





## Beneficial Ownership Policy

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		<b>digiplus</b> 
<b>Beneficial Ownership Policy</b>	Revision No.: 0	
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## 1. Policy Statement

The Board of DigiPlus Interactive Corp. (“DigiPlus” or the “Company”) acknowledges and adheres to transparency, truthfulness, and accuracy of corporate information. It also adheres to best practices and ensure the compliance of law and its implementing rules in the conduct of its business and disclosure of information.

## 2. Scope

This Beneficial Ownership Policy (“Policy”) applies to the Board of Directors, Key Officers, Senior Management, stockholders, and employees of DigiPlus and/or any of its subsidiaries who own shares in any of the DigiPlus group of companies. This Policy covers the declaration of beneficial ownership, directly or indirectly, of all the shares of DigiPlus’ and/or its subsidiaries.

## 3. Definition of Terms

### 3.1 Beneficial Owner

Any natural person who ultimately owns or controls or exercise ultimate effective control over a corporation or legal entity as may be defined in this Policy and applicable laws, rules, and regulations.

### 3.2 Nominator

Any person or entity for and on whose behalf another person acts as incorporator/director/shareholder.

### 3.3 Nominee

Any natural person who acts for or on behalf of another person as incorporator/director/shareholder.

### 3.4 Legal and Compliance Department (“LCD”)


It shall refer to DigiPlus’ Legal and Compliance Department.

### 3.5 Politically Exposed Persons

It shall refer to an individual who is or has been entrusted with prominent public position with substantial authority over policy, operations, or the use or allocation of government-owned resources, a foreign state, or an international organization.

## 4. Disclosure Rules of Beneficial Owners


4.1. Only natural person(s) can be recognized as beneficial owner(s);

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4.2 An individual shall be considered a beneficial owner if he/she qualifies under any of the following categories:

Category	Description
<b>A Ownership</b>	Natural person(s) owning, directly or indirectly or through a chain of ownership, at least twenty percent (20%) of the voting rights, voting shares or capital of DigiPlus and/or any of its subsidiaries.
<b>B Contractual</b>	Natural person(s) who exercise control over DigiPlus and/or any of its subsidiaries, alone or together with others, through any contract, understanding, relationship, intermediary or tiered entity.
<b>C Board Election Power</b>	Natural person(s) having the ability to elect a majority of the board of directors of DigiPlus and/or any of its subsidiaries.
<b>D Dominant Influence</b>	Natural person(s) having the ability to exert a dominant influence over the management or policies of DigiPlus and/or any of its subsidiaries.
<b>E Direction of Board</b>	Natural person(s) whose directions, instructions, or wishes in conducting the affairs of DigiPlus and/or any of its subsidiaries are carried out by the majority of the board of directors.
<b>F Property Stewardship</b>	Natural person(s) acting as stewards of the properties of DigiPlus and/or any of its subsidiaries, where such properties are under the care or administration of said natural person(s).
<b>G Nominee Agreements</b>	Natural person(s) who actually own or control DigiPlus and/or any of its subsidiaries through nominee shareholders or nominee directors acting for or on behalf of such natural persons.
<b>H Other Control Mechanism</b>	Natural person(s) ultimately owning or controlling or exercising ultimate effective control over the corporation through other means not falling under any of the foregoing categories including substantial benefits such as exclusive use of the DigiPlus and/or any of its subsidiaries' assets, receipt of profits and liquidating dividends, among others.
<b>I Senior Management</b>	Natural person(s) exercising control through senior management positions within DigiPlus and/or any of its subsidiaries. This category is applicable only when no natural person is identifiable under Categories A through H after exhausting reasonable means of identification.

4.3. A single beneficial owner may simultaneously qualify as a beneficial owner under any or all categories as classified in Section 4.2.

		
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4.4 For *Category A*, the following computation shall be observed:

4.4.1 *Computation of beneficial owners with complex structure*: Where a corporation has a tiered ownership structure involving one or more intermediate entities, the following computation shall be observed:

- a. Indirect beneficial ownership can be computed by multiplying ownership percentage at each tier of the corporate structure;
- b. The computation shall apply without limit to the number of corporate layers and shall be used to trace ownership through all types of legal entities and arrangements;
- c. A natural person shall be identified as beneficial owner when they exercise effective control at any level of the ownership chain, even if mathematical multiplication of ownership results in less than 20%


4.4.2 *Cross-Border Ownership Structure*: The Company and/or any of its subsidiaries shall trace ownership through all jurisdictions.

4.5 All beneficial owners of the shares of DigiPlus' and/or its subsidiaries shall report to LCD the extent of their ownership. LCD shall determine under which category each beneficial owner will fall.

Each beneficial owner shall provide the following information and shall complete the *Beneficial Ownership Declaration Form* in **Annex A** of this Policy:

- a. Complete name/s (original and transliterated name)
- b. Specific residential address
- c. Date of birth
- d. Sex
- e. Nationalities
- f. Mobile Number and/or landline
- g. Email address
- h. Tax identification number (TIN) or Passport number with issuing county for foreign individuals without TIN
- i. Civil Status
- j. Politically Exposed Person
- k. Date the individual became a beneficial owner
- l. Percentage of Ownership

4.5 Mandatory Disclosure of Nominee Agreements – Any nominee/incorporator/director/shareholder must disclose their status as such and the identity of their nominator(s). The nominee shall disclose the following details of their nominator:

		
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- i. *In case the nominator is a natural person:*
  - a. Full Name(s)
  - b. Country of Residence
  - c. Nationalities
  - d. TIN or Passport number for foreign individuals without TIN
- ii. *In case the nominator is a corporation:* The beneficial owner of such corporation
- iii. *In case the nominator is a trust:* The identity(ies) of the trustor(s), trustee(s), and beneficiaries of the trust

4.6 DigiPlus and/or its subsidiaries, through the LCD, shall have the duty to maintain beneficial ownership information as part of its corporate records and shall observe the following retention period:

- a. Beneficial ownership information for at least five (5) years after dissolution or termination of any entity, as may be applicable;
- b. Records of all changes in beneficial ownership information for at least five (5) years from the date of each change;
- c. Supporting documents for the same period

LCD shall preserve and ensure that the integrity and accuracy of such information are upheld. LCD shall also ensure and observe confidentiality of each beneficial ownership information at all times.

