




Internal Audit Department

DigiPlus Whistleblowing Policy and Procedures

Document No. IAD-PP-2024-002

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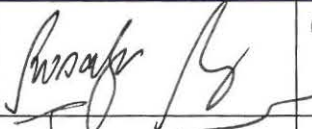
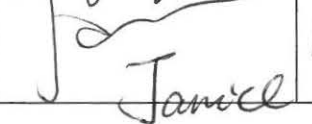


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Revision No.: 002		Date Prepared: 09/30/2024
		Effective Date: 10/01/2024

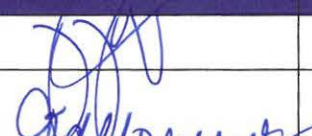
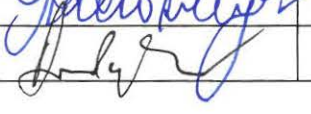

Document Information

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Information Classification	Confidential
Revision No.	002

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		Effective Date: 10/01/2024

Revision History

Revision No.	Date	Action Description
001	08/30/2022	LRWC Whistleblowing Policy
002	09/30/2024	DigiPlus Whistleblowing Policy and Procedures





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1. Introduction

DigiPlus Interactive Corporation, its subsidiaries and the subsidiaries of its subsidiaries (hereinafter, collectively referred to as DigiPlus) is committed to achieving the highest standards of transparency, probity and accountability. In line with this, DigiPlus shall uphold the highest ethical standards and promote good corporate governance at all levels of the organization. Hence, DigiPlus devised this Whistleblowing Policy and Procedures (the "Policy").

2. Purpose

Whistleblowing is a process of reporting outside the normal management channels for any misconduct, illegal act or failure to act within DigiPlus. It is an important element in the process of investigation and fact-finding, and should be part of the internal control environment of DigiPlus.

This Policy aims to increase awareness on the importance of a healthy corporate culture and full compliance with applicable laws, rules and regulations.

This Policy is intended to provide a framework to promote a culture of openness, accountability and integrity.

3. Coverage


The Policy and Procedures shall apply to the Directors, Officers, Employees of DigiPlus.

Any or all members of above-mentioned shall be, under this Policy, be considered as the Whistleblower or the Respondent as defined under Chapter IV of this Policy.

4. Terms and Definitions


Terms	Definitions
Business Integrity Channels or Reporting Channels	Refer to the Whistleblowing channels that can be any of the following: (1) E-mail; (2) Quick Response ("QR") Code; (3) Mobile Phone; (4) Postal mail; (5) Face to Face/Management Reporting; and (6) Incident Reporting
Director	A member of the DigiPlus Board of Directors or any of its subsidiaries and the subsidiaries of its subsidiaries.
Employees	Shall refer to all employees including but not limited to, officers and rank-and-file employees of DigiPlus, its subsidiaries and the subsidiaries of its subsidiaries, whether permanent, temporary, co-terminus or directly hired contractual; freelance/part-time workers, trainees, seconded staff, interns, or any other person associated with DigiPlus,



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	collectively referred to as “Employees” for purposes of this Policy.
Fraud	Is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon such, resulting to damage, loss, advantage or injury upon the Company, its shareholders, directors, officers, employees or any third person.
DigiPlus	Refers to DigiPlus Interactive Corporation, its subsidiaries and the subsidiaries of its subsidiaries. It may also be referred herein as the “Company”.
DigiPlus Audit Committee	The body that assists the Board of Directors in the fulfillment of its overall oversight function with respect to the accuracy of financial statements and soundness of financial reporting process, the robustness of internal control and risk management systems and processes, internal audit activities, and governance processes of DigiPlus.
DigiPlus Board of Directors	The body that approves the vision, strategic objectives, and key policies and procedures for management of the Corporation. The Board also ensures the adequacy of internal controls and risk management practices, accuracy and reliability of financial reporting and compliance with applicable laws and regulations.
DigiPlus Corporate Governance Committee	Spearheads the implementation of the DigiPlus’ Whistleblowing Program, which includes providing oversight on the implementation of Business Integrity Channels and conduct of all investigations, including but not limited to employee investigation.
Operators	Refer to DigiPlus Internal Audit Department (Primary Operator), or in other cases, the Human Resources Department (Alternate Operator), Corporate Governance Committee, Employee, or Management, depending on the Reporting Channel the Whistleblower used to file a reportable condition.
Reportable Condition	Matters that may be brought to the attention of the DigiPlus Corporate Governance Committee or the Board of Directors through this Policy as enumerated under Chapter VI.
Respondent	The person who is subject of a Whistleblower Report (WR) filed with the DigiPlus Corporate Governance Committee or the Board of Directors pursuant to this Policy.
Retaliatory Action	Refers to negative or obstructive responses or reactions to a disclosure of reportable conditions including, but not limited




