CR03833-2026

SECURITIES AND EXCHANGE COMMISSION

SEC FORM - I-ACGR

INTEGRATED ANNUAL CORPORATE GOVERNANCE REPORT

1. For the fiscal year ended
   Dec 31, 2025
2. SEC Identification Number
   13174
3. BIR Tax Identification Number
   000-108-278-000
4. Exact name of issuer as specified in its charter
   DigiPlus Interactive Corp.
5. Province, country or other jurisdiction of incorporation
   Philippines
6. Industry Classification Code(SEC Use Only)

7. Address of principal office
   Ecoprime Building, 32nd Street corner Ninth Avenue, Bonifacio Global City, Taguig City
   Postal Code
   1635
8. Issuer's telephone number, including area code
   0286345099
9. Former name, former address, and former fiscal year, if changed since last report
   N/A

DigiPlus Interactive Corp.
PLUS

PSE Disclosure Form I-ACGR - Integrated Annual Corporate Governance Report
Reference: SEC Code of Corporate Governance for Publicly-Listed Companies, PSE Corporate Governance Guidelines, and ASEAN Corporate Governance Scorecard

Description of the Disclosure
Please find attached 2025 Integrated Annual Corporate Governance Report

Filed on behalf by:

Name	Carol Padilla
Designation	Corporate Secretary

SEC FORM – I-ACGR

INTEGRATED ANNUAL CORPORATE GOVERNANCE REPORT

1. For the fiscal year ended **31 December 2025**

2. SEC Identification Number **13174** 3. BIR Tax Identification No. **108-278-000**

4. Exact name of issuer as specified in its charter **DIGIPLUS INTERACTIVE CORP.**

5. **Philippines**
   Province, Country or other jurisdiction of incorporation or organization

   (SEC Use Only)
   Industry Classification Code:

7. **Ecoprime Bldg., 32nd St. cor. 9th Ave., BGC, Taguig City** **1635**
   Address of principal office Postal Code

8. **8634-5099**
   Issuer's telephone number, including area code

9. **N/A**
   Former name, former address, and former fiscal year, if changed since last report.

INTEGRATED ANNUAL CORPORATE GOVERNANCE REPORT			
	COMPLIANT/ NON-COMPLIANT	**ADDITIONAL INFORMATION**	**EXPLANATION**
The Board's Governance Responsibilities			
Principle 1: The company should be headed by a competent, working board to foster the long- term success of the corporation, and to sustain its competitiveness and profitability in a manner consistent with its corporate objectives and the long- term best interests of its shareholders and other stakeholders.			
Recommendation 1.1			
1. Board is composed of directors with collective working knowledge, experience or expertise that is relevant to the company's industry/sector.	Compliant	1. Information on the academic qualifications, industry knowledge, professional experience, expertise and relevant trainings of directors is disclosed in the Company Website which may be accessed through the following links:	
2. Board has an appropriate mix of competence and expertise.	Compliant		
3. Directors remain qualified for their positions individually and collectively to enable them to fulfill their roles and responsibilities and respond to the needs of the organization.	Compliant	*Company Website* https://digiplus.com.ph/corporate-governance/#board-of-directors *Definitive Information Statement* https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59 2. Information on the qualification standards for directors to facilitate the selection of potential nominees and to serve as benchmark for the evaluation of its performance is disclosed in the following reports: A. New Manual of Corporate Governance (MCG): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-	

		Manual-on-Corporate-Governance.pdf https://digiplus.com.ph/corporate-governance/#corp-gov-manual B. Definitive Information Statement: https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
Recommendation 1.2			
1. Board is composed of a majority of non-executive directors.	Compliant	Out of the nine (9) members of the Board of Directors, six (6) are non-executive directors, which is more than the majority.	
Recommendation 1.3			
1. Company provides in its Board Charter and Manual on Corporate Governance a policy on training of directors.	Compliant	Please refer to Section 1.3 of the Company's MCG. https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. Company has an orientation program for first time directors.	Compliant	The Company holds orientation program for its first-time directors. On 1 January 2026, Mr. Paul Joseph M. Garcia was first elected as director in view of the resignation of one of the directors. The Company held an orientation program last 13 February 2026 for Mr. Garcia.	
3. Company has relevant annual continuing training for all directors.	Compliant		

		The Company also holds an annual in-house seminar/training on corporate governance. All the directors and officers of the Company completed their Annual Corporate Governance Training for CY 2025. Please see below link for their Certificates of Attendance: https://edge.pse.com.ph/openDiscViewer.do?edge_no=fc7bd39897ed4d67ec6e1601ccee8f59	
Recommendation 1.4			
1. Board has a policy on board diversity.	Compliant	Please refer to Section 1.4 of the Company's MCG. https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Please see Board Diversity Policy: https://digiplus.com.ph/app/uploads/2026/01/Board-Diversity-Policy-Final.pdf	
Optional: Recommendation 1.4			
1. Company has a policy on and discloses measurable objectives for implementing its board diversity and reports on progress in achieving its objectives.	Compliant	Please see below Board Diversity Policy: https://digiplus.com.ph/app/uploads/2026/01/Board-Diversity-Policy-Final.pdf	
Recommendation 1.5			
1. Board is assisted by a Corporate Secretary.	Compliant	Please refer to the following links / attached documents: 1. 2025 Original General Information Sheet filed on 7 August 2025;	
2. Corporate Secretary is a separate individual from the Compliance Officer.	Compliant		

3. Corporate Secretary is not a member of the Board of Directors.	Compliant	https://edge.pse.com.ph/openDiscViewer.do?edge_no=9ca3a456ca80d548ec6e1601ccee8f59 2. Latest Amended 2025 General Information Sheet filed on 26 February 2026; https://edge.pse.com.ph/openDiscViewer.do?edge_no=51d1750d8770f38664d70b69f0a3140b 3. Amended By-Laws (Article IV.7); https://edge.pse.com.ph/openDiscViewer.do?edge_no=cc7b7be19a397a20ec6e1601ccee8f59 4. Company's MCG (Section 1.5); https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf 5. SEC Form 17-C dated 28 July 2025 on the appointment of the Corporate Secretary. See below link for reference: https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59 Atty. Carol V. Padilla is the Corporate Secretary. She is not a member of the Board and is not the Compliance Officer. Atty. Kristine Margaret Delos Reyes is the Compliance Officer.	
4. Corporate Secretary attends training/s on corporate governance.	Compliant	Atty. Carol V. Padilla attended the Corporate Governance Seminar held	

		on 5 December 2025. See link below for her Certificate of Attendance: https://edge.pse.com.ph/openDiscViewer.do?edge_no=fc7bd39897ed4d67ec6e1601ccee8f59	
Optional: Recommendation 1.5			
1. Corporate Secretary distributes materials for board meetings at least five business days before scheduled meeting.			
Recommendation 1.6			
1. Board is assisted by a Compliance Officer.	Compliant	Please refer to the following links / attached documents: 1. 2025 Original General Information Sheet filed on 7 August 2025; https://edge.pse.com.ph/openDiscViewer.do?edge_no=9ca3a456ca80d548ec6e1601ccee8f59 2. Latest Amended 2025 General Information Sheet filed on 26 February 2026; https://edge.pse.com.ph/openDiscViewer.do?edge_no=51d1750d8770f38664d70b69f0a3140b 3. Company's MCG (Section 1.6); https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Atty. Kristine Margaret Delos Reyes is the Compliance Officer and Chief of the Legal and Compliance Department. She holds a position with	
2. Compliance Officer has a rank of Senior Vice President or an equivalent position with adequate stature and authority in the corporation.	Compliant		
3. Compliance Officer is not a member of the board.	Compliant		

		adequate stature and authority in the corporation. She is not a member of the Board.	
4. Compliance Officer attends training/s on corporate governance.	Compliant	Atty. Kristine Margaret Delos Reyes attended the Corporate Governance Seminar held on 5 December 2025. See link below for her Certificate of Attendance: https://edge.pse.com.ph/openDiscViewer.do?edge_no=fc7bd39897ed4d67ec6e1601ccee8f59	
Principle 2: The fiduciary roles, responsibilities and accountabilities of the Board as provided under the law, the company's articles and by-laws, and other legal pronouncements and guidelines should be clearly made known to all directors as well as to stockholders and other stakeholders.			
Recommendation 2.1			
1. Directors act on a fully informed basis, in good faith, with due diligence and care, and in the best interest of the company.	Compliant	The directors are provided with board materials prior to the board meeting. Management provides regular reports and updates on the business and operations. Results of the operation and financial reports are presented and taken up by the Board before they are reported to the PSE and SEC. The business plans, strategies, and directions are discussed by the board in meetings to approve the Annual Budget. Section 1 of MCG: "The company should be headed by a competent, working board to foster the long-term success of the corporation, and to sustain its competitiveness and profitability in a	

		manner consistent with its corporate objectives and the long-term best interests of its shareholders and other stakeholders."	
Recommendation 2.2			
1. Board oversees the development, review and approval of the company's business objectives and strategy.	Compliant	Reports on operation is a regular part of the agenda of Board Meetings. The Board is able to oversee and monitor the implementation of the company's business objectives and strategy during those board meetings. Section 2.2 of MCG: "The Board should oversee the development of and approve the company's business objectives and strategy, and monitor their implementation, in order to sustain the company's long-term viability and strength." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. Board oversees and monitors the implementation of the company's business objectives and strategy.	Compliant		
Supplement to Recommendation 2.2			
1. Board has a clearly defined and updated vision, mission and core values.	Compliant	The Company's website provides its mission, vision, and core values. See below link for reference: https://digiplus.com.ph/about-us/#vision-mission-values This is reviewed annually by management.	
2. Board has a strategy execution process that facilitates effective management	Compliant	The Board evaluates and approves the business plans, strategies, and projects	

performance and is attuned to the company's business environment, and culture.		presented and proposed by management. The Board considers the business environment and culture in assessing said business plans and strategies. The Board conducts regular meetings and receives regular reports from management on topics such as operations and financial performance, to ensure that the Company's strategic plans are followed.	
Recommendation 2.3			
1. Board is headed by a competent and qualified Chairperson.	Compliant	Mr. Eusebio H. Tanco is the Chairman of the Company. Information about him and his qualifications are disclosed in the Annual Report and Definitive Information Statement, and uploaded in the Company's website. See below links for reference: *Definitive Information Statement for FY 2025* https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59 *Company Website* https://digiplus.com.ph/corporate-governance/#board-of-directors	

		Latest Annual Report https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
Recommendation 2.4			
1. Board ensures and adopts an effective succession planning program for directors, key officers and management.	Compliant	Section 2.4 of MCG: "The Board should be responsible for ensuring and adopting an effective succession planning program for directors, key officers and management to ensure growth and a continued increase in the shareholders' value. xxx" *Directors* The Company does not provide retirement pay to non-executive directors who are not considered employees of the Company upon their resignation, non-election, or such other forms of cessation of their directorship. Meanwhile, executive directors who are employees of the Company are covered by the Retirement Policy of the Company. Please see below Policy on Remuneration of Directors: https://digiplus.com.ph/app/uploads/2026/01/Policy-on-Remuneration-of-Directors-Final.pdf *Key Officers* Please refer to the attached existing Retirement Policy of the Company for key officers approved by the Board.	
2. Board adopts a policy on the retirement for directors and key officers.	Compliant		

Recommendation 2.5			
1. Board aligns the remuneration of key officers and board members with long-term interests of the company.	Compliant	Section 2.5 of MCG: "The Board should align the remuneration of key officers and board members with long-term interests of the company. In doing so, it should formulate and adopt a policy specifying the relationship between remuneration and performance. Further, no director should participate in discussions or deliberations involving his own remuneration. xxx" https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf As for the employees' remuneration, the Company conducts quarterly performance evaluation of all regular employees to effectively monitor their performance. All probationary employees are also evaluated prior to regularization date. During performance evaluation, the employees rate their own performance vis-à-vis a target, which is still subject to the approval of their immediate superior/s. The average rating of employee based on his performance evaluation will be the basis for computation of performance bonus (if any). On January 31, 2023, the Board of Directors approved the three tranches of employee stock options plan (ESOP) of the Company. On March 27, 2023	
2. Board adopts a policy specifying the relationship between remuneration and performance.	Compliant		
3. Directors do not participate in discussions or deliberations involving his/her own remuneration.	Compliant		

		and July 26, 2024, the same was approved and ratified by the stockholders. Attached is a copy of the ESOP Rules. On July 4, 2024, the Securities and Exchange Commission (SEC) approved the Company's ESOP A (first tranche) in MSRD Resolution No. 6, Series of 2024. Attached is a copy of the SEC Resolution. Thereafter, on January 27, 2026, the SEC approved the Company's ESOP B (second tranche) in MSRD Resolution No. 1 Series of 2026. Attached is a copy of the SEC Resolution.	
Optional: Recommendation 2.5			
1. Board approves the remuneration of senior executives.	Compliant	The Board approves the Annual Budget of the Company which includes the salaries and compensation of senior executives. Please see attached Minutes showing budget approval of the Company.	
2. Company has measurable standards to align the performance-based remuneration of the executive directors and senior executives with long-term interest, such as claw back provision and deferred bonuses.	Compliant	Please see attached ESOP Rules providing performance-based remuneration of executive directors and senior executives. Please see page 80 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	

Recommendation 2.6			
1. Board has a formal and transparent board nomination and election policy.	Compliant	For Items 1, 2 & 5: Section 2.6 of MCG: "The Board should have a formal and transparent board nomination and election policy that should include how it accepts nominations from minority shareholders and reviews nominated candidates. The policy should also include an assessment of the effectiveness of the Board's processes and procedures in the nomination, election, or replacement of a director. In addition, its process of identifying the quality of directors should be aligned with the strategic direction of the company. It is the Board's responsibility to develop a policy on board nomination. The policy should encourage shareholders' participation by including procedures on how the Board accepts nominations from minority shareholders. The policy should also promote transparency of the Board's nomination and election process. The nomination and election process also includes the review and evaluation of the qualifications of all persons nominated to the Board, including whether candidates: (1) possess the knowledge, skills, experience, and particularly in the	
2. Board nomination and election policy is disclosed in the company's Manual on Corporate Governance.	Compliant		
3. Board nomination and election policy includes how the company accepted nominations from minority shareholders.	Compliant		
4. Board nomination and election policy includes how the board shortlists candidates.	Compliant		
5. Board nomination and election policy includes an assessment of the effectiveness of the Board's processes in the nomination, election or replacement of a director.	Compliant		
6. Board has a process for identifying the quality of directors that is aligned with the strategic direction of the company.	Compliant		

		case of non-executive directors, independence of mind given their responsibilities to the Board and in light of the entity's business and risk profile; (2) have a record of integrity and good repute; (3) have sufficient time to carry out their responsibilities; and (4) have the ability to promote a smooth interaction between board members. xxx" https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Items 3 & 4: Nomination Committee Charter: https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-Nomination-Committee-Charter_2.26.2025.pdf Section 13.1 of the MCG: "… all shareholders must be given the opportunity to nominate candidates to the Board of Directors in accordance with existing laws. The procedures of the nomination process are expected to be discussed early by the Board. The company is encouraged to fully and promptly disclose all information regarding the experience and background of the candidates to enable the shareholders to study and conduct their own background check as to the candidates' qualification and credibility."	