## 5. Implementation of the Policy


Each beneficial owner shall report to LCD the extent of their ownership, disclose all the necessary information, and provide the required documents, as defined in *Annex A*, within three (3) calendar days from the day they become beneficial owners.

Based on the information declared and as may be gathered, LCD shall determine the category of beneficial ownership of each natural person.

LCD shall report to the Securities and Exchange Commission any changes of beneficial owner within seven (7) calendar days from the date the individual became a beneficial owner.

## 6. Non-compliance with the Policy

6.1 Violation of this Policy shall be subject to disciplinary action under DigiPlus' Code of Conduct, without prejudice to any civil or criminal proceedings that DigiPlus' or regulators may file for violation of existing laws.

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Violations	Suspension	Termination
Conduct Unbecoming of a Company Officer or Official	1 <sup>st</sup> Offense	2 <sup>nd</sup> Offense
Other acts that are in violation of the Company's standards and/or policies	1 <sup>st</sup> Offense	2 <sup>nd</sup> Offense
Violation or non-compliance with other laws or statutes that may have a negative effect on the company, its officers, and/or its employees.	1 <sup>st</sup> Offense	2 <sup>nd</sup> Offense

6.2 SEC Memorandum Circular No. 15, Series of 2025, known as the “*Revised Beneficial Ownership Rules*”, prescribes the following monetary penalties for violation of disclosure rules of beneficial ownership against the reporting corporation:

**a. Failure to Disclose:** The penalty shall depend on the amount of retained earnings/fund balance as follows:

*Stock Corporation*


Retained Earnings	1 <sup>st</sup> Violation	2 <sup>nd</sup> Violation	3 <sup>rd</sup> Violation	4 <sup>th</sup> Violation onwards
Less than Php500,000	Php50,000	Php100,000	Php250,000	Php500,000
Php500,000-Php5M	100,000	200,000	500,000	1,000,000
Php5M-10M	150,000	300,000	750,000	1,500,000
Php10M or more	200,000	400,000	1,000,000	2,000,000

*Non-Stock Corporation*

Fund Balance	1 <sup>st</sup> Violation	2 <sup>nd</sup> Violation	3 <sup>rd</sup> Violation	4 <sup>th</sup> Violation onwards
Less than Php500,000	Php25,000	Php50,000	Php100,000	Php250,000
Php500,000-Php5M	50,000	100,000	200,000	500,000
Php5M-10M	75,000	150,000	300,000	750,000
Php10M or more	100,000	200,000	400,000	1,000,000

An *additional fine* amounting to Php1,000.00 for each day of delay in the submission of beneficial ownership information as a continuing penalty which in no case shall exceed Php2,000,000.00.

**b. False Declaration:** A fine amounting of up to Php2,000,000.00 and the reporting company may be dissolved for submitting false beneficial ownership information.

		
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6.3 DigiPlus and/or its subsidiaries shall have recourse against earring individuals for the above monetary penalties assessed by and paid to regulators for violations of *Revised Beneficial Ownership Rules*.


## 7. Monitoring and Review

The Board, through the Corporate Governance Committee, shall oversee the implementation of this Policy. The Committee shall also assess the effectiveness of the Policy, subject to the confirmation of the Board.

The Legal and Compliance Department shall be responsible in implementing this Policy and evaluating the gaps, and shall make recommendations to improve the Policy to ensure compliance with laws and its implementing rules and regulations.

## 8. Effectivity

This Policy shall take effect upon approval by the Board and shall apply prospectively.

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## Annex A

### Beneficial Ownership Declaration Form

This form shall be accomplished by each beneficial owner. Based on the information declared, Legal and Compliance Department shall determine whether the nature of ownership requires disclosure with Securities and Exchange Commission (SEC).

<b>Name (original and transliterated name)</b> <i>Provide a government-issued ID</i>	:	
<b>Residential address</b> <i>Provide proof of billing/address</i>	:	
<b>Date of Birth</b>	:	
<b>Sex</b>	:	
<b>Nationalities</b>	:	
<b>Mobile Number and/or landline</b>	:	
<b>Email address</b>	:	
<b>Tax identification number (TIN) or Passport number with issuing country for foreign individuals</b> <i>Provide TIN ID, BIR Form 1902, and/or passport, as may be applicable</i>	:	
<b>Civil Status</b>	:	
<b>Politically Exposed Person</b> <i>Indicate surrounding circumstances</i>	:	
<b>Date the individual became a beneficial owner</b> <i>Provide details and proof (ledger, proof of ownership, deeds, etc. as may be applicable)</i>	:	
<b>Percentage of Ownership</b>	:	

**Other information:**

*The information declared herein shall be submitted to the Securities and Exchange Commission (SEC) in compliance with its Memorandum Circular No. 15, Series of 2025.*

Name and Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**For Legal and Compliance Department:**

Specific Category of Beneficial Ownership	:	
Nature and means of control exercised by beneficial owner <i>Indicate circumstances</i>	:	