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	to, administrative, civil or criminal proceedings commenced or pursued, reprisals of threats against the Whistleblower and/or those employees or individuals supporting him/her or any of the Whistleblower's relatives, such as, but not limited to forcing or attempting to force any of them to resign, retire or transfer, giving negative performance appraisals, fault-finding, undue criticism, alienation, blacklisting and other similar acts. Relatives refer to any and all persons related to an employee within the fourth civil degree of consanguinity or affinity.
Senior Management	The executives given the authority by the Board of Directors to implement the policies it has laid down in the conduct of the business of the DigiPlus.
Subsidiary or Subsidiaries	A corporation or a partnership or an unincorporated joint venture owned and controlled, directly or indirectly, through one or more intermediaries, by DigiPlus, whether by ownership of more than fifty percent (50%) of the voting stock or equity interest or by contract
Whistleblowing	Is the voluntary disclosure of and/or giving of evidence to information that a Whistleblower reasonably believes constitutes as a reportable condition. It is the act of filing a written or verbal complaint/report by a person who has privileged access to data, or information about an actual, suspected or anticipated wrongdoing, malpractice, irregularity, unethical or illegal act, within or by DigiPlus that is within its ability to control.
Whistleblower	Any Director, Officer or Employee as defined herein who reports alleged Reportable Conditions using the Business Integrity Channels.
Whistleblowing Report	Refers to a verifiable complaint filed by a Whistleblower about a Reportable Condition through the Business Integrity Channels. Any report which will be found baseless, incomplete, unverifiable, subjective, or false filed by a Whistleblower shall be held invalid.

5. Business Integrity Channels

The Business Integrity Channels or Reporting Channels are communication facilities that enable Whistleblower to report fraud, any violation of laws, rules and regulations, or misconduct, freely and confidentially to people of authority without fear of retaliation.



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The ultimate goal is to give the Whistleblower every possible means for coming forward, promoting a “speak-up” culture within the Company.

The DigiPlus Corporate Governance Committee shall spearhead the Business Integrity Channels thru the Head of Internal Audit Department, as Primary Operator, and Chief Human Resource Officer of HR Department, as the Alternate Operator.

6. Scope

1. Reportable Conditions

The Business Integrity Channels allow Whistleblowers to report about any of the following:

1.a. Misconduct or Policy Violations

Misconduct or policy violations refer to acts that violate laws or administrative regulations, the Company’s Code of Conduct/Employee Handbook, the policies and procedures of DigiPlus, contractual agreements, and other covenants.

1.b. Falsification or Manipulation of Records

Refers to manipulation of records, data or information with the intention of giving a false impression or representation. This shall cover tampering of financial documents or records and falsification of non-financial documents.


1.c. Assets Misappropriation

Asset misappropriation shall refer, but not limited, to theft, pilferage, embezzlement or fraudulent disbursement/appropriation or misuse of funds or assets entrusted to the Employee’s care but owned by the employer or someone else in the Company.

1.d. Financial Reporting Fraud

Financial Reporting Fraud refers to deliberate misstatements in recording and reporting business transactions or the result of operations such as but not limited to incorrect recording of financial transactions, irregularities in the application of accounting standards, misleading reports, financial statement fraud, falsification, or tampering with financial records or reports.

This shall be supported by clear evidence and/or bases.