		For Item 6 Section 1.1 of the MCG: "xxx the Board sets qualification standards for its members to facilitate the selection of potential nominees for board seats, and to serve as a benchmark for the evaluation of its performance." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Optional: Recommendation to 2.6			
1. Company uses professional search firms or other external sources of candidates (such as director databases set up by director or shareholder bodies) when searching for candidates to the board of directors.			
Recommendation 2.7			
1. Board has overall responsibility in ensuring that there is a group-wide policy and system governing related party transactions (RPTs) and other unusual or infrequently occurring transactions.	Compliant	Section 2.7 of MCG: "The Board should have the overall responsibility in ensuring that there is a group-wide policy and system governing related party transactions (RPTs) and other unusual or infrequently occurring transactions, particularly those which pass certain thresholds of materiality. The policy should include the appropriate review and approval of material or significant RPTs, which guarantee fairness and transparency of the transactions. The policy should encompass all entities within the group, taking into account their size, structure,	
2. RPT policy includes appropriate review and approval of material RPTs, which guarantee fairness and transparency of the transactions.	Compliant		
3. RPT policy encompasses all entities within the group, taking into account their size, structure, risk profile and complexity of operations.	Compliant		

		risk profile and complexity of operations." Section 3.5 of MCG: "… The Board should establish a Related Party Transaction (RPT) Committee, which should be tasked with reviewing all material related party transactions of the company and should be composed of at least three non-executive directors, two of whom should be independent, including the Chairman. xxx" https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The Related Party Transactions Committee for 2025 was elected during the Organizational Board of Director's Meeting held on 25 July 2025: https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59 The Company's RPT Committee Charter: https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-RPT-Committee-Charter_2.26.2025.pdf Please refer to the link below for the Company's Material RPT policy, as approved by the Board on 24 October 2019 and amended on 14 May 2021:	

		https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf Please see attached RPT Disclosure Form which was implemented for FY 2025.	
Supplement to Recommendations 2.7			
1. Board clearly defines the threshold for disclosure and approval of RPTs and categorizes such transactions according to those that are considered *de minimis* or transactions that need not be reported or announced, those that need to be disclosed, and those that need prior shareholder approval. The aggregate amount of RPTs within any twelve (12) month period should be considered for purposes of applying the thresholds for disclosure and approval.	Compliant	Please refer to the link below for the Company's Material RPT policy (particularly, on the "Coverage and Materiality Threshold"), as approved by the Board on 24 October 2019 and amended on 14 May 2021: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf	
2. Board establishes a voting system whereby a majority of non-related party shareholders approve specific types of related party transactions during shareholders' meetings.	Compliant	Shareholder Approval in the Company's Material RPT Policy: "The Company, through the Board of Directors, shall ensure that the rights of minority shareholders are protected at all times xxx As such, in case that majority of the independent director's vote is not secured as provided in this Policy, the Material RPT may be ratified by the vote of the stockholders representing at least two-thirds (2/3) of the outstanding capital stock.	

		All other RPTs determined by the RPT Committee that require shareholders' approval in accordance with law and rules and regulations, will also be submitted to the shareholders, including minority shareholders, for approval. The Company encourages disinterested shareholders to decide on the matter." See below link for reference: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf	
Recommendation 2.8			
1. Board is primarily responsible for approving the selection of Management led by the Chief Executive Officer (CEO) and the heads of the other control functions (Chief Risk Officer, Chief Compliance Officer and Chief Audit Executive).	Compliant	Section 2.8 of MCG: "The Board should be primarily responsible for approving the selection and assessing the performance of the Management led by the Chief Executive Officer (CEO), and control functions led by their respective heads (Chief Risk Officer, Chief Compliance Officer, and Chief Audit Executive). xxx" https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The following are the members of the Company's Management Team: • Hu Jianguo – Chief Executive Officer • Tsui Kin Ming – President	

		• Atty. Kristine Margaret R. De Los Reyes – Compliance Officer and Chief of the Legal and Compliance Department • Atty. Rosalyn D. Batay – Internal Audit Head • Aldwin Sagedao – Acting Chief Risk Officer	
2. Board is primarily responsible for assessing the performance of Management led by the Chief Executive Officer (CEO) and the heads of the other control functions (Chief Risk Officer, Chief Compliance Officer and Chief Audit Executive).	Compliant	Section 2.8 of MCG: "… It is the responsibility of the Board to appoint a competent management team based on established performance standards that are consistent with the company's strategic objectives, and conduct a regular review of the company's policies with the management team. In the selection process, fit and proper standards are to be applied on key personnel and due consideration is given to integrity technical expertise and experience in the institution's business, either current or planned." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The foregoing officers directly report to the Executive Committee of the Board and the Board is primarily responsible to conduct a performance appraisal on a regular basis. Please see attached Evaluation Form template, for reference.	
Recommendation 2.9			

1. Board establishes an effective performance management framework that ensures that Management's performance is at par with the standards set by the Board and Senior Management.	Compliant	Section 2.9 of MCG: "The Board should establish an effective performance management framework that will ensure that the Management, including the Chief Executive Officer, and personnel's performance is at par with the standards set by the Board and Senior Management. Results of performance evaluation should be linked to other human resource activities such as training and development, remuneration, and succession planning. These should likewise form part of the assessment of the continuing fitness and propriety of management, including the CEO and personnel in carrying out their respective duties and responsibilities." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. Board establishes an effective performance management framework that ensures that personnel's performance is at par with the standards set by the Board and Senior Management.	Compliant		
Recommendation 2.10			
1. Board oversees that an appropriate internal control system is in place.	Compliant	Section 2.10 of MCG: "The Board should oversee that an appropriate internal control system is in place, including setting up a mechanism for monitoring and managing potential conflicts of interest of Management, board members, and shareholders. xxx" https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. The internal control system includes a mechanism for monitoring and managing potential conflict of interest of the Management, members and shareholders.	Compliant		

		Please refer to the Fraud Policy, as well as the Company's Code of Conduct on conflict of interest, both attached for reference. Please also see below link to the Company's Conflict of Interest Policy: https://digiplus.com.ph/app/uploads/2024/02/CONFLICT-OF-INTEREST-POLICY-LRWC.pdf Please also see below link to the Company's Material RPT Policy: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf	
3. Board approves the Internal Audit Charter.	Compliant	The Board approved the Company's Internal Audit Charter. Please refer to the link for the Company's Audit Committee Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
Recommendation 2.11			
1. Board oversees that the company has in place a sound enterprise risk management (ERM) framework to effectively identify, monitor, assess and manage key business risks.	Compliant	Section 2.11 of MCG: "The Board should oversee that a sound enterprise risk management (ERM) framework is in place to effectively identify, monitor, assess and manage key business risks. The risk management framework should guide the Board in identifying units/business lines and enterprise-level risk exposures,	
2. The risk management framework guides the board in identifying units/business lines and enterprise-level risk exposures, as well as the effectiveness of risk management strategies.	Compliant		

		as well as the effectiveness of risk management strategies." Section 3.4 of MCG: "… the Board should establish a separate Board Risk Oversight Committee (BROC) that should be responsible for the oversight of a company's Enterprise Risk Management system to ensure its functionality and effectiveness. xxx" https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The Board appointed the members of the Risk Oversight Committee during its Organizational Board Meeting on 25 July 2025 as disclosed in its SEC Form 17-C: https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59 Please see below link to the Company's Enterprise Risk Management Framework: https://digiplus.com.ph/app/uploads/2024/08/Board-Risk-Oversight-Committee-BROC-Regulations-DigiPlus-Revised-v2-Final.pdf	
Recommendation 2.12			
1. Board has a Board Charter that formalizes and clearly states its roles, responsibilities and accountabilities in carrying out its fiduciary role.	Compliant	The Company's New Corporate Governance Charter (MCG) serves as the Board's Charter and already incorporates the duties and	

2. Board Charter serves as a guide to the directors in the performance of their functions.	Compliant	responsibilities of the Board. To have a separate Board Charter would be a duplication.	
3. Board Charter is publicly available and posted on the company's website.	Compliant	Please see below link to the Company's website where the MCG is posted and available: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Additional Recommendation to Principle 2			
1. Board has a clear insider trading policy.	Compliant	Please refer to below link for the Company's Insider Trading Policy: https://digiplus.com.ph/app/uploads/2025/02/Insider-Trading-Policy_red_3_31.pdf	
Optional: Principle 2			
1. Company has a policy on granting loans to directors, either forbidding the practice or ensuring that the transaction is conducted at arm's length basis and at market rates.			
2. Company discloses the types of decision requiring board of directors' approval.	Compliant	Please see Section 2 of the Company's Manual on Corporate Governance: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Principle 3: Board committees should be set up to the extent possible to support the effective performance of the Board's functions, particularly with respect to audit, risk management, related party transactions, and other key corporate governance concerns, such as nomination and remuneration. The composition, functions and responsibilities of all committees established should be contained in a publicly available Committee Charter.			
Recommendation 3.1			
1. Board establishes board committees that focus on specific board functions to aid in	Compliant	Please see below link to the Company's website posting all the	

the optimal performance of its roles and responsibilities.		different Committees and their respective members: https://digiplus.com.ph/corporate-governance/#board-of-committees	
Recommendation 3.2			
1. Board establishes an Audit Committee to enhance its oversight capability over the company's financial reporting, internal control system, internal and external audit processes, and compliance with applicable laws and regulations.	Compliant	Section 3.2 of the MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Please refer to below link for the Audit Committee's Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf It is the Audit Committee's responsibility to recommend the appointment and removal of the company's external auditor pursuant to Section 3.2 (l) of the MCG.	
2. Audit Committee is composed of at least three appropriately qualified non-executive directors, the majority of whom, including the Chairman is independent.	Compliant	Please refer to below link to the Company's website for the members of the Audit Committee: https://digiplus.com.ph/corporate-governance/#board-of-committees Please refer to below link to the Company's SEC Form 17-C dated 25 July 2025 for the type of directorship of the members: https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59	

		The Audit Committee is composed of the following members, who are all non-executive and independent directors: • Chairperson – Ramon Pancratio D. Dizon, *Independent Director* • Member – Atty. Timoteo B. Aquino, *Independent Director* • Member – Mr. Paul Joseph M. Garcia, *Independent Director*	
3. All the members of the committee have relevant background, knowledge, skills, and/or experience in the areas of accounting, auditing and finance.	Compliant	Please refer to below link to the Company's website regarding the relevant background, knowledge, skills, and/or experience of the members of the Audit Committee: https://digiplus.com.ph/corporate-governance/#board-of-committees	
4. The Chairman of the Audit Committee is not the Chairman of the Board or of any other committee.	Compliant	Please refer to below link to the Company's website: https://digiplus.com.ph/corporate-governance/#board-of-committees Mr. Ramon Pancratio D. Dizon is the Chairman of the Audit Committee who is not the chairman of any other board committees.	
Supplement to Recommendation 3.2			
1. Audit Committee approves all non-audit services conducted by the external auditor.	Compliant	Section 3.2(g) of MCG: ".....Evaluates and determines the non-audit work, if any, of the External Auditor and periodically reviews the non-audit fees paid to the External Auditor in relation to the total fees paid	

		to him and to the corporation's overall consultancy fees". Currently, the Company has no non-audit services done by the external auditor.	
2. Audit Committee conducts regular meetings and dialogues with the external audit team without anyone from management present.	Compliant	The Audit Committee conducted an executive session with the external auditors without the presence of the management team on 22 July 2025. The Audit Committee Charter also espouses for the Audit Committee to meet privately with the external auditors without the presence of Senior Management at least once a year. Please see link below: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
Optional: Recommendation 3.2			
1. Audit Committee meet at least four times during the year.	Compliant	The Audit Committee met nine (9) times in CY 2025. Please see page 41 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
2. Audit Committee approves the appointment and removal of the internal auditor.	Compliant	Please refer to *Item i* of the Duties and Responsibilities of the Audit Committee: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	

Recommendation 3.3			
1. Board establishes a Corporate Governance Committee tasked to assist the Board in the performance of its corporate governance responsibilities, including the functions that were formerly assigned to a Nomination and Remuneration Committee.	Compliant	Section 3.1 of the MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The members of the Corporate Governance Committee are: • Chairperson – Atty. Timoteo B. Aquino, *Independent Director* • Member – Ramon Pancratio D. Dizon, *Independent Director* • Member – Arthur R. Tan, *Independent Director*	
2. Corporate Governance Committee is composed of at least three members, all of whom should be independent directors.	Compliant	Please refer to below link to the Company's website: https://digiplus.com.ph/corporate-governance/#board-of-committees The Corporate Governance Committee is composed of 3 members, all of whom are independent directors: • Chairperson –Atty. Timoteo B. Aquino, *Independent Director* • Member – Ramon Pancratio D. Dizon, *Independent Director* • Member – Arthur R. Tan, *Independent Director*	
3. Chairman of the Corporate Governance Committee is an independent director.	Compliant	The Chairman of the Corporate Governance Committee is Atty. Timoteo B. Aquino, an independent director.	