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1.e. Retaliation Complaints

Retaliation complaints are those filed by a Whistleblower due to any undesirable action taken against him/her – and in direct response to Whistleblowing because he/she reported a wrongdoing as defined in this Policy.

1.f. Other Reportable Conditions, such as but not limited to:

- i. Violation of the Charter of DigiPlus and Code of Corporate Governance
- ii. Other forms of financial or non-financial malpractices
- iii. Abuse of power and authority
- iv. Misrepresentation of authority
- v. Negligence of duty
- vi. Undue delay in the rendition of service
- vii. Unauthorized destruction of records
- viii. Discrimination on the basis of gender, race and disabilities
- ix. Violation Against Conflict of Interest
- x. Violation Against Confidentiality of Information
- xi. Violation Against Non-Competition Policy
- xii. Violation Against Trust and Confidence
- xiii. Concealing information or failure or refusal to report any grave violation, misconduct, or malpractice, as stated above, to the authority, provided reporting or disclosure of such is part of his/her functional duties and responsibilities


Any concern not relating to the above reportable conditions, as defined, shall be filed with the appropriate business unit designated by DigiPlus. The Operator/s shall ensure that reports received via the Business Integrity Channels which do not fall under these reportable conditions are endorsed to the appropriate business unit within reasonable time.

2. Business Integrity Channels or Reporting Channels

The following are dedicated reporting channels which the Whistleblower can use to file a reportable condition.

Specific Procedures are detailed under Chapter XI, including the form required for the Whistleblower Report.



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2.a. E-mail: Whistleblower may send email to: whistleblow@digiplus.com.ph

The report format via email as follows:

- i. Subject: Whistleblow // Date of Incident // Reportable Condition (*Ex: Whistleblow // September 30, 2024 // Alleged Theft*)
- ii. Body of E-mail shall include, but not limited to the following required information (unless stated as optional):
 - ii.1. Name of Person/s Involved
 - ii.2. Date of Incident
 - ii.3. Clear description of incident, including amount (if applicable)
 - ii.4. Name of Company/Site/Location
 - ii.5. Contact No. of Whistleblower (optional)
 - ii.6. Name of Whistleblower (optional)
 - ii.7. Alternate Email No. (optional)

2.b. Quick Response (QR) Code – Whistleblower may scan the Whistleblowing QR Code to process the report.

Please refer to Appendix A for the detailed steps/process.


2.c Mobile Phone via short messaging service (SMS)

Whistleblower may send SMS to [+63-9171605068](tel:+639171605068)

The report format via SMS shall contain, but not limited to the following required information (unless stated as optional):

- i. Name of Person/s Involved
- ii. Date of Incident
- iii. Clear description of incident, including amount (if applicable)
- iv. Name of Site/Location
- v. Email of Whistleblower
- vi. Name of Whistleblower (optional)
- vii. Alternate Contact No. (optional)



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2.d. Postal Mail

- i. Reports must be sent in a sealed envelope clearly marked as “STRICTLY PRIVATE AND CONFIDENTIAL: TO BE OPENED BY ADDRESSEE ONLY”
- ii. Mailing Address: **DigiPlus Corporate Governance Committee**
Attention: Head, Internal Audit Department
DigiPlus Interactive Corporation
22nd Floor, EcoTower Bldg.,
32nd Street Corner 9th Avenue,
BGC, Taguig City, 1635
- iii. The report shall follow the format for required information stated under 2.a. E-mail.

2.e. Face to Face Reporting/Management Reporting – Whistleblower may opt to report via direct access to the Corporate Governance Committee thru the Primary Operator, Head of Internal Audit Department and/or Alternate Operator, Chief Human Resource Officer of HR Department, or to any Employee or Member of the Senior Management of his/her choice.

2.f. Incident Reporting – This does not preclude the Whistleblower in reporting under the DigiPlus Incident Reporting Policy. He/she shall be given the option to be covered by this Policy.

3. Receipt of Whistleblowing Reports

For reporting via e-mail and QR Code channels, Whistleblowing reports can be received 24/7.

Management Reporting/Face to Face Reporting, and reporting via mobile phone (SMS) or postal mail, may be received within official business hours.

All information received in connection with the reports or disclosures shall be strictly confidential and shall not be disclosed to any person without the prior consent of the Corporate Governance Committee.

4. Anonymous Reporting

The DigiPlus shall accept Whistleblowing Reports (“WRs”) made anonymously. The Whistleblower who files a WR anonymously may choose to provide mode of contact without jeopardizing his/her anonymity, such as, but not limited to using an e-mail, a prepaid (or postpaid) mobile number and similar means.

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Anonymous reporting must however meet the criteria such as clear identification of respondents (by full names, position and/or location). The alleged violations, infractions, acts and/or omission must also be clearly described. The anonymous reporter/informant must also be asked by the Operator of his/her willingness to be identified in the course of the investigation.

5. Withdrawal of Report by the Whistleblower

In the event that the Whistleblower withdraws his/her WR, the investigation shall continue provided that the evidence gathered is sufficient as determined by the Corporate Governance Committee.

6. Resignation of the Whistleblower or Respondent pending completion of Investigation

In the event that the Whistleblower or Respondent resigns prior to the final resolution of the case against him/her, the investigation shall continue provided that the evidence gathered is sufficient as determined by the Corporate Governance Committee.

7. Confidentiality


The Operators and DigiPlus Corporate Governance Committee shall ensure confidentiality of the information received and shall treat all reports, including the identity of the Whistleblower and all Respondents, confidentially and sensitively, subject to applicable provisions of the Data Privacy Act, except (a) when disclosure thereof is essential to the successful prosecution of a charge arising from the protected disclosure; (b) when compelled by law or by the Courts to be revealed; or (c) the Whistleblower authorized the disclosure of his/her identity.

All reports shall be acknowledged and treated with confidentiality throughout the process.

8. Protection of Whistleblower Against Retaliation

Retaliatory acts against Whistleblower who submits Whistleblower Report in good faith shall not be tolerated by DigiPlus which shall extend all possible assistance to the Whistleblower under the law and given the circumstances. Such retaliatory acts may include, but not limited to the following:

1. Discrimination in the workplace

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2. Harassment in the workplace;
3. Unjustified sudden increase in workload by the immediate superior or any management authority, regardless of whether or not the immediate superior was the subject of the WR;
4. Sudden transfer of work stations or location without valid or legitimate reason;
5. Disapproval of matters requested by the Whistleblower without valid reason, e.g. official leave, travel forms, and other official requests
6. Termination of contract;
7. Undue bias in the performance evaluation; and/or
8. Any act or threat that adversely affect the rights and interests of the Whistleblower.

The Whistleblower if he/she desires may be assisted by a counsel of his/her choice at his/her own cost. He/she shall be provided legal assistance by the Company as maybe warranted under the circumstances.

However, in instances where legal action is the final resolution for the reported condition, Whistleblowers, as witnesses, shall be entitled to protection and assistance under these guidelines after the investigation conducted showed valid basis and provided that all the following requisites are fulfilled in case of reports where legal action is proceeded:

- a. The disclosure is made voluntarily, in writing and under oath;
- b. The disclosure pertains to a matter not yet the subject of a complaint already filed with, or investigated by the Company or any duly designated committee or body; unless, the disclosure is necessary for the effective and successful prosecution, or would constitute a material evidence not yet in the possession of the Company;
- c. The Whistleblower formally undertakes to assist and participate in proceedings commenced in connection with the subject matter of the disclosure;
- d. The Whistleblower should have personal knowledge of facts and information covered by the disclosure; and
- e. The information given by the Whistleblower contains sufficient particulars and, he/she submits or undertakes to submit materials evidence that may be in his/her possession.



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9. Reward for Whistleblower

A Whistleblower shall be entitled to reward as may be deemed appropriate. It may be in various forms such as letter of appreciation, cash or non-cash tokens, gift certificates, as determined by the Corporate Governance Committee.

10. Handling False Reports/Unfounded Allegations

If the reports are determined to be fabricated or malicious, the Company shall process the appropriate disciplinary against the employee. The Company shall reserve the right to file appropriate legal action as maybe warranted under the circumstances, subject to the relevant Company policies and procedures and applicable laws.