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59 https://digiplus.com.ph/corporate-governance/#board-of-committees	
Optional: Recommendation 3.3			
1. Corporate Governance Committee meet at least twice during the year.	Compliant	The Corporate Governance Committee met seven (7) times in CY 2025. Please see page 41 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
Recommendation 3.4			
1. Board establishes a separate Board Risk Oversight Committee (BROC) that should be responsible for the oversight of a company's Enterprise Risk Management system to ensure its functionality and effectiveness.	Compliant	The BROC and its functions are incorporated in the Company's MCG which includes the Committee's duties and responsibilities. Please refer to below link: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. BROC is composed of at least three members, the majority of whom should be independent directors, including the Chairman.	Compliant	Please refer to below link to the Company's website: https://digiplus.com.ph/corporate-governance/#board-of-committees The BROC is composed of the following members, all of whom are independent directors, including the Chairman:	

		• Chairperson – Arthur R. Tan, *Independent Director* • Member – Atty. Timoteo B. Aquino, *Independent Director* • Member – Ramon Pancratio D. Dizon, *Independent Director*	
3. The Chairman of the BROC is not the Chairman of the Board or of any other committee.	Compliant	The Chairman of the BROC, Mr. Arthur R. Tan, is not the Chairman of any other committees. Please refer to below link to the Company's website: https://digiplus.com.ph/corporate-governance/#board-of-committees	
4. At least one member of the BROC has relevant thorough knowledge and experience on risk and risk management.	Compliant	Please refer to the below link to the Company's website for the profiles of the members of the board/board committees: https://digiplus.com.ph/corporate-governance/#board-of-committees	
Recommendation 3.5			
1. Board establishes a Related Party Transactions (RPT) Committee, which is tasked with reviewing all material related party transactions of the company.	Compliant	Review and approval of Related Party Transactions or RPTs are among the functions of the RPT Committee. Please refer to the following links/attached documents: 1. Section 3.5 of MCG, includes the functions of the RPT Committee: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	

		2. On the duties and responsibilities of RPT Committee: https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-RPT-Committee-Charter_2.26.2025.pdf	
2. RPT Committee is composed of at least three non-executive directors, two of whom should be independent, including the Chairman.	Compliant	Please refer to below link to the Company's website: https://digiplus.com.ph/corporate-governance/#board-of-committees The RPT is composed of the following members, all three of whom are non-executive and independent directors: • Chairperson – Atty. Timoteo B. Aquino, *Independent Director, Non-Executive* • Member – Mr. Ramon Pancratio D. Dizon, *Independent Director, Non-Executive* • Member – Mr. Paul Joseph M. Garcia, *Independent Director, Non-Executive*	
Recommendation 3.6			
1. All established committees have a Committee Charter stating in plain terms their respective purposes, memberships, structures, operations, reporting process, resources and other relevant information.	Compliant	Please refer to the following links to the Company's website for the Committee Charters: 1. Audit Committee https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
2. Committee Charters provide standards for evaluating the performance of the Committees.	Compliant		

3. Committee Charters were fully disclosed on the company's website.	Compliant	2. Corporate Governance Committee https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-CorpGov-Committee-Charter_2.26.2025.pdf 3. Compensation Committee https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-Compensation-Committee-Charter_2.26.2025.pdf 4. Nomination Committee https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-Nomination-Committee-Charter_2.26.2025.pdf 5. Board Risk Oversight Committee https://digiplus.com.ph/app/uploads/2024/02/Board-Risk-Oversight-Committee-Charter-2023.pdf 6. Related Party Transaction Committee https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-RPT-Committee-Charter_2.26.2025.pdf 7. Executive Committee https://digiplus.com.ph/app/uploads/2024/02/DigiPlus-Executive-Committee-Charter_2.26.2025.pdf	

Principle 4: To show full commitment to the company, the directors should devote the time and attention necessary to properly and effectively perform their duties and responsibilities, including sufficient time to be familiar with the corporation's business.

Recommendation 4.1			
1. The Directors attend and actively participate in all meetings of the Board, Committees and shareholders in person or through tele-/videoconferencing conducted in accordance with the rules and regulations of the Commission.	Compliant	DigiPlus Directors attend and actively participate in meetings of the Board, Committees, and shareholders in person, through tele-/videoconferencing, or through remote communication. Procedures for board and/or committee meetings are provided in the Company's By-Laws (Articles II & III): https://edge.pse.com.ph/openDiscViewer.do?edge_no=cc7b7be19a397a20ec6e1601ccee8f59 *Attendance of Directors for CY 2025 meetings* https://edge.pse.com.ph/openDiscViewer.do?edge_no=c2fb85a6aea2da9f64d70b69f0a3140b	
2. The directors review meeting materials for all Board and Committee meetings.	Compliant	Directors received board materials *via* email before the actual board meeting for their review and reference. Please see attached sample email sent to directors.	
3. The directors ask the necessary questions or seek clarifications and explanations during the Board and Committee meetings.	Compliant	The details of board discussion including the questions/clarifications raised by directors are confidential and non-public information, hence limited excerpts of some of the minutes are provided/attached to demonstrate these directors' actions.	
Recommendation 4.2			
1. Non-executive directors concurrently serve in a maximum of five publicly-listed companies	Compliant	Section 1.2 of MCG: "… The Company determines the	

to ensure that they have sufficient time to fully prepare for minutes, challenge Management's proposals/views, and oversee the long-term strategy of the company.		qualifications of the non-executive directors (NEDs) that enable them to effectively participate in the deliberations of the Board and carry out their roles and responsibilities." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The Definitive Information Statement contains information on the directorships of the Company's directors in both listed and non-listed companies. See below link for reference (pages 6-9): https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
Recommendation 4.3			
1. The directors notify the company's board before accepting a directorship in another company.	Compliant	The Material Related Party Transactions Policy of the Company, particularly the Section on Identification of Conflicts of Interest, expressly requires directors to notify the Company's Board before accepting a directorship in another company. Please refer to the link below: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf	

Optional: Principle 4			
1. Company does not have any executive directors who serve in more than two boards of listed companies outside of the group.	Compliant	The Company's executive directors are not directors of other listed companies. Please see CY 2025 Definitive Information Statement (pages 6-9): https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
2. Company schedules board of directors' meetings before the start of the financial year.	Compliant	The Company schedules board meetings for the ensuing year. Please see attached redacted minutes showing the plotted meeting dates for CY 2026.	
3. Board of directors meet at least six times during the year.	Compliant	The Corporate Governance Committee met thirteen (13) times in CY 2025. Please see page 41 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
4. Company requires as minimum quorum of at least 2/3 for board decisions.			
Principle 5: The board should endeavor to exercise an objective and independent judgment on all corporate affairs.			
Recommendation 5.1			
1. The Board has at least 3 independent directors or such number as to constitute one-third of the board, whichever is higher.	Compliant	The Board has four (4) independent directors out of the nine (9) total directors which constitutes more than one-third of the Board. 1. Mr. Ramon Pancratio D. Dizon 2. Atty. Timoteo B. Aquino 3. Mr. Arthur R. Tan 4. Mr. Paul Joseph M. Garcia	

Recommendation 5.2			
1. The independent directors possess all the qualifications and none of the disqualifications to hold the positions.	Compliant	Section 5.2 of the MCG enumerates the qualifications and disqualifications of an independent director: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf All the independent directors are duly qualified and possess none of the disqualifications.	
Supplement to Recommendation 5.2			
1. Company has no shareholder agreements, by-laws provisions, or other arrangements that constrain the directors' ability to vote independently.	Compliant	The Company has no shareholder agreements, by-laws provisions, or other arrangements that constrain the directors' ability to vote independently. Section 2 of the MCG, states the clear roles and responsibilities of the board of directors: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Recommendation 5.3			
1. The independent directors serve for a cumulative term of nine years (reckoned from 2012).	Compliant	Section 5.3 of the MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Two of the three independent directors of the Company were first elected in 2022. They have only served for a period of four (4) years.	

		The third independent director of the Company was first elected in 2024 and has served for a period of one year. The fourth independent director of the Company was first elected in 2026 and has served for a period of less than one year.	
2. The company bars an independent director from serving in such capacity after the term limit of nine years.	Compliant	The Company's independent directors can only serve for a maximum cumulative term of nine (9) years. Section 5.3 par. 2 of MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
3. In the instance that the company retains an independent director in the same capacity after nine years, the board provides meritorious justification and seeks shareholders' approval during the annual shareholders' meeting.	Compliant	Section 5.3 of MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The independent directors of the Company were first elected in 2022, 2024, and 2026. No independent directors have served for more than nine (9) years.	
Recommendation 5.4			
1. The positions of Chairman of the Board and Chief Executive Officer are held by separate individuals.	Compliant	The Company's Chairman is Mr. Eusebio H. Tanco, while the Company's Chief Executive Officer is Mr. Hu Jianguo.	

2. The Chairman of the Board and Chief Executive Officer have clearly defined responsibilities.	Compliant	Section 2.3 of MCG, provides for the roles and responsibilities of the Chairman: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Section 2.8 of MCG: "The Board should be primarily responsible for approving the selection and assessing the performance of the Management led by the Chief Executive Officer (CEO)…" Section 2.9 of MCG: "The Board should establish an effective performance management framework that will ensure that the Management, including the Chief Executive Officer, and personnel's performance is at par with the standards set by the Board and Senior Management." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Art. IV, Sec. 2 of the By-laws clearly define the responsibilities of the Chairman and Chief Executive Officer. https://edge.pse.com.ph/openDiscViewer.do?edge_no=cc7b7be19a397a20ec6e1601ccee8f59	

Recommendation 5.5			
1. If the Chairman of the Board is not an independent director, the board designates a lead director among the independent directors.	Compliant	The Chairman is not an independent director. On 25 July 2025, the Board designated Mr. Ramon Pancratio D. Dizon as the lead independent director. https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59	
Recommendation 5.6			
1. Directors with material interest in a transaction affecting the corporation abstain from taking part in the deliberations on the transaction.	Compliant	The Company has a Material Related Party Transaction Policy, which expressly states that directors who have an interest in the RPT under review shall abstain from taking part in the discussion, approval, and management of such transaction or matter affecting the Company. Please refer to Item #8 of the Section on Review Process of the Material RPT of said Policy. https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf	
Recommendation 5.7			
1. The non-executive directors (NEDs) have separate periodic meetings with the external auditor and heads of the internal audit, compliance and risk functions, without any executive present.	Compliant	Sec. 5.7 of the MCG states: "The non-executive directors (NEDs) should have separate periodic meetings with the external auditor and heads of the internal audit, compliance and risk functions, without	

2. The meetings are chaired by the lead independent director.	Compliant	any executive directors present to ensure that proper checks and balances are in place within the corporation. The meetings should be chaired by the lead independent director." Mr. Ramon Pancratio D. Dizon is the lead independent director. He is also Chairman of the Audit Committee, who chairs the meetings with the external auditor, and the Head of Internal Audit without any executive present.	
Optional: Principle 5			
1. None of the directors is a former CEO of the company in the past 2 years.			
Principle 6: The best measure of the Board's effectiveness is through an assessment process. The Board should regularly carry out evaluations to appraise its performance as a body, and assess whether it possesses the right mix of backgrounds and competencies.			
Recommendation 6.1			
1. Board conducts an annual self-assessment of its performance as a whole.	Compliant	The individual members of the Board were asked to accomplish an Evaluation Form to assess the performance of the Board, the Board Committees, and themselves. Please see attached Evaluation Form.	
2. The Chairman conducts a self-assessment of his performance.	Compliant		
3. The individual members conduct a self-assessment of their performance.	Compliant		
4. Each committee conducts a self-assessment of its performance.	Compliant		
5. Every three years, the assessments are supported by an external facilitator.	Compliant	The Company engaged Institute of Corporate Directors (ICD) to conduct the performance assessment of its directors for CY 2024. The ICD issued its Certification on August 2025. The next independent Board Evaluation will cover CY 2027.	

		Please see below link for the Company's Certificate of Evaluation: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-Board-Evaluation-Certificate-2025.pdf	
Recommendation 6.2			
1. Board has in place a system that provides, at the minimum, criteria and process to determine the performance of the Board, individual directors and committees.	Compliant	Section 6.2 of MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Please refer to the attached Evaluation Form for the criteria.	
2. The system allows for a feedback mechanism from the shareholders.	Compliant		
Principle 7: Members of the Board are duty-bound to apply high ethical standards, taking into account the interests of all stakeholders.			
Recommendation 7.1			
1. Board adopts a Code of Business Conduct and Ethics, which provide standards for professional and ethical behavior, as well as articulate acceptable and unacceptable conduct and practices in internal and external dealings of the company.	Compliant	Please refer to below link to the Company's Code of Business Conduct and Ethics: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Code-of-Business-Conduct-and-Ethics_v14-09-2020.pdf	
2. The Code is properly disseminated to the Board, senior management and employees.	Compliant	The Company's Code is posted in the Company's website. https://digiplus.com.ph/app/uploads/2024/02/LRWC-Code-of-Business-Conduct-and-Ethics_v14-09-2020.pdf	
3. The Code is disclosed and made available to the public through the company website.	Compliant	Company's Code of Business Conduct and Ethics: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Code-of-Business-Conduct-and-Ethics_v14-09-2020.pdf	

Supplement to Recommendation 7.1			
1. Company has clear and stringent policies and procedures on curbing and penalizing company involvement in offering, paying and receiving bribes.	Compliant	Company terminates anyone who commits infractions under "Bribery and/or Corruption. Asking or receiving money or anything of value from customer/client." Please refer to attached Company's Code of Conduct.	
Recommendation 7.2			
1. Board ensures the proper and efficient implementation and monitoring of compliance with the Code of Business Conduct and Ethics.	Compliant	The Company's Human Resources Department ensures proper implementation of the Code of Business Conduct and Ethics. HR keeps records of employees' infractions for proper monitoring. Please see below link: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Code-of-Business-Conduct-and-Ethics_v14-09-2020.pdf All employees, regardless of rank, are required to comply with the Code of Business Conduct and Ethics. The Company has an Internal Audit Department and Legal and Compliance Department who ensures compliance with internal policies.	
2. Board ensures the proper and efficient implementation and monitoring of compliance with company internal policies.	Compliant		
Disclosure and Transparency			
Principle 8: The company should establish corporate disclosure policies and procedures that are practical and in accordance with best practices and regulatory expectations.			
Recommendation 8.1			
1. Board establishes corporate disclosure policies and procedures to ensure a	Compliant	The Company complies with the PSE Disclosure Rules.	

comprehensive, accurate, reliable and timely report to shareholders and other stakeholders that gives a fair and complete picture of a company's financial condition, results and business operations.		The disclosures of the Company are posted in the Company's website: https://digiplus.com.ph/corporate-governance/#disclosures As well as in the PSE EDGE Portal: https://edge.pse.com.ph/companyDisclosures/form.do?cmpy_id=96	
Supplement to Recommendations 8.1			
1. Company distributes or makes available annual and quarterly consolidated reports, cash flow statements, and special audit revisions. Consolidated financial statements are published within ninety (90) days from the end of the fiscal year, while interim reports are published within forty-five (45) days from the end of the reporting period.	Compliant	The Company ensures the timely submission of all disclosures and documentary requirements to regulatory bodies. Please refer to below links for the reports: https://digiplus.com.ph/corporate-governance/#disclosures 2025 Third Quarterly Report (37 days) https://edge.pse.com.ph/openDiscViewer.do?edge_no=bd6d0e8f535cfa53ec6e1601ccee8f59 2025 Second Quarterly Report (45 days) https://edge.pse.com.ph/openDiscViewer.do?edge_no=6461985271f0c636ec6e1601ccee8f59 2024 First Quarterly Report (38 days) https://edge.pse.com.ph/openDiscViewer.do?edge_no=3483680f0950a801ec6e1601ccee8f59	