Misleading and malicious reports or disclosures shall be sufficient ground for the termination of the protection or assistance to the Whistleblowers under this Policy.

11. Specific Procedures

1. Submission/Filing of Reports

- 1.a. Who may file** – Any Director, officer or employee who witnesses or becomes aware of any attempted, ongoing or consummated Reportable Conditions involving Director, officer or employees of DigiPlus its subsidiaries and subsidiaries of its subsidiaries.

Non-Anonymous Whistleblower

The Whistleblower who files the WR and identifies himself/herself shall be ready to share basic and complete identification details such as name, Company, position, and ready contact points such as phone number or email address.

Anonymous Whistleblower

The Whistleblower who files the **Whistleblower Report (WR)** anonymously may choose to provide details by which he/she can be contacted without jeopardizing anonymity. Such personal information may include, but not limited to using an e-mail, a pre-paid or postpaid mobile number or any similar means. In case the Whistleblower opts for full anonymity, we are constrained to exclude him/her from the reward program.

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- 1.b. Where to file** – The **WR** shall be filed with the Corporate Governance Committee thru any of the Business Integrity Channels listed under Chapter VI.2.
- 1.c. Form of the WR** – The **WR** may be in writing or verbal, but shall contain below minimum information, viz:
- i. The respondent must be clearly identified by his/her full name and business unit/site, as applicable. If known, to state the position title.
 - ii. The specific conditions, actions, and/or omissions being complained about/witnessed. If known, the corresponding laws, rules and regulations allegedly violated;
 - iii. Documentary and other evidence to support the allegations.

2. Handling Initial Receipt of Whistleblowing Reports

The Operators will handle the initial receipt of Whistleblowing Reports as follows:

Policy Reference	Business Channels / Integrity Reporting Channels	Primary Operator
VI.2.a	E-mail	Internal Audit Department (IAD)
VI.2.b	QR Code	IAD
VI.2.c	Mobile Phone	IAD
VI.2.d	Postal Mail	IAD
VI.2.e	Face to Face Reporting/Management Reporting	Any member of the Corporate Governance Committee (or Audit Committee), Operators, Senior Management or any employee at the option of the Whistleblower
VI.2.f	Incident Reporting	IAD

The HR Department shall be an Alternate Operator on certain cases such as Whistleblowing reports which are purely HR matter, or when the Primary Operator is not available.

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3. Preliminary Evaluation of the Whistleblowing Reports

The following steps shall be observed:

- 3.a.** The Primary Operator will make the initial determination of whether or not the information provided may be considered as a Reportable Condition. If the information does not qualify as a reportable condition, the same shall be considered as ordinary complaint and will be acted upon in accordance with applicable policy and procedures of DigiPlus.


In case the Primary Operator received reports, which, during initial assessment, are deemed human resources issues not requiring action or resolution by the Corporate Governance Committee under this Policy, it shall be forwarded to the HR Department. However, the Corporate Governance Committee may, at its discretion, assume its power to investigate any matter referred to the HR Department depending on the circumstances.

The Operators and the Corporate Governance Committee reserve the right to disregard Whistleblowing Reports that are vague, ambiguous, patently without merit, or are clearly harassment complaint against the respondent.

In all instances, the Corporate Governance Committee shall be apprised of the results of the initial evaluation within reasonable time from receipt of the WR.

- 3.b.** If confirmed by the Corporate Governance Committee, the Operators shall communicate its initial findings to the Whistleblower who will be given the opportunity to substantiate the same, failing to do so within the required period, the matters raised in the **WR** will be considered closed and terminated.
- 3.c.** If the **WR** is against any member of the Operators or the Senior Management, it shall be forwarded to the Corporate Governance Committee for appropriate action. In case the WR is against any member of the Corporate Governance Committee or any Director, the same shall be forwarded to the Board of Directors for appropriate action.