		Annual Reports FY 2025 (91 days) https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
2. Company discloses in its annual report the principal risks associated with the identity of the company's controlling shareholders; the degree of ownership concentration; cross-holdings among company affiliates; and any imbalances between the controlling shareholders' voting power and overall equity position in the company.	Compliant	Please see below link to the Company's 2025 Annual Report, particularly Item 11 on Security Ownership of Certain Beneficial Owners and Management: https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
Recommendation 8.2			
1. Company has a policy requiring all directors to disclose/report to the company any dealings in the company's shares within three business days.	Compliant	Section 5 of MCG, requiring directors and officers to disclose their dealings in the company's share: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The actual dealings of directors involving the Corporation's shares including their nature, number/percentage and date of transaction were all properly disclosed via PSE EDGE (PSE Disclosure Form 17–7– Statement of Changes in Beneficial Ownership of Securities) that occurred in FY 2025. Please refer to below links for examples:	
2. Company has a policy requiring all officers to disclose/report to the company any dealings in the company's shares within three business days.	Compliant		

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=d506e474b486dda364d70b69f0a3140b https://edge.pse.com.ph/openDiscViewer.do?edge_no=62f18d1b0bcfce7264d70b69f0a3140b https://edge.pse.com.ph/openDiscViewer.do?edge_no=c583ca3a35595de664d70b69f0a3140b See below link to the Company's revised RPT Policy: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf See also below link for the Company's Insider Trading Policy requiring notice to the Company within three (3) days: https://digiplus.com.ph/app/uploads/2025/02/Insider-Trading-Policy_red_3_31.pdf	
Supplement to Recommendation 8.2			
1. Company discloses the trading of the corporation's shares by directors, officers (or persons performing similar functions) and controlling shareholders. This includes the disclosure of the company's purchase of its shares from the market (e.g. share buy-back program).	Compliant	Please refer to the link below for examples: 1. SEC form 23A: https://edge.pse.com.ph/openDiscViewer.do?edge_no=7254e398e0a92bd7ec6e1601ccee8f59 2. SEC form 23B:	

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=96db63b9d358b329ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=83947183bfdbc9efec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=606fc0282525c6e4ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=6ed00845d39af20dec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=69090c66004ac4a5ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=fb70bd2f86cdea8cec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=5a0ed6fbe3efea91ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=d01f74acdc1c0b58ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=c73ab0b629d91591ec6e1601ccee8f59 3. List of Public Ownership	

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=edfb4b8a6c480eb064d70b69f0a3140b https://edge.pse.com.ph/openDiscViewer.do?edge_no=fd523090ca1ebfebec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=3acde46ac03fee6dec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=0f459096ff9aa85aec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=b470885489d8bdb9ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=857a030e8a9d94c8ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=dc97280750125828ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=51cf426d0b3a77feec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=4a2c5e34183a425dec6e1601ccee8f59	

		4. Top 100 shareholders https://edge.pse.com.ph/openDiscViewer.do?edge_no=8e342c1e6ed3647c64d70b69f0a3140b https://edge.pse.com.ph/openDiscViewer.do?edge_no=b18e42cc6bbe0cddec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=142a99f371661476ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=72573279f2b59aa6ec6e1601ccee8f59 5. Share Buyback https://edge.pse.com.ph/openDiscViewer.do?edge_no=f0705438b16d70c9ec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=2da282f72c7ee0baec6e1601ccee8f59 https://edge.pse.com.ph/openDiscViewer.do?edge_no=5cc1a9d01067bc96ec6e1601ccee8f59	
Recommendation 8.3			
1. Board fully discloses all relevant and material information on individual board members to evaluate their experience and qualifications,	Compliant	Please refer to below links: *Definitive Information Statement* (Item 5, pages 6-10):	

and assess any potential conflicts of interest that might affect their judgment.		https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59 *Company Website* https://digiplus.com.ph/about-us/#people-of-digiplus	
2. Board fully discloses all relevant and material information on key executives to evaluate their experience and qualifications, and assess any potential conflicts of interest that might affect their judgment.	Compliant	Please refer to below links: *Company Website* https://digiplus.com.ph/about-us/#people-of-digiplus *Definitive Information Statement* (Item 5, pages 6-10): https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
Recommendation 8.4			
1. Company provides a clear disclosure of its policies and procedure for setting Board remuneration, including the level and mix of the same.	Compliant	Please see below Policy on Remuneration of Directors: https://digiplus.com.ph/app/uploads/2026/01/Policy-on-Remuneration-of-Directors-Final.pdf	
2. Company provides a clear disclosure of its policies and procedure for setting executive remuneration, including the level and mix of the same.	Compliant	Please see attached ESOP Rules providing performance-based remuneration of executive directors and senior executives. Please see page 80 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	

3. Company discloses the remuneration on an individual basis, including termination and retirement provisions.	Compliant	The Company pays non-executive and independent directors fixed per diem. See page Item 10 (a) Executive Compensation of the Annual Report: https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b See page 41 of the Company's CY 2025 Integrated Report for the number of board and committee meetings held in CY 2025: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
Recommendation 8.5			
1. Company discloses its policies governing Related Party Transactions (RPTs) and other unusual or infrequently occurring transactions in their Manual on Corporate Governance.	Compliant	Please refer to Section 8.5 of MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Please refer to below link for the revised Material RPT Policy of the Company: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf	
2. Company discloses material or significant RPTs reviewed and approved during the year.	Compliant	Please refer to the following links: 1. Form 17-A Annual Report https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b 2. Audited Financial Statements:	

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
Supplement to Recommendation 8.5			
1. Company requires directors to disclose their interests in transactions or any other conflict of interests.	Compliant	Section 8.3 of MCG: "The Board should fully disclose all relevant and material information on individual board members and key executives to evaluate their experience and qualifications, and assess any potential conflicts of interest that might affect their judgment." https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Please see below link to the Company's revised RPT Policy: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Revised-RPT-Policy-051421.pdf Please refer to the RPT Disclosure Form attached.	
Optional: Recommendation 8.5			
1. Company discloses that RPTs are conducted in such a way to ensure that they are fair and at arms' length.	Compliant	The Company discloses its RPT in its Annual Report. https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
Recommendation 8.6			
1. Company makes a full, fair, accurate and timely disclosure to the public of every material fact or event that occur, particularly	Compliant	Please refer to below link to PSE EDGE on ALL of the Company's disclosures,	

on the acquisition or disposal of significant assets, which could adversely affect the viability or the interest of its shareholders and other stakeholders.		including Material Transactions Disclosures: https://edge.pse.com.ph/companyDisclosures/form.do?cmpy_id=96	
2. Board appoints an independent party to evaluate the fairness of the transaction price on the acquisition or disposal of assets.	Not applicable	There was no acquisition or disposal of significant assets made by the Company in 2025.	
Supplement to Recommendation 8.6			
1. Company discloses the existence, justification and details on shareholder agreements, voting trust agreements, confidentiality agreements, and such other agreements that may impact on the control, ownership, and strategic direction of the company.	Not applicable	The Company does not have any shareholder agreements, voting trust agreements, confidentiality agreements, and such other agreements that may significantly impact on the control, ownership and strategic direction of the company.	
Recommendation 8.7			
1. Company's corporate governance policies, programs and procedures are contained in its Manual on Corporate Governance (MCG).	Compliant	Please refer to the below link to the company's website where the Manual on Corporate Governance is posted: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf https://digiplus.com.ph/corporate-governance/#corp-gov-manual	
2. Company's MCG is submitted to the SEC and PSE.	Compliant		
3. Company's MCG is posted on its company website.	Compliant		
Supplement to Recommendation 8.7			
1. Company submits to the SEC and PSE an updated MCG to disclose any changes in its corporate governance practices.	Compliant	Please refer to the below link to the New Manual on Corporate Governance: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	

Optional: Principle 8			
1. Does the company's Annual Report disclose the following information:	Compliant	This information is disclosed in the Company's CY 2025 Annual Report: a. Message of the Chairman b. Company's core business c. AFS and Financial Highlights d. Sustainability and ESG highlights e. Business conduct and ethics f. Biographical details of all directors g. Board meeting and committee attendance of directors h. Dividend Policy i. Total remuneration of all directors Please see below link to Company's CY 2025 Annual Report, which includes the Integrated Report: https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
a. Corporate Objectives	Compliant		
b. Financial performance indicators	Compliant		
c. Non-financial performance indicators	Compliant		
d. Dividend Policy	Compliant		
e. Biographical details (at least age, academic qualifications, date of first appointment, relevant experience, and other directorships in listed companies) of all directors	Compliant		
f. Attendance details of each director in all directors meetings held during the year	Compliant		
g. Total remuneration of each member of the board of directors	Compliant		
2. The Annual Report contains a statement confirming the company's full compliance with the Code of Corporate Governance and where there is non-compliance, identifies and explains reason for each such issue.	Compliant	Please see below link to Company's CY 2025 Annual Report (page 212): https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
3. The Annual Report/Annual CG Report discloses that the board of directors conducted a review of the company's material controls (including operational, financial and compliance controls) and risk management systems.	Compliant	Please see below link to Company's CY 2025 Annual Report (pages 170): https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	

4. The Annual Report/Annual CG Report contains a statement from the board of directors or Audit Committee commenting on the adequacy of the company's internal controls/risk management systems.	Compliant	Please see attached Attestation for CY 2025 on the adequacy of internal control and risk management system. Please also see Attestation attached as Annex in CY 2024 Annual CG Report: https://edge.pse.com.ph/openDiscViewer.do?edge_no=608313eed6cbc615ec6e1601ccee8f59	
5. The company discloses in the Annual Report the key risks to which the company is materially exposed to (i.e. financial, operational including IT, environmental, social, economic).	Compliant	Please see below link to Company's CY 2025 Annual Report (pages 19-21): https://edge.pse.com.ph/openDiscViewer.do?edge_no=4ef8073c50cfde5064d70b69f0a3140b	
Principle 9: The company should establish standards for the appropriate selection of an external auditor, and exercise effective oversight of the same to strengthen the external auditor's independence and enhance audit quality.			
Recommendation 9.1			
1. Audit Committee has a robust process for approving and recommending the appointment, reappointment, removal, and fees of the external auditors.	Compliant	Please see below pertinent portion of the 2025 Definitive Information Statement: https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59 "Item 7. Independent Public Accountants xxx In compliance with SRC Rule 68 as Amended, Paragraph 3(b)(ix), the handling audit partner is rotated every	

		five (5) years and in case there will be a re-engagement of the same signing partner, a two-year cooling off period shall be observed. Mr. Pocholo Domondon was the assigned partner-in-charge since CY 2022. As of December 31, 2024, he only acted as lead audit partner for three (3) years. Isla Lipana & Co. is subject to reappointment as the Company's external auditor for FY 2025, subject to the endorsement of the Audit Committee and approval of the Board of Directors. The appointment of Isla Lipana & Co. will be presented for confirmation of stockholders at the scheduled Annual Stockholders' Meeting. Representatives of the Independent Public Accountant for the current year (PwC Philippines) are expected to be present at the Annual Stockholders' Meeting. They will have the opportunity to make a statement if they desire to do so and are expected to be available to respond to appropriate questions. The Chairman of the Audit Committee is Mr. Ramon D. Dizon and the members are Atty. Timoteo B. Aquino and Atty. Jose Raulito E. Paras." The Audit Committee Charter also espouses for the Audit Committee to have a robust process of approving, recommending approval,	

		appointment, reappointment, and renewal of the external auditor's services as ratified by the shareholders. Please see link below: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf The Audit Committee evaluates the external auditor's prior year performance before its approval to recommend to reappoint the auditor for ensuing year.	
2. The appointment, reappointment, removal, and fees of the external auditor is recommended by the Audit Committee, approved by the Board and ratified by the shareholders.	Compliant	All of the shareholders present during the ASM, and representing 68.03% percent of the total outstanding common stock of the Company, ratified the appointment of the external auditor. Please see below link for the minutes of the 2025 ASM: https://digiplus.com.ph/app/uploads/2025/07/DigiPlus-Interactive-Corp_ASM-7.25.2025.pdf The Audit Committee Charter also espouses for the Audit Committee to have a robust process of approving, recommending approval, appointment, reappointment, and renewal of the external auditor's services as ratified by the shareholders. Please see link below:	

		https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
3. For removal of the external auditor, the reasons for removal or change are disclosed to the regulators and the public through the company website and required disclosures.	Compliant	There was no change in the external auditor for FY 2025.	
Supplement to Recommendation 9.1			
1. Company has a policy of rotating the lead audit partner every five years.	Compliant	The lead audit partner, Mr. Pocholo Domondon, of Isla Lipana & Co. was the assigned partner-in-charge only from CY 2022. As of December 31, 2025, he only acted as lead audit partner for four (4) years. In compliance with SRC Rule 68 as Amended, Paragraph 3(b)(ix), the handling audit partner is rotated every five (5) years and in case there will be a re-engagement of the same signing partner, a two-year cooling off period shall be observed. The Audit Committee Charter also espouses for the Audit Committee to have a robust process of approving, recommending approval, appointment, reappointment, and renewal of the external auditor's services as ratified by the shareholders. Please see link below: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59 *(Item 7, page 16)* CY 2025 is the fourth year that PwC Philippines/Isla Lipana & Co. serves as external auditor for the Company.	
Recommendation 9.2			
1. Audit Committee Charter includes the Audit Committee's responsibility on: i. assessing the integrity and independence of external auditors; ii. exercising effective oversight to review and monitor the external auditor's independence and objectivity; and iii. exercising effective oversight to review and monitor the effectiveness of the audit process, taking into consideration relevant Philippine professional and regulatory requirements.	Compliant	Please refer to below link to the Company's Audit Committee Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
2. Audit Committee Charter contains the Committee's responsibility on reviewing and monitoring the external auditor's suitability and effectiveness on an annual basis.	Compliant	Please refer to below link to the Company's Audit Committee Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
Supplement to Recommendations 9.2			
1. Audit Committee ensures that the external auditor is credible, competent and has the ability to understand complex related party transactions, its counterparties, and valuations of such transactions.	Compliant	Please refer to below link to the Company's Audit Committee Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	

2. Audit Committee ensures that the external auditor has adequate quality control procedures.	Compliant	Please refer to below link to the Company's Audit Committee Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
Recommendation 9.3			
1. Company discloses the nature of non-audit services performed by its external auditor in the Annual Report to deal with the potential conflict of interest.	Not applicable	Currently, the Company's external auditor has no non-audit services performed for the Company. Otherwise, the Company shall disclose the nature of non-audit services in the Annual Report.	
2. Audit Committee stays alert for any potential conflict of interest situations, given the guidelines or policies on non-audit services, which could be viewed as impairing the external auditor's objectivity.	Not applicable	There were no non-audit functions given to the external auditor for FY2025. Please refer to the following links: Material RPT Policy: https://digiplus.com.ph/wp-content/uploads/2021/05/LRWC-Revised-RPT-Policy-051421.pdf Audit Committee Charter: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
Supplement to Recommendation 9.3			
1. Fees paid for non-audit services do not outweigh the fees paid for audit services.	Not applicable	Currently, the Company's external auditor has no non-audit services performed for the Company.	