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3.d. Criteria for Evaluation Whistleblowing Report (WR)

The Operator shall evaluate whether the information provided by the Whistleblower are sufficient within the scope of Whistleblowing Policy and Procedures. The WR is considered sufficient if:

- i. The Respondent is identified by his/her name and position; and
- ii. Charges are specified, including the relevant and material facts (e.g. nature of the incident, time and places of the incident, persons involved, evidence if any, and other important matters necessary to establish the case).

The initial evaluation for sufficiency does not preclude requiring additional evidence to complete the investigation.

3.e. Handling of Insufficient Information

In case of insufficient information, the following steps shall be undertaken:

- i. Operator to notify the Whistleblower, if they are identified and can be contacted, about such insufficiency;
- ii. Inform Whistleblower of the period in which to complete the reported information in no case should be more than five (5) working days.
- iii. Operator may close the case and take no further action if the Whistleblower failed to provide additional information after five (5) working days from the time the Whistleblower is informed of the insufficiency of the WR based on initial assessment.


4. Communication with Whistleblower

A unique ticket or reference number shall be provided for every report made. The Whistleblower can use such ticket number to check the status of his/her report.

5. Investigation

- 5.a. For WR that are sufficient in form and substance, the Operator shall conduct an investigation, part of which will involve




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informing the Respondent of the allegations against him/her and requiring the Respondent to submit comments within five (5) working days from receipt thereof.

- 5.b.** Upon receipt of comments and as deemed necessary under the circumstances, the Whistleblower shall be furnished a copy of the comments by the Respondent, and he/she shall be given the opportunity to provide more information or controverting evidence, if any, within five (5) working days from receipt of copy.
- 5.c.** If additional information or evidence is submitted, the Respondent shall be given the opportunity to submit rebutting evidence within five (5) working days from receipt thereof.
- 5.d.** If the Operator is satisfied that all the information and evidence necessary for the resolution/decision of the WR are ready on hand, it may proceed to draft the corresponding resolution/decision of the WR and submit its recommendation to the Corporate Governance Committee.

6. Final Action on the Whistleblowing Report

- 6.a.** Depending on the resolution/decision and/or recommendation, the Operators shall close the Whistleblowing Report as follows:
 - i. Dismiss the WR for want of palpable merit
 - ii. Impose disciplinary action or sanction against the Respondent pursuant to existing policies, rules and regulations of DigiPlus, its subsidiaries and subsidiaries of its subsidiaries.
 - iii. Endorse to appropriate authorities through Legal and Compliance Department for the pursuit of the criminal, civil and/or administrative (if applicable) processes against the Respondent
 - iv. Enjoin the management in undertaking the corrective measures to address the matters raised in the WR; or
 - v. Consider the WR closed and terminated if the response of the Respondent is found to be adequate or in case of insufficiency of the WR.
- 6.b.** In cases of WR filed against the Operators or Senior Management, or if it is against any member of the Corporate Governance Committee or any Director, the report shall be submitted to the Corporate Governance Committee, or the

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DigiPlus Board of Directors, respectively, in accordance with 3.c. of this Chapter.

7. Closing of Whistleblowing Report Cases

Upon approval of the final resolution by the DigiPlus Corporate Governance Committee, or the DigiPlus Board of Directors, as the case maybe, all case records pertaining to the WR shall be closed by the Operator. The ticket/reference number in the WR Monitoring System shall also be closed by the primary operator, Internal Audit Department, who shall notify the Whistleblower of the update.

8. Specific Timeline for Resolution of Whistleblowing Report

Please refer to Appendix B for the specific timeline for resolution of WR cases.

12. Reporting

All reports received and processed within the scope of this Policy shall be reported to the Corporate Governance Committee and the Board of Directors thru the Audit Committee.

13. Retention and Disposal

The Internal Audit Department and HR Department of DigiPlus, its subsidiaries and subsidiaries of its subsidiaries shall maintain a copy of the final resolution of each case. Those cases entailing disciplinary actions must be filed in the 201 files of the respondents.


Report including case files shall be retained following the Document Retention and Disposal Policy of DigiPlus and applicable provisions of Data Privacy Manual.

14. Resolution Period

All cases must be resolved within a reasonable time as determined by DigiPlus Corporate Governance Committee, from the time all relevant documents have been obtained, which should not be later than sixty (60) working days, unless a longer period is warranted.