Additional Recommendation to Principle 9			
1. Company's external auditor is duly accredited by the SEC under Group A category.	Compliant	The Company's current external auditor is Isla Lipana & Co. (PWC Philippines). Mr. Pocholo C. Domondon is the handling partner assigned to the Company. Isla Lipana & Co. is accredited by the SEC under Group A category. SEC Accreditation Number (Individual): 0142-SEC, Category A, valid to audit from 2021 to 2025.	
2. Company's external auditor agreed to be subjected to the SEC Oversight Assurance Review (SOAR) Inspection Program conducted by the SEC's Office of the General Accountant (OGA).	Compliant	Company's external auditor, Isla Lipana & Co., was subjected to the SEC Oversight Assurance Review (SOAR) Inspection Program last October 3-14, 2022. The SOAR is conducted every three years. The names of the members of the engagement team were provided to the SEC during the SOAR inspection.	
Principle 10: The company should ensure that the material and reportable non-financial and sustainability issues are disclosed.			
Recommendation 10.1			
1. Board has a clear and focused policy on the disclosure of non-financial information, with emphasis on the management of economic, environmental, social and governance (EESG) issues of its business, which underpin sustainability.	Compliant	Please see below link to the Company's FY 2025 Sustainability Report: https://digiplus.com.ph/sustainability/#sustainability-report	
2. Company adopts a globally recognized standard/framework in reporting sustainability and non-financial issues.	Compliant		

Principle 11: The company should maintain a comprehensive and cost-efficient communication channel for disseminating relevant information. This channel is crucial for informed decision-making by investors, stakeholders and other interested users.			
Recommendation 11.1			
1. Company has media and analysts' briefings as channels of communication to ensure the timely and accurate dissemination of public, material and relevant information to its shareholders and other investors.	Compliant	The Company conducted an analysts'/investors' briefing 14 November 2025 in coordination with the Philippine Stock Exchange. Inc's PSE - STAR (Strengthening Access and Reach) Investor Day where the Company discussed updates on the company direction and financial and operating performance. Please see below Notice of Analysts'/Investors' Briefing *via* PSE Edge: https://edge.pse.com.ph/openDiscViewer.do?edge_no=943af9de80316c73ec6e1601ccee8f59 Please see below PSE Star Link Page: https://www.pse.com.ph/pse-star-investor-day-2025-wraps-up-with-q3-briefing/	
Supplemental to Principle 11			
1. Company has a website disclosing up-to-date information on the following:	Compliant	Please see below corporate website of the Company: https://digiplus.com.ph/	
a. Financial statements/reports (latest quarterly)	Compliant	Please refer to the below link to the Company's website: *Latest Quarterly Report: 3rd Quarter of FY 2025*	

		https://digiplus.com.ph/app/uploads/2025/11/17Q_Quarterly-Report-Q3-2025.pdf	
b. Materials provided in briefings to analysts and media	Compliant	The materials were presented to the investors on the day of briefing. Please see below Notice of Analysts'/Investors' Briefing *via* PSE Edge: https://edge.pse.com.ph/openDiscViewer.do?edge_no=943af9de80316c73ec6e1601ccee8f59 Please see below PSE Star Link Page: https://www.pse.com.ph/pse-star-investor-day-2025-wraps-up-with-q3-briefing/	
c. Downloadable annual report	Compliant	Please refer to the below link: https://digiplus.com.ph/app/uploads/2026/04/17A-Annual-Report-2025.pdf	
d. Notice of ASM and/or SSM	Compliant	Please refer to the below link: https://digiplus.com.ph/asm2025/	
e. Minutes of ASM and/or SSM	Compliant	Please refer to the below link: https://digiplus.com.ph/app/uploads/2025/07/DigiPlus-Interactive-Corp_ASM-7.25.2025.pdf	
f. Company's Articles of Incorporation and By-Laws	Compliant	Please refer to below link to the Company's website: https://digiplus.com.ph/corporate-governance/#disclosures	

		Articles of Incorporation - https://digiplus.com.ph/app/uploads/2024/03/AAOI_DigiplusInteractiveCorp.09122023_redacted2.pdf By Laws - https://digiplus.com.ph/app/uploads/2025/11/DigiPlus-Interactive-Corp_Amended-Bylaws.pdf	
2. Company complies with SEC-prescribed website template.	Compliant	Company's website link: https://digiplus.com.ph/	
Internal Control System and Risk Management Framework			
Principle 12: To ensure the integrity, transparency and proper governance in the conduct of its affairs, the company should have a strong and effective internal control system and enterprise risk management framework.			
Recommendation 12.1			
1. Company has an adequate and effective internal control system in the conduct of its business.	Compliant	Please refer to Section 12 of the MCG. https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The Company's internal audit department provides an independent assurance and consulting services. It reviews the effectiveness of the governance and control processes, helps to promote the right values and ethics as well as communicates risk and control information, among others. The Company's internal control system is reviewed periodically. Please see below link to the Audit Committee Charter:	

		https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf	
2. Company has an adequate and effective enterprise risk management framework in the conduct of its business.	Compliant	Please refer to below link for Digiplus Interactive Corp.'s Enterprise Risk Management as posted in the company website: https://digiplus.com.ph/app/uploads/2024/08/Board-Risk-Oversight-Committee-BROC-Regulations-DigiPlus-Revised-v2-Final.pdf Please also refer to Section 12.5 of the MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The Enterprise Risk Management framework is reviewed annually. Please refer to below link for the Company's Internal Audit Charter: https://digiplus.com.ph/app/uploads/2026/04/Internal-Audit-Charter.pdf	
Supplement to Recommendations 12.1			
1. Company has a formal comprehensive enterprise-wide compliance program covering compliance with laws and relevant regulations that is annually reviewed. The program includes appropriate training and awareness initiatives to facilitate understanding, acceptance and compliance with the said issuances.	Compliant	Please refer to the link below to the Company's MCG, Section 12 for the Internal Control System and Risk Management Framework: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	

Optional: Recommendation 12.1			
1. Company has a governance process on IT issues including disruption, cyber security, and disaster recovery, to ensure that all key risks are identified, managed and reported to the board.	Compliant	The Company implemented an Information Security Management System (ISMS) aligned with ISO 27001:2022. Please see page 57 of the Company's Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
Recommendation 12.2			
1. Company has in place an independent internal audit function that provides an independent and objective assurance, and consulting services designed to add value and improve the company's operations.	Compliant	The Company has in-house internal audit officer and personnel.	
Recommendation 12.3			
1. Company has a qualified Chief Audit Executive (CAE) appointed by the Board.	Compliant	The Company's internal audit function is supervised by Atty. Rosalyn D. Batay, Internal Audit Head. The main responsibilities of the Company's Chief Audit Executive (CAE)/Head of Internal Audit is contained in Section 12.3 of MCG. Please see link below: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. CAE oversees and is responsible for the internal audit activity of the organization, including that portion that is outsourced to a third party service provider.	Compliant	Section 12.3 of MCG, see below link: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	

		Currently, there is no outsourced internal audit activity.	
3. In case of a fully outsourced internal audit activity, a qualified independent executive or senior management personnel is assigned the responsibility for managing the fully outsourced internal audit activity.	Not applicable	Currently, there is no outsourced internal audit activity.	
Recommendation 12.4			
1. Company has a separate risk management function to identify, assess and monitor key risk exposures.	Compliant	Please refer to Sections 12.4 to 12.5 of the MCG. https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf The Board annually reviews the Company's risk management and functions as part of its annual review of financial statements. Please see below link to the Company's Enterprise Risk Management Framework: https://digiplus.com.ph/app/uploads/2024/08/Board-Risk-Oversight-Committee-BROC-Regulations-DigiPlus-Revised-v2-Final.pdf See below Charter of Board Risk Oversight Committee https://digiplus.com.ph/app/uploads/2024/02/Board-Risk-Oversight-Committee-Charter-2023.pdf	

Supplement to Recommendation 12.4			
1. Company seeks external technical support in risk management when such competence is not available internally.	Compliant	In CY 2025, the Company engaged Maximum Ideas Business Solutions Inc., an external service provider, to design and develop the Company's Enterprise Risk Management System (ERMS) which will enable the Company to efficiently identify, assess, and mitigate risks. The ERMS aims to create a structured and user-friendly system that enhances operational effectiveness and decision-making.	
Recommendation 12.5			
1. In managing the company's Risk Management System, the company has a Chief Risk Officer (CRO), who is the ultimate champion of Enterprise Risk Management (ERM).	Compliant	The Company's Acting Chief Risk Officer (CRO) is Mr. Aldwin Sagedao for CY 2025. Mr. Sagedao was appointed as the Acting Chief Risk Officer in the Organizational Board of Director's Meeting held on 25 July 2025: https://edge.pse.com.ph/openDiscViewer.do?edge_no=ba38cb62e1c3de73ec6e1601ccee8f59 His responsibilities are mentioned in Section 12.5 of the MCG. Please refer to the link below: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. CRO has adequate authority, stature, resources and support to fulfill his/her responsibilities.	Compliant	Mr. Sagedao has adequate authority, stature, resources, and support to fulfill his responsibilities. Please see below for his profile:	

		https://digiplus.com.ph/corporate-governance/#board-of-directors	
Additional Recommendation to Principle 12			
1. Company's Chief Executive Officer and Chief Audit Executive attest in writing, at least annually, that a sound internal audit, control and compliance system is in place and working effectively.	Compliant	Please refer to attached Attestation by the Chief Executive Officer, Head of the Internal Audit Department, and Compliance Officer. Please see link to the Attestation for CY 2024 filed last year: https://edge.pse.com.ph/openDiscViewer.do?edge_no=608313eed6cbc615ec6e1601ccee8f59	
Cultivating a Synergic Relationship with Shareholders			
Principle 13: The company should treat all shareholders fairly and equitably, and also recognize, protect and facilitate the exercise of their rights.			
Recommendation 13.1			
1. Board ensures that basic shareholder rights are disclosed in the Manual on Corporate Governance.	Compliant	Please refer to below link to the Company's Manual on Corporate Governance where shareholders' rights are disclosed (see Section 13): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. Board ensures that basic shareholder rights are disclosed on the company's website.	Compliant	Section 13 of the MCG, posted in the Company's Website, discusses Shareholder Rights. Please see link below: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Supplement to Recommendation 13.1			
1. Company's common share has one vote for one share.	Compliant	Each share has one vote.	

		Please refer to Item 4(a) of the Definitive Information Statement, through this link: https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
2. Board ensures that all shareholders of the same class are treated equally with respect to voting rights, subscription rights and transfer rights.	Compliant	Please refer to the link below for the Company's MCG regarding Respecting Rights of Stakeholders and effective redress for violation of Stakeholder's Right (Section 14): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
3. Board has an effective, secure, and efficient voting system.	Compliant	Please refer to the link below for the Company's MCG regarding Respecting Rights of Stakeholders and effective redress for violation of Stakeholder's Right (Section 14): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
4. Board has an effective shareholder voting mechanism such as supermajority or "majority of minority" requirements to protect minority shareholders against actions of controlling shareholders.	Compliant	Please refer to the link below for the Company's MCG regarding Respecting Rights of Stakeholders and effective redress for violation of Stakeholder's Right (Section 14): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
5. Board allows shareholders to call a special shareholders' meeting and submit a	Compliant	Please refer to below link to the Company's Manual on Corporate	

proposal for consideration or agenda item at the AGM or special meeting.		Governance where shareholders' rights are disclosed (see Section 13): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
6. Board clearly articulates and enforces policies with respect to treatment of minority shareholders.	Compliant	Please refer to below link to the Company's Manual on Corporate Governance where shareholders' rights are disclosed (see Section 13): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
7. Company has a transparent and specific dividend policy.	Compliant	Please see attached Dividend Policy: See Company website: https://digiplus.com.ph/app/uploads/2025/03/Dividend-Policy.pdf Please see attached disclosure: https://edge.pse.com.ph/openDiscViewer.do?edge_no=17cc6225e4f80a149e4dc6f6c9b65995	
Optional: Recommendation 13.1			
1. Company appoints an independent party to count and/or validate the votes at the Annual Shareholders' Meeting.	Compliant	The tabulation of votes by the stockholders are counted and validated by the Company's Stock Transfer Agent, i.e., Stock Transfer Services Inc. STSI is a duly registered stock agent with Securities and Exchange Commission and The Philippine Stock Exchange, Inc.	

Recommendation 13.2			
1. Board encourages active shareholder participation by sending the Notice of Annual and Special Shareholders' Meeting with sufficient and relevant information at least 28 days before the meeting.	Compliant	The notice and agenda of the 2025 Annual Stockholders' Meeting were sent out 78 days before the meeting (Notice was posted in PSE EDGE on 8 May 2025; ASM was held on 25 July 2025) https://edge.pse.com.ph/openDiscViewer.do?edge_no=2413a75005cbd17bec6e1601ccee8f59	
Supplemental to Recommendation 13.2			
1. Company's Notice of Annual Stockholders' Meeting contains the following information:	Compliant	Please refer to below link to the company's notice of Annual Shareholders' Meeting: https://edge.pse.com.ph/openDiscViewer.do?edge_no=2413a75005cbd17bec6e1601ccee8f59 https://digiplus.com.ph/asm2025/	
a. The profiles of directors (i.e., age, academic qualifications, date of first appointment, experience, and directorships in other listed companies)	Compliant	Please refer to the link of the Company's Definitive Information Statement (pages 6-9): https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
b. Auditors seeking appointment/re-appointment	Compliant	Please refer to the link of the Company's Definitive Information Statement (page 16): https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
c. Proxy documents	Compliant	Information about proxy documents is in the Company's Definitive	

		Information Statement (page 1 and 24-26): https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59 However, management does not ask for proxy.	
Optional: Recommendation 13.2			
1. Company provides rationale for the agenda items for the annual stockholders meeting	Compliant	The Company provides rationale for each agenda of the shareholders' meeting. Please see attached Notice of ASM for CY 2025 Annual Stockholders' Meeting: https://edge.pse.com.ph/openDiscViewer.do?edge_no=2413a75005cbd17bec6e1601ccee8f59	
Recommendation 13.3			
1. Board encourages active shareholder participation by making the result of the votes taken during the most recent Annual or Special Shareholders' Meeting publicly available the next working day.	Compliant	The results of the votes taken during the most recent Annual Stockholders' Meeting are publicly available the next working day through uploading the same in the company's website. Please refer to the latest minutes of the Company's ASM/SSM in the link below: https://digiplus.com.ph/app/uploads/2025/07/DigiPlus-Interactive-Corp_ASM-7.25.2025.pdf Please refer to the result of the votes taken in the Company's 2025 ASM/SSM which was made available in the next working day in the link below:	

		https://edge.pse.com.ph/openDiscViewer.do?edge_no=143bc25306e1eed3ec6e1601ccee8f59	
2. Minutes of the Annual and Special Shareholders' Meetings were available on the company website within five business days from the end of the meeting.	Compliant	Minutes of the Annual and Special Shareholders' Meetings were available on the Company's website within five business days from the end of the meeting. Please refer to the links below to the Company's website: https://digiplus.com.ph/app/uploads/2025/07/DigiPlus-Interactive-Corp_ASM-7.25.2025.pdf	
Supplement to Recommendation 13.3			
1. Board ensures the attendance of the external auditor and other relevant individuals to answer shareholders questions during the ASM and SSM.	Compliant	The external auditor, directors, and all relevant officers were present in the 2025 ASM held on 25 July 2025.	
Recommendation 13.4			
1. Board makes available, at the option of a shareholder, an alternative dispute mechanism to resolve intra-corporate disputes in an amicable and effective manner.	Compliant	Section 13.4 of MCG: "The Board should make available, at the option of a shareholder, an alternative dispute mechanism to resolve intra-corporate disputes in an amicable and effective manner. This should be included in the company's Manual on Corporate Governance. It is important for the shareholders to be well-informed of the company's processes and procedures when seeking to redress the violation of their rights. Putting in place proper	

		safeguards ensures suitable remedies for the infringement of shareholders' rights and prevents excessive litigation. The company may also consider adopting in its Manual on Corporate Governance established Alternative Dispute Resolution (ADR) procedures." Please refer to below link: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. The alternative dispute mechanism is included in the company's Manual on Corporate Governance.	Compliant	Please refer to the link of the Company's MCG, for the alternative dispute mechanism (Section 13.4): https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Recommendation 13.5			
1. Board establishes an Investor Relations Office (IRO) to ensure constant engagement with its shareholders.	Compliant	Disclose the contact details of the officer/office responsible for investor relations, such as: 1. Name of the person - Ms. Celeste M. Jovenir 2. Telephone number - (632) 8637.5291-93 3. Fax number - (632) 8635-0993 4. E-mail address - celeste.jovenir@digiplus.com.ph	
2. IRO is present at every shareholder's meeting.	Compliant	IRO was present during the Corporation's Annual Stockholders Meetings.	

		Please see below Minutes of ASM showing attendance of the Head of IRO: https://digiplus.com.ph/app/uploads/2025/07/DigiPlus-Interactive-Corp_ASM-7.25.2025.pdf	
Supplemental Recommendations to Principle 13			
1. Board avoids anti-takeover measures or similar devices that may entrench ineffective management or the existing controlling shareholder group	Compliant	There is no anti-takeover measures or similar devices applicable to the Company.	
2. Company has at least thirty percent (30%) public float to increase liquidity in the market.	Compliant	As of 31 December 2025, the Company's public float 44.32%	
Optional: Principle 13			
1. Company has policies and practices to encourage shareholders to engage with the company beyond the Annual Stockholders' Meeting	Compliant	Please see Section 13 of the Company's Manual on Corporate Governance: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
2. Company practices secure electronic voting in absentia at the Annual Shareholders' Meeting.	Compliant	The Company implements electronic voting *in absentia* in the CY 2025 Annual Stockholders' Meeting. Please see Item 19 of the Company's *Definitive Information Statement* https://edge.pse.com.ph/openDiscViewer.do?edge_no=102cee191bb05a5aec6e1601ccee8f59	
Duties to Stakeholders			
Principle 14: The rights of stakeholders established by law, by contractual relations and through voluntary commitments must be respected. Where stakeholders' rights and/or interests are at stake, stakeholders should have the opportunity to obtain prompt effective redress for the violation of their rights.			

Recommendation 14.1			
1. Board identifies the company's various stakeholders and promotes cooperation between them and the company in creating wealth, growth and sustainability.	Compliant	Please see below Company's Sustainability Report which discloses synergy of different stakeholders involved in the Company: https://digiplus.com.ph/sustainability/#sustainability-report	
Recommendation 14.2			
1. Board establishes clear policies and programs to provide a mechanism on the fair treatment and protection of stakeholders.	Compliant	Section 13.1 of MCG, provides for the Shareholders' right related to the following, among others: 1. Pre-emptive rights; 2. Dividend policies; 3. Right to propose the holding of meetings and to include agenda items ahead of the scheduled Annual and Special Shareholders' Meeting; 4. Right to nominate candidates to the Board of Directors; 5. Nomination process; and 6. Voting procedures that would govern the Annual and Special Shareholders' Meeting. See link below for the Company's MCG: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf See Dividend Policy: https://digiplus.com.ph/app/uploads/2024/03/DigiPlus-SEC17C-	

		ApprovalofDividendPolicyQ22023Report_081123.pdf	
Recommendation 14.3			
1. Board adopts a transparent framework and process that allow stakeholders to communicate with the company and to obtain redress for the violation of their rights.	Compliant	Stakeholders may contact the following to voice their concerns and/or complaints for possible violation of their rights: Office of the Compliance Officer – Atty. Kristine Margaret Delos Reyes +632-86375291 to 93 loc 1160 Office of the Head of Investor Relations – Ms. Celeste Jovenir +632-86375291 to 93 investorrelations@digiplus.com.ph Please refer to below link for the Company's Whistleblowing Policy, practices and procedures: https://digiplus.com.ph/app/uploads/2024/02/IAD-PP-2024-002-DigiPlus-Whistleblowing-Policy-and-Procedures-r.pdf Whistleblowers may report to the following channels: Email: whistleblow@digiplus.com.ph Phone: +63-9171605068 Via mail to: Head of Internal Audit Department 22nd Floor, EcoTower Bldg., 32nd Street Corner 9th Avenue, BGC, Taguig City, 1635	

Supplement to Recommendation 14.3			
1. Company establishes an alternative dispute resolution system so that conflicts and differences with key stakeholders is settled in a fair and expeditious manner.	Compliant	Section 13.4 of MCG: "The Board should make available, at the option of a shareholder, an alternative dispute mechanism to resolve intra-corporate disputes in an amicable and effective manner. This should be included in the company's Manual on Corporate Governance. It is important for the shareholders to be well-informed of the company's processes and procedures when seeking to redress the violation of their rights. Putting in place proper safeguards ensures suitable remedies for the infringement of shareholders' rights and prevents excessive litigation. The company may also consider adopting in its Manual on Corporate Governance established Alternative Dispute Resolution (ADR) procedures." Please see below link: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Additional Recommendations to Principle 14			
1. Company does not seek any exemption from the application of a law, rule or regulation especially when it refers to a corporate governance issue. If an exemption was sought, the company discloses the reason for such action, as well as presents the specific steps being taken to finally	Compliant	The Company has not requested any exemption from the application of a law, rule or regulation especially when it refers to a corporate governance issue.	

comply with the applicable law, rule or regulation.			
2. Company respects intellectual property rights.	Compliant	The Company applies and registers all of its trademarks with the Intellectual Property Office.	
Optional: Principle 14			
1. Company discloses its policies and practices that address customers' welfare	Compliant	Please see page 60-65 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
2. Company discloses its policies and practices that address supplier/contractor selection procedures	Compliant	Please see page 86 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
Principle 15: A mechanism for employee participation should be developed to create a symbiotic environment, realize the company's goals and participate in its corporate governance processes.			
Recommendation 15.1			
1. Board establishes policies, programs and procedures that encourage employees to actively participate in the realization of the company's goals and in its governance.	Compliant	The Company continuously develops programs for the employees to actively participate in the realization of the Company's goals and in its governance. Please see Section 15 of the MCG on Encouraging Employees' Participation. See below link:	

		https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf	
Supplement to Recommendation 15.1			
1. Company has a reward/compensation policy that accounts for the performance of the company beyond short-term financial measures.	Compliant	The Company has approved its Employee Stock Option Plan (ESOP). The Board of Directors approved the ESOP on 31 January 2023, and the stockholders ratified the same on 27 March 2023. The ESOP was ratified by stockholders for the second time on 26 July 2024. Please see attached ESOP Plan Rules. The Company has a policy on granting quarterly and annual performance bonus, and annual salary increases that accounts and rewards employees based on their performance rating for a year.	
2. Company has policies and practices on health, safety and welfare of its employees.	Compliant	Please refer to the following links related to the Occupational Safety and Health Policies and Programs of the Company: https://digiplus.com.ph/app/uploads/2024/02/Alcohol-Free-Workplace-Policy.pdf https://digiplus.com.ph/app/uploads/2024/02/Drug-Free-Workplace-Policy.pdf https://digiplus.com.ph/app/uploads/2024/02/Hepatitis-B-Policy.pdf	

		https://digiplus.com.ph/app/uploads/2024/02/HIV-AIDS-AWARENESS-POLICY.pdf https://digiplus.com.ph/app/uploads/2024/02/Smoke-Free-Workplace-Policy.pdf https://digiplus.com.ph/app/uploads/2024/02/Workplace-Policy-and-Program-on-TB-Prevention-and-Control.pdf https://digiplus.com.ph/app/uploads/2025/03/D-REACT-Charter.pdf https://digiplus.com.ph/app/uploads/2025/03/OSH-Policy.pdf https://digiplus.com.ph/app/uploads/2025/03/First-Aid-Policy.pdf https://digiplus.com.ph/app/uploads/2025/03/Hazard-Identification-Risk-Assessment-and-Control-HIRAC-Inspection-Policy.pdf In addition, all newly-hired employees undergo an orientation from the head office regarding basic rules and regulations of the Company.	
3. Company has policies and practices on training and development of its employees.	Compliant	New employees of the Company undergo mandatory orientation program conducted by the Human Resource Department.	

		Training Programs, in-house or off-site, are conducted as the need arises based on the result of Training Needs Analysis. The Company is embarking on several programs for the benefit of its employees, including but not limited to, Personality Enhancement Programs, Leadership, and Management Training Programs for its junior managers and officers. See below Training Policy of the Company https://digiplus.com.ph/app/uploads/2025/03/Training-Policy.pdf Please also see page 68 and 78-83 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
Recommendation 15.2			
1. Board sets the tone and makes a stand against corrupt practices by adopting an anti-corruption policy and program in its Code of Conduct.	Compliant	Please see Section 15.2 of the MCG. Please see link to the Company's Code of Business Conduct and Ethics: https://digiplus.com.ph/app/uploads/2024/02/LRWC-Code-of-Business-Conduct-and-Ethics_v14-09-2020.pdf	
2. Board disseminates the policy and program to employees across the organization	Compliant	The MCG is posted in the Company's website.	

through trainings to embed them in the company's culture.		https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf In addition, newly-hired employees are given employment orientation regarding the basic rules and regulations of the Company as well as the general rules in the Bingo Parlors.	
Supplement to Recommendation 15.2			
1. Company has clear and stringent policies and procedures on curbing and penalizing employee involvement in offering, paying and receiving bribes.	Compliant	Please refer to the attached Code of Conduct which is currently being applied to the entire DigiPlus Group of Companies In terms of procedure, the Internal Audit Team conducts surprise audit of the Company's employees. Such audit report will be submitted to HR for issuance of Show Cause Memo. HR, Legal and Audit Teams shall then conduct an administrative hearing. If the subject employee is found guilty of malversation, HR will issue termination of services, including the filing of criminal and civil actions as may be appropriate, upon recommendation of the Personnel Committee. Please also see page 53 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	

Recommendation 15.3			
1. Board establishes a suitable framework for whistleblowing that allows employees to freely communicate their concerns about illegal or unethical practices, without fear of retaliation	Compliant	Please refer to below link to the Company's Whistle-blowing policy and procedure: https://digiplus.com.ph/corporate-governance/#board-of-committees https://digiplus.com.ph/app/uploads/2024/02/IAD-PP-2024-002-DigiPlus-Whistleblowing-Policy-and-Procedures-r.pdf The framework includes procedures to protect the employees from retaliation. Below are the contact details to report any illegal or unethical behavior: Email: whistleblow@digiplus.com.ph Phone: +63-9171605068 Via mail to: Head of Internal Audit Department 22nd Floor, EcoTower Bldg., 32nd Street Corner 9th Avenue, BGC, Taguig City, 1635	
2. Board establishes a suitable framework for whistleblowing that allows employees to have direct access to an independent member of the Board or a unit created to handle whistleblowing concerns.	Compliant	Please see below link to the Whistleblowing Policy of the Company posted on its website: https://digiplus.com.ph/app/uploads/2024/02/IAD-PP-2024-002-DigiPlus-Whistleblowing-Policy-and-Procedures-r.pdf	
3. Board supervises and ensures the enforcement of the whistleblowing framework.	Compliant	Under the Whistleblowing Company Policy: "The Company is committed to conduct its business in accordance	

		with the highest ethical business standards. As the Company undertakes to maintain a culture of good corporate governance by observing integrity in all their transactions, it expects that its directors, officers and employees perform their respective duties and responsibilities in a manner anchored to the tenets of truth, honesty, fairness, accountability and ethical behavior." Please see link below: https://digiplus.com.ph/app/uploads/2025/02/DigiPlus-Audit-Committee-Charter_2.26.2025.pdf Please see below Whistleblowing Policy of the Company: https://digiplus.com.ph/app/uploads/2024/02/IAD-PP-2024-002-DigiPlus-Whistleblowing-Policy-and-Procedures-r.pdf	
Principle 16: The company should be socially responsible in all its dealings with the communities where it operates. It should ensure that its interactions serve its environment and stakeholders in a positive and progressive manner that is fully supportive of its comprehensive and balanced development.			
Recommendation 16.1			
1. Company recognizes and places importance on the interdependence between business and society, and promotes a mutually beneficial relationship that allows the company to grow its business, while contributing to the advancement of the society where it operates.	Compliant	Section 16 of the MCG states: "The company should recognize and place an importance on the interdependence between business and society, and promote a mutually beneficial relationship that allows the company to grow its business, while	

		contributing to the advancement of the society where it operates." See below link: https://digiplus.com.ph/app/uploads/2024/02/LRWC-New-Manual-on-Corporate-Governance.pdf Please see below link to the Company's FY 2025 Integrated Report: https://digiplus.com.ph/sustainability/#sustainability-report	
Optional: Principle 16			
1. Company ensures that its value chain is environmentally friendly or is consistent with promoting sustainable development	Compliant	Please see page 26-31 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	
2. Company exerts effort to interact positively with the communities in which it operates	Compliant	Please see page 66-75 of the Company's CY 2025 Integrated Report: https://digiplus.com.ph/app/uploads/2026/04/DigiPlus-2025-Integrated-Report_01-April.pdf	

Pursuant to the requirement of the Securities and Exchange Commission, this Integrated Annual Corporate Governance Report is signed on behalf of the registrant by the undersigned, thereunto duly authorized, in the City of TAGUIG CITY on this ____ day of MAY 2 1 2026 2026.