15. Effectivity

This Policy and Procedures shall take effect immediately upon publication.


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DigiPlus Whistleblowing Policy and Procedures	Revision No.: 002	
	Date Prepared: 09/30/2024	
	Effective Date: 10/01/2024	


16. Policy Review

This Policy shall be reviewed annually from approval date to ensure that it is up to date. Review outside the twelve (12) month period may be carried out in compliance to law or regulatory body.

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Appendix A: Steps for QR Code Reporting Channel

S/N	Steps/ Process
1	Scan Whistleblowing QR Code using any mobile device or QR scanner application 
2	Please make sure to read the DigiPlus Data Privacy Statement and click yes if you agree
3	Fill-out the Form for the DigiPlus Whistleblowing Report
4	Please don't forget to attach your evidence!
5	Review the details and make sure complete information are provided.
6	We encourage providing the optional contact points so we can reach you further. But you can opt for anonymity!
7	Click submit report and you are all set!
8	You will receive confirmation of your Form submission.
9	Please check your inbox for the email address provided. Keep your reference number to follow-up the status of the report.
10	Thank you for Speaking Up!

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Appendix B: Timeline for Resolution of Whistleblowing Report Cases

S/N	Steps/ Process	Turnaround Time (TAT) In Working Days (WDs)		Reference Point	Remarks
		Min	Max		
1	Initial Receipt/Acknowledgement of WR	1	2	From receipt of WR thru any of the reporting channel	QR Code & Email Channel: With auto-response
2	Preliminary Evaluation of WR	2	3	From acknowledgement of WR thru any of the reporting channel Forward to HRD for action on WR containing purely HR matter, in accordance with Chapter XI.3.a	Depending on the volume of WR received
3	Submit Initial Evaluation Status Report to Corporate Governance Committee ***	2	3	From completion of initial evaluation based on available documents	Depending on the volume of WR received
4	Confirmation by Corporate Governance Committee	1	3	From date of submission	Depending on the Corporate Governance Committee action
5	Inform Whistleblower for additional evidence/information	1	2	From receipt of confirmation/directives from Corporate Governance Committee	Depending on the volume of WR received
6	Submission of additional information by Whistleblower	1	5	From the time Whistleblower was informed/advised by the Operator	Corporate Governance Committee shall be apprised for any extension sought by the Whistleblower, subject for approval


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S/N	Steps/ Process	Turnaround Time (TAT) In Working Days (WDs)		Reference Point	Remarks
		Min	Max		
7	Investigation of WR determined as sufficient in form and substance	5	10	From receipt of complete information/evidence	Depending on the complexity of the case.
8	Inform the Respondent of the allegations against him	1	2	From completion of the Investigation Report and approval of Corporate Governance Committee Respondent will be given 5 working days to submit comments	For prioritization by Corporate Governance Committee
9	Respondent to submit comments	1	5	From the time respondent is informed by the Operator	
10	Inform Whistleblower of the comments received from Respondent	1	2	From receipt of Respondent's comments Whistleblower shall be given 5 working days to provide more information or controverting evidence. If none, it shall be submitted for resolution.	
11	Whistleblower to submit additional information and/or controverting evidence	1	5	From the time Whistleblower was informed of the comments of the Respondent	
12	Inform Respondent to submit rebutting evidence (as applicable)	1	2	From receipt of additional information and/or controverting evidence from the Whistleblower (as applicable)	Depending on the complexity of the case

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S/N	Steps/ Process	Turnaround Time (TAT) In Working Days (WDs)		Reference Point	Remarks
		Min	Max		
13	Respondent to submit rebutting evidence, if any	1	5	From receipt of the information from Operator	Corporate Governance Committee shall be apprised if an extension is sought by Respondent, subject for approval
14	Review by Operator of all the information and evidence necessary for the resolution of the WR	2	3	From receipt of all necessary information and evidences from the Whistleblower and Respondent	Depending on the complexity of the Case
15	Draft the corresponding resolution/decision of the WR and submit its recommendation to the Corporate Governance Committee	2	5	From completion of the review of all information and evidences on hand	Depending on the complexity of the case
16	Closing of WR case	2	3	Upon receipt of approval of the final resolution by the Corporate Governance Committee, which included updating the WR Monitoring System and notifying the Whistleblower of the update.	Depending on the volume of resolution received
	TAT for WR Cases	25	60		