SIGNATURES

EUSEBIO H. TANCO
Chairman of the Board

HU JIANGUO
Chief Executive Officer

TSUI KIN MING
President

TIMOTEO B. AQUINO
Independent Director

RAMON PANCRATIO D. DIZON
Independent Director

ARTHUR R. TAN
Independent Director

PAUL JOSEPH M. GARCIA
Independent Director

KRISTINE MARGARET R. DELOS REYES
Compliance Officer

CAROL V. PADILLA
Corporate Secretary

SUBSCRIBED AND SWORN to before me this ____ day of MAY 21 2026 2026, affiants exhibiting to me competent evidences of their identities, as follows:

NAME	GOVERNMENT ID	DATE OF ISSUE	PLACE OF ISSUE
EUSEBIO H. TANCO			
HU JIANGUO			
TSUI KIN MING			
TIMOTEO B. AQUINO			
RAMON D. DIZON			
ARTHUR R. TAN			
PAUL JOSEPH M. GARCIA			
KRISTINE MARGARET R. DE LOS REYES			
CAROL V. PADILLA			

NOTARY PUBLIC

ATTY. JENNYLYN [illegible] ANO-SABADO
Notary Public [illegible]
Until 31 December 2026
IBP O.R No. 571253 issued on Dec. 24, 2025
PTR No. 10766022 Jan. 3, 2026 at Makati City
Jan. 5, 2026 at Makati City
Appointment No.50 (2025-2026)
MCLE Compliance No. VIII-0035567
Valid until April 14, 2028
Unit 25, G/F Fiesta Market Market Ext.
BGC, Taguig City
Roll No. 71171

Doc. No. 112;
Page No. 24;
Book No. 22;
Series of 2026.

MAY 21 2026

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Annexes

A – Retirement Policy

B – RPT Disclosure Form

C - Evaluation Form for the assessment of the performance of Board of Directors and Board Committees

D - Attestation by the Chief Executive Officer, Compliance Officer, and Head of Internal Audit Department

E - ESOP Rules

F – ESOP B Approval

G – Company's Code of Conduct

H - Fraud Policy

I - Minutes reflecting directors asking for clarifications

J – Minutes showing board meeting dates for ensuing year, i.e., CY 2026

K – Email of Corporate Secretary showing materials are sent to the Board

L – Minutes showing board approval of the Company's salaries and compensation

Annex " A

<table>
<tr><td>Policy No.
HR -20</td><td colspan="2">Title of Manual
Policy Manual</td><td rowspan="3">LRWC
LEISURE & RESORTS WORLD CORPORATION</td></tr>
<tr><td>Date Prepared:
6 November 2020</td><td rowspan="2">Policy Name
EMPLOYEE RETIREMENT</td><td>Version No.
1</td></tr>
<tr><td>Effectivity Date:
On Release Date</td><td>Revision No.</td></tr>
</table>

Prepared by:	Reviewed by:		Approved by:
Maria Rocelle Mag-iba	Jacqueline Chan	Atty. Kristine Margaret Delos Reyes	Eng Hun Chuah

1. Policy Statement

In accordance to the Labor Code of the Philippines, LRWC shall grant provisions to regular employees upon retirement from service that is consistent with the Philippine Retirement Law (R.A. 7641).

2. Coverage

This policy applies to all regular employees of LRWC and its subsidiary companies.

3. Policy

3.1 Regular employees can avail the retirement benefit under the following conditions:

Eligibility	**Retirement Type**	
	Optional	**Mandatory**
Age	60	65
Minimum Years of Service	5 years	5 years
Retirement Benefit as monthly multiple	.5	.5

3.2 Optional Retirement can be availed by employees who wishes to retire provided that they have served the company for the prescribed period and have reached the prescribed age.

3.3 Mandatory Retirement shall be imposed to employees as required by law to leave their employment upon reaching the age of sixty-five (65) regardless of their willingness to do so. Further, their retirement benefit requires that they have served the company for at least five (5) years.

4. Procedure

The following procedures shall be complied with in availing the Optional Retirement:

4.1 A regular employee who wishes to avail the Optional Retirement (hereinafter, the "Applicant Retiree"), shall submit a duly signed letter of intent to his respective Department and/or Business Unit (BU) Head at least three (3) months ahead of the intended retirement date.

4.2 The Applicant Retiree's letter of intent shall be subject to his Department and/or BU Head's initial approval before the same is endorsed for the final approval by the President of LRWC.

4.3 In the event that the endorsement of the Department and/or BU Head is not obtained, the Applicant Retiree will not be entitled to avail the Optional Retirement.

4.4 Upon endorsement of the Department and/or BU Head of the Letter of Intent of the Applicant Retiree for approval of the President of LRWC, the latter shall have the absolute discretion to approve the same for processing of the Human Resources Department. No Applicant Retiree shall be entitled to avail the Optional Retirement without the signed approval from the President of LRWC.

4.5 Upon approval from the President of the LRWC, the Letter of Intent of the Applicant Retiree shall be forwarded to the Human Resources Department for processing in accordance with the guidelines below.

4.6 The effective date of retirement of the Applicant Retiree shall likewise be subject upon the discretion of the Department and/or BU Head, subject upon the approval of the President, taking into consideration business exigencies, work and documents to be turned over, and other operational requirements of the company where the Applicant Retiree is assigned.

4.7 If and when a replacement is necessary, HR shall make sure that the Applicant Retiree and his replacement will have at least two (2) months to work together so that the Applicant Retiree may completely train and turn over all his work responsibilities to his replacement.

The following procedures shall be implemented for <u>Mandatory Retirement</u>:

4.8 At the beginning of each year, HR shall submit a list to the President of LRWC and/or Business Unit Heads concerned of the impending mandatory retirement of employees (hereinafter, the "Retiree") including executives during the year.

4.9 After the President and/or Business Unit Heads acknowledges the list of Retirees by affixing their signatures, this will be the trigger to find or train the replacement of the Retiree/s.

4.10 If and when a replacement is necessary, HR shall make sure that the Retiree and his replacement will have at least two (2) months to work together so that the Retiree may completely train and turn over all his work responsibilities to his replacement.

4.11 At least two (2) months before the Retiree's last working day, HR shall begin processing the Retiree's clearance and all necessary procedures in preparation of the Retirement Pay of the Retiree.

5. **Guidelines**

5.1 All approved Applicant Retirees and Retirees shall be entitled to a Retirement Pay equivalent to one-half (1/2) latest monthly basic pay for every year of service, a fraction of at least six (6) months being considered as one (1) whole year. A fraction of less than six (6) months shall be counted in proportion to the actual number of years.

5.2 The term one-half month basic pay shall mean Monthly Basic Pay/2, plus one-twelfth (1/12) of the 13th month pay (equivalent to 2.5 days), and the cash equivalent of not more than five (5) days of service incentive leave.

5.3 In computing the Retirement Pay, the Equivalent Daily Rate (EDR) is computed as follows: EDR = (Basic Monthly Pay x 12)/313

5.4 Retirement Pay shall likewise include any unused sick leaves, less loan balances, advances and other liabilities of the approved Applicant Retiree and/or Retiree, if any.

5.5 Approved and paid leaves such as vacation and sick leaves, including authorized leaves without pay, sabbatical leaves and periods covering community lockdown in the event of natural disasters/catastrophes do not constitute an interruption in the length of service.

5.6 Retirement Pay shall be released after the completion of the clearance process and execution of all necessary documents, or on the last working day of the Applicant Retiree and/or Retiree, whichever is later.

5.7 Human Resource Department shall be responsible to verify pertinent information (e.g. status of employment, age, years in service, etc.) to determine the eligibility and amount of the Retirement Pay of the Applicant Retiree and/or Retiree.

Annex "B"

Related Party Disclosure Form

Name: ______________________________ **[ ] Director** **[ ] Officer** **[ ] Shareholder**

DigiPlus Interactive Corp.'s Material Related Party Transactions Policy defines **"Related Parties"** as:

i. the Company's directors, officers, Substantial Shareholders, as defined herein, and their spouses and relatives within the fourth civil degree of consanguinity or affinity, either by marriage or domestic partnership if these persons have control, joint control or Significant Influence over the Company; and

ii. the Company's parent, Subsidiary, fellow subsidiary, Associate, Affiliate, joint venture or an entity that is controlled, jointly controlled or significantly influenced or managed by a person who is Related Party.

A. Individual Related Parties

Please provide the requested information or put N/A (or tick the box) if not applicable. ***(Please see Degrees of Relationship on page 4 for reference).***

Spouse Name			
Employed [ ]	Self-Employed [ ]	Others [ ] Specify : ______	
Company		Position	
Relative's Name			
Relationship			
Employed [ ]	Self-Employed [ ]	Others [ ] Specify : ______	
Company		Position	
Relative's Name			
Relationship			
Employed [ ]	Self-Employed [ ]	Others [ ] Specify : ______	
Company		Position	
Relative's Name			
Relationship			
Employed [ ]	Self-Employed [ ]	Others [ ] Specify : ______	
Company		Position	
Relative's Name			
Relationship			
Employed [ ]	Self-Employed [ ]	Others [ ] Specify : ______	
Company		Position	
❑ There are no Individual Related Parties for me to report.			

B. Interlocking Directorships or Officerships

Please provide the requested information below or put N/A if not applicable:

Company (*e.g.,* Corp. name, Partnership name)	Listed / Non-listed	Type of Directorship / Officership (*e.g.,* Independent Director, Non-Executive Director, Executive Director, Chairman, President, CEO, COO, CFO)

C. Entities that are controlled or jointly-controlled by you and/or your Related Parties

Control is defined as a person or entity who controls the Company of and only if the person or entity has all of the following, taking into account financial standards, laws, and rules and regulations, namely:

i. power to govern the financial and operating policies of the Company so as to obtain benefits from its activities;

ii. exposure or rights to variable returns from its involvement with the Company; and

iii. the ability to use its power over the Company to affect the amount of the Company's returns.

Company (*e.g.,* Corp. name, Partnership name)	Relationship to the company	Line of business

Thank you for taking the time to accomplish this form

Privacy Notice

DigiPlus Interactive Corp. will collect, record, store, use, disclose, and process your and Related Party/ies' personal information consisting of your name and signature and the name/s of your Related Party/ies for the purpose of this Related Party Disclosure Form and for purposes relevant or incidental thereto. Disclosure of said personal information may be made to the SEC, and/or the PSE website for compliance purposes. Said personal information will be retained for a period of five (5) years and afterwards it will be safely destroyed. You and your Related Party/ies have rights under the Data Privacy Act such as the rights to be informed, access, correct, object, withdraw, erasure, data portability, file complaint, and damages. You and your Related Party/ies should be aware that there are risks in the processing of said personal information and for safeguards to protect it, kindly read the DigiPlus Interactive Corp.'s Data Privacy Manual and Data Subject Rights Request Procedure or contact the Data Privacy Executive for the exercise of your right or for any concern.

I hereby certify that all information provided and any attached documents are true, complete, and correct to the best of my knowledge.

____

Signature above printed name / date

Degrees of Relationship

CONSANGUINITY

Degree	Relationship
4th Degree	Great Great Grandparent Great Uncle/Aunt First Cousin Grand Nephew/Niece
3rd Degree	Great Grandparent Uncle/Aunt Nephew/Niece Great Grandchild
2nd Degree	Grandparent Sibling Grandchild
1st Degree	Parent Child

YOU / SPOUSE

AFFINITY

Degree	Relationship
1st Degree	Parent-in-law Child-in-law
2nd Degree	Grandparent-in-law Sibling-in-law Grandchild-in-law
3rd Degree	Great Grandparent-in-law Uncle/Aunt-in-law Nephew/Niece-in-law Great Grandchild-in-law
4th Degree	First Cousin-in-law Great Great Grandparent-in-law Grand Nephew/Niece-in-law Great Uncle/Aunt-in-law

Annex " C "

COMPETENCY COMPONENTS

	Evaluation Summary SCORE OUT OF 5	WEIGHT	POINTS
A. Board Composition/Structure and Processes	0		0.00
B. Roles and Responsibilities	0		0.00
C. Board Committees	0		0.00
D. Director's Self Evaluation	0		0.00
TOTAL/ OVERALL SCORE		0%	0

Overall Rating Description	Score Range
Strongly Agree	5.0
Agree	4.0
Somewhat Agree	3.0
Disagree	2.0
Strongly Disagree/Not True	1.0

SECTION II: Questionnaire

A. Board Composition/Structure and Processes

SCORE 0

A.1 The Board consists of a sufficient number of members, with the approporate mix of diversity, experience, age, gender, knowledge and skills.

A.2 The Board encourages and operates independently of the shareholders/owners by having the sufficient number of executive directors, non-executive directors, independent directors.

A.3 The Chairman presides during all meetings of the Board and of the stockholders, follows the approved agenda and effectively controls all proceedings to ensure transparency open discourse, full participation of all members, deliberation on all matters for approval and, that meetings/members are orderly, disciplined and professional.

A.4 Meetings are regularly called/held and are of sufficient length to allow for a thorough discussion of all matters in the agenda and of other important matters.

A.5 Directors are given adequate notice of proposed meeting dates and conflicts are avoided as much as possible in order to ensure attendance and full participation of all directors.

A.6 Directors are given advance notice of the agenda as well as copies of the materials/readings to be discussed.

A.7 Meeting length/duration is appropriate for the agenda, and the Board is given sufficient materials, information and time to discuss policies, issues and matters for approval.

A.8 The minutes of every meeting are distributed to the directors in a timely manner, and are complete, correct and accurate.

A.9 The directors receive, or are encouraged to receive, continuing education and attend trainings/seminars which allow them to be informed of current developments related to their expertise relevant to the company, and to improve knowledge, qualifications and experience on the same.

Other comments:

B. Roles and Responsibilities

SCORE 0

B.1 The Board only acts/approves resolutions/actions on the affirmative vote of at least a majority of the directors at meetings where there is a sufficient quorum.

B.2 The Board applies the highest ethical standards, honesty, and integrity, taking into consideration the interests of all stakeholders involved, in the conduct of proceedings and in making decisions.

B.3 The Board adheres to the Corporation's Code of Corporate Governance, Code of Business Conduct and Ethics, and other relevant company policies.

B.4 The Board deliberates and addresses, in a timely manner, all proposed plans/strategies, and those involving critical issues.

B.5 The Board consistently and continuously monitors previously approved actions/plans to check for completion and/or if there is a need to adjust/adapt to changing times/conditions.

B.6 The Board establishes the company's mission and vision and regularly reviews the same to ensure that these are consistent with the company's policies and the Board's decisions.

B.7 The Board always considers the interests of all stakeholders, including minority stockholders, in its decion-making processes.

B.8 The Board has in place a clear and defined internal control system to avoid conflicts of interest, ensure proper discussion and approvals of related-party transactions, proper risk management, and other similar circumstances.

B.9 There is a clear distinction between the role of the chairman and the chief executive officer/management.

B.10 The Board makes personnel actions and appointments based on merit, fitness and objective qualifications/experience and provides adequate and sufficient compensation consistent with the roles/responsibilities of the said role and in accordance with the Corporation Code and SEC rules.

B.11 The Board is always held accountable to its stakeholders for all decisions which are validly passed and agreed upon, regardless of outcome.

B.12 The Board ensures the adoption and regular implementation of the Board/director performance evaluation for purposes of checking and improving on the Board's policies, proceedings and procedures.

Other comments:

C. Board Committees SCORE 0

C.1 The Board has an effective committee structure which is compliant with the requirements of the Manual on Corporate Governance and applicable to the specific needs of the company.

C.2 The delegation/delineation of functions to the different committees is clear, with each committee having defined roles, functions and mandates/charters.

C.3 The committee members and chairpersons are elected based on their respective qualifications, capabilities, expertise and competencies and which are appropriate for the assigned committee and always in compliance with the requirements of the by-laws and the Manual on Corporate Governance.

C.4 The committees provide the Board with regular reports with sufficient information/updates or matters needing Board attention/approval.

C.5
The committees are given sufficient resources and time by the Board to hold meetings, discussions and to properly/fully discharge its functions, *i.e.* proper funding, etc.

C.5 The committees are given sufficient resources and time by the Board to hold meetings and discussions to properly/fully discharge its functions.

Other comments:

D. Director's Self Evaluation SCORE 0

D.1 I understand my role, including all policies and procedures I/the Board is subjected to, as director and committee member and faithfully perform this role and adopt these policies/procedures.

D.2 I avoid conflict of interest situations or, if unavoidable, I make prompt and complete disclosures, abstain from the voting and deliberations and actively do everything not to exert any undue influence on the other members of the Board.

D.3 I apply the highest ethical standards, honesty, and integrity taking into consideration the interests of all stakeholders involved in the Corporation's business.

D.4 I exercise objective and independent judgment on all corporate affairs I oversee and/or decide upon.

D.5 I come to Board and committee meetings prepared by devoting sufficient time to be familiar with the company's business and matters for discussion, and actively participate therein.

D.6 I attend all scheduled Board and committee meetings (promptly) and maintain a good attendance record.

D.7 as a director and always in the best interest of the Corporation.

D.8 I respect the differing opinions of the other directors and willingly abide by Board decisions made collegially.

Other comments:

Annex "D"

REPUBLIC OF THE PHILIPPINES)
CITY OF TAGUIG) S.S.

2025 ATTESTATION OF INTERNAL AUDIT, CONTROL & COMPLIANCE SYSTEM

KNOW ALL MEN BY THESE PRESENTS:

We, **HU JIANGUO, KRISTINE MARGARET R. DELOS REYES**, and **ROSALYN D. BATAY**, all of legal age, and with office address at Ecoprime Building, 32nd Street cor. 9th Ave., Bonifacio Global City, Taguig City, after having been duly sworn in accordance with law, do hereby certify that:

1. Digiplus Interactive Corp. ("Corporation") recognizes that good corporate governance is essential to build an environment of trust, transparency and accountability. The Corporation's corporate governance system includes a combination of internal and external mechanisms such as the structure of the Board of Directors and its committees, the oversight it exercises over management and the formulation of sound policies and controls.

   a. The Board of Directors (BOD) is responsible in providing governance and overseeing the implementation of adequate internal control mechanisms and risk management process.

   b. The Audit Committee assists the BOD in fulfilling oversight responsibilities over the Corporation's system of internal controls.

   c. Management is primarily responsible in designing, implementing and maintaining an adequate and effective system of internal controls and risk management processes to ensure compliance with laws, rules and regulations.

   d. The Corporation has an independent audit mechanism to monitor the adequacy and effectiveness of its governance, operations, and information systems, including the reliability and integrity of financial and operational information, the effectiveness and efficacy of operations, the safeguarding of assets, and compliance with laws, rules, regulations, and contracts;

   e. The Corporation's external auditor, Isla Lipana & Co., is responsible for assessing and expressing an opinion regarding the conformity of the audited financial statements of the Corporation with Philippine Financial Reporting Standards and the overall quality of the financial reporting process;

   f. Internal Audit adopts a risk-based approach in developing its annual audit plan and conduct reviews to assess the adequacy and effectiveness of the Corporation's internal controls;

   g. The Corporation's Head of Internal Audit reports functionally to the Audit Committee to ensure independence and objectivity allowing Internal Audit to fulfill its responsibilities; and

   h. Internal audit activities were conducted in accordance with the DigiPlus' Internal Audit Charter and Global Internal Audit Standards.

2. Based on the results of the activities and reviews undertaken, within the scope of work performed, by the internal and external auditors of the Corporation for the year 2025, we attest that the Corporation's internal controls, risk management, compliance and governance systems and processes are designed adequately and working effectively.

Legal & Compliance Department

IN WITNESS WHEREOF, we have hereunto set our hands this APR 2 4 2026 at CITY OF TAGUIG.

ROSALYN D. BATAY
Head of Internal Audit Department

KRISTINE MARGARET R. DELOS REYES
Chief Legal and Compliance Officer

HU JIANGUO
Chief Executive Officer

SUBSCRIBED AND SWORN to before me this APR 2 4 2026 at CITY OF TAGUIG, affiants exhibiting to me their competent proof of identities:

Name	Government Issued ID
Hu Jianguo	Drivers' License No. N04-12-011481
Rosalyn D. Batay	PRC ID No. 0094808
Kristine Margaret R. Delos Reyes	BIR TIN 255-277-553

Doc. No. 717;
Page No. 65
Book No. 17
Series of 2026

BUWIS RENTAS INTERNAS DOKUMENTARYO 30 DSK2025 13323884 APR 2 4 2026

ATTY. JENNYLYN R. OIANO-SABADO
Notary Public City of Taguig
Until 31 December 2026
IBP O.R. No. 571253 issued on Dec. 24, 2025
PTR No. 10756022 Jan. 5, 2026 at Makati City
Jan. 5, 2026 at Makati City
Appointment No.50 (2025-2026)
MCLE Compliance No. VIII-0035567
Valid until April 14, 2028
Unit 25, G/F Fiesta Market Market Ext.
BGC, Taguig City
Roll No. 71171

Legal & Compliance Department

Annex "E"

EMPLOYEE SHARE OPTION PLAN (ESOP)

Plan Rules

1 PURPOSE OF THE PLAN

1.1 Leisure & Resorts World Corporation (the "Company" or "LRWC") Employee Share Option Plan (the "Plan" or "ESOP") is proposed on the basis that it is important to recognise identified Employees (the "Participants") whose contributions are essential to growing the business and delivering shareho returns. The Plan will enable Share Options to be granted to Participants and will help to achieve the following objectives:

a. To recognise the contribution of key individuals to the overall growth in business value;

b. To attract and retain key individuals whose contributions are essential to delivering key strategic objectives of the Company in the long-term;

c. To provide a competitive pay package with a high upside potential subject to the Company's performance; and

d. To align the interest of employees with the interest of the shareholders of the Company.

2 EFFECTIVITY AND DURATION OF THE PLAN

2.1 This Plan shall take effect subject to and is conditional upon:

a. The securing and passing of the necessary resolutions by the Board of Directors and Shareholders of the Company in a meeting called for the purpose of approving the implementation of the ESOP and the adoption of the Plan's rules;

b. The Securities and Exchange Commission ("SEC") approving the registration statement or request for exemption, as may be applicable, covering the Plan, and the Shares to be issued to the vesting of an Award or exercise of the Options under this Plan; and

c. Securing such other corporate and regulatory approvals as may be required under applicable law.

3 DEFINITIONS

3.1 In the LRWC Employee Share Option Plan (the "**Plan**"), unless the context otherwise requires, the following words and expressions shall have the following meanings:

"Act"	The applicable laws of the Republic of the Philippines.

"Adoption Date"	The date on which the Plan is adopted by the Company upon securing and passing the necessary resolutions by the Directors and Shareholders.
"Auditors"	The auditors of the Company.
"Award"	An award of Share Options granted under Rule 04.
"Award Date"	In relation to an Award, the date on which the Award is granted pursuant to Rule 04.
"Award Letter"	A letter from the Committee, in such form as it may adopt, confirming and approving Award granted to a Participant.
"Board"	Board of Directors of the Company.
"Communication"	An Award, including the Award Letter and/or any correspondence made or to be made under the Plan (individually or collectively).
"Committee"	Compensation Committee of the Board, and/or its sub-committee specially created for purposes of administering the Plan.
"Company"	Leisure & Resorts World Corporation (LRWC)
"Consultant"	Any consultant or adviser who renders bona fide services to the Company, or a consultant or adviser, who is a natural person, contracted directly by the Company to render services.
"Directors"	The members of the Board of Directors of the Company.
"Exercise Date"	In relation to an Award, the date on which the Share Options are exercised by a participant pursuant to Rule 12.
"Exercise Price"	The price, as determined in accordance with the rules of this Plan, at which a Participant shall subscribe for each Share upon the exercise of a Share Option.
"Exercise Period"	The period for the exercise of a Share Option being a period commencing from the date an Option has vested until the term limit of the plan or otherwise as may be determined by the Committee from time to time.
"Employee"	Any person employed by any parent or subsidiary of the Company, including officers and directors, who is subject to the control and direction of the Company as to both the work to be performed and the method of performance.

"Participant"	The receiver of Share Options (including, where applicable, personal representative of such receiver).
"Performance-related Award"	An Award in relation to which a Performance Condition is specified.
"Performance Condition"	In relation to a Performance-related Award, the condition(s) specified as stated in the Award Letter that must be complied with by the Participant in order to be eligible for the Award.
"Performance Parameters"	In relation to the Plan, the Performance Conditions, Performance Period and the extent to which the Award is vested.
"Performance Period"	In relation to a Performance-related Award, a period, the duration of which is to be determined by the Committee on the Award Date and stated in the Award Letter, during which the Performance Condition(s) is/are to be satisfied.
"Plan"	The LRWC Employee Share Option Plan 2022, as modified or altered from time to time.
"Shares"	Common shares of the Company.
"Share Option"	The right to subscribe to the Shares further to the Plan.
"Change-in-control"	1. Any transaction or series of related transactions whether involving the issue of shares by the Company or sale of shares in the Company which, after the completion of such transaction(s), results in: 1. the Shareholders immediately prior to transaction(s), owning 50% or less of the issued share capital of the Company (all calculated on a deemed converted basis); or 2. a party, other than the Shareholders immediately prior to the transaction(s), being entitled to exercise or control the exercise of not less than 50% of the voting power in the Company; 2. A merger or a consolidation of the Company with or into any other corporation(s) in which: 1. the Company is the surviving corporation of such merger or consolidation and holders of the Company's issued Shares immediately prior to such merger and consolidation do not hold a majority or more of issued Shares

	immediately after such merger and consolidation; or 2. the Company is not the surviving corporation of such merger or consolidation and holders of the Company's issued Shares immediately before such merger, or consolidation do not, immediately after such merger or consolidation, hold a majority or more of the voting power of the surviving corporation or holding company, as the case may be, of such merger or consolidation; or 3. A sale (in a single transaction or a series of transactions) of all or substantially all of the properties, assets, business or undertaking of the Company including a sale (in a single transaction or a series of transactions) of one or more subsidiaries (whether by way of merger, consolidation, recapitalisation, reclassification, reorganization or sale of all or substantially all of the assets or securities) which constitute all or substantially all of the consolidated assets or business of the Company
"Unvested"	In relation to an Award, the period post Award Date during which absolute entitlement to all or some of the Award has not been vested to the recipient or are not yet exercisable.
"Vested"	In relation to an Award, a process wherein awarded un-exercisable option shares shall become exercisable for all or some of the Share Options granted to the recipient, pursuant to Rule 12 "Vest" and "Vested" shall be construed accordingly.
"Vesting Date"	In relation to an Award, the date on which the Share Options are deemed to be Vested pursuant to Rule 12.
"Vesting Period"	In relation to an Award, the period between the Award Date and period as determined by the Committee for the awarded option shares to become exercisable.
"year"	Calendar year, unless otherwise stated.
"%"	Per centum or percentage.

3.2 Words importing the singular number shall, where applicable, include the plural number and vice versa. Words importing the masculine gender shall, where applicable, include the feminine and neuter gender.

3.3 The expression "related corporation" shall have the meaning ascribed to it in the Act.

3.4 Any reference to a time of a day in the Plan is a reference to the Philippines time.

3.5 Any reference in the Plan to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any word defined under the Act or any statutory modification thereof and not otherwise defined in the Plan and used in the Plan shall have the meaning assigned to it under the Act or any statutory modification thereof, as the case may be.

4 GRANT OF AWARDS

4.1 The number of Share Options which are the subject of each Award to be granted to a Participant in accordance with the Plan shall be determined by the Committee, which shall take into account such criteria as the Committee considers fit, including (but not limited to), job level, job performance, potential for future development, or contribution to the success and development of the Company.

4.2 The Committee shall decide, in relation to an Award:

a. the Participants;
b. the Award Date;
c. the number of Share Options which are the subject of the Award;
d. Performance Parameters:
    i. The Performance Conditions(s);
    ii. The Performance Period; and
    iii. The extent to which the Award, and timing thereof, shall be Vested, subject to the Performance Condition(s) being satisfied at the end of the Performance Period;
e. the Vesting Period(s), if any;
f. the Vesting Date(s), if any; and
g. the date of Release and schedule, if any;
h. the Retention Period in relation to any or all of the Share Options which are the subject of the Award, if any; and
i. any other condition which the Committee may determine, in its absolute discretion, relative to that Award.

4.3 Based on the approval from the Committee, the Human Resource Department shall send an Award Letter to each Participant confirming the Award and specifying:

a. the Award Date;
b. the number of Share Options subject of the Award;
c. Performance Parameters:
    i. The Performance Conditions(s);

ii. The Performance Period; and

iii. The extent to which the Award, and timing thereof, shall be Vested subject to Performance Condition(s) being satisfied at the end of the Performance Period;

d. the Vesting Period(s), if any;

e. the Vesting Date(s), if any;

f. the date of Release and schedule, if any;

g. the Retention Period in relation to any or all of the Share Options subject of the Award, if any; and

h. and any other condition which the Committee may determine in its absolute discretion relative to the Award.

4.4 Participants are not required to pay for the grant of Awards but, should they decide to exercise the Share Option they must tender the amount equivalent to the Exercise Price of the Share Options availed of.

4.5 An Award shall be personal to the Participant to whom it is granted and, prior to the allotment and/or transfer to the Participant of the Share Options to which the Vested Award relates, and shall not be transferable, chargable, assignable, subject to pledge or other means of disposal of, in whole or in part, or with the prior written approval of the Committee. If a Participant shall do, suffer or permit any act or thing where he or she would be deprived of any rights under an Award or Vested Award without the prior written approval of the Committee, that Award or Vested Award shall immediately be considered as rescinded and lapsed.

5 ELIGIBILITY

5.1 Persons eligible to participate in the Plan include key employees which may include executives, department heads, key business personnel and consultants of the Company and its subsidiaries, as may be determined by the Committee, who are largely responsible for the further growth and development of the Company.

5.2 Prior to an Option Offer Date, the Committee shall receive the