*****In cases of WR filed against the Operator or Senior Management, or any member of the Corporate Governance Committee, the following shall be observed:**

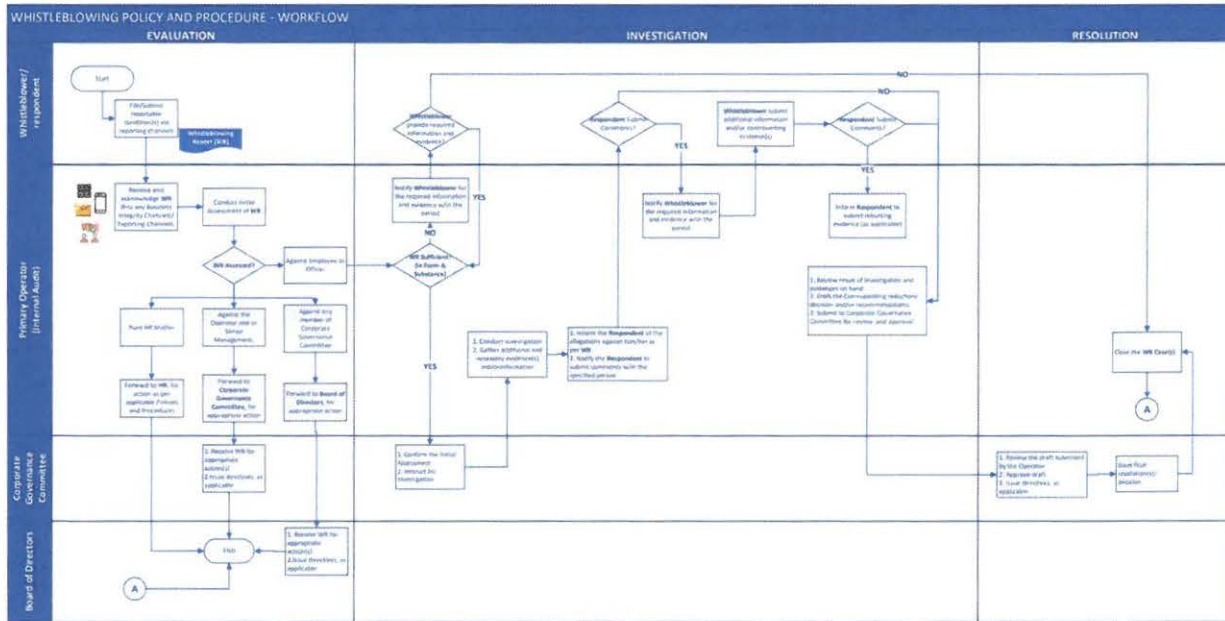


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S/N	Steps/ Process	Turnaround Time (TAT) In Working Days (WDs)		Reference Point	Remarks
		Min	Max		
1	Initial Receipt/Acknowledgement of WR	1	2	From receipt of WR thru any of the reporting channel	QR Code & Email Channel: With auto-response
2	Preliminary Evaluation of WR	2	3	From acknowledgement of WR thru any of the reporting channel	Depending on the volume of WR received
3	Submit Initial Evaluation Status Report to Corporate Governance Committee for WR filed against the Operators or Senior Management for appropriate action; Or to the DigiPlus Board of Directors, in case of WR filed against any member of the Corporate Governance Committee or any Director	2	3	From completion of initial evaluation based on available documents	Lead time for resolution depending on the instruction or directive of the Corporate Governance Committee, or the Board of Directors, as the case maybe, in accordance with Chapter XI, 3.a and 6.b of this Policy.



Whistleblowing Policy and Procedures - Workflow



Lead Time in Working Days for Resolution of Whistleblowing Report

Minimum of 25 Working Days
Maximum of 60 Working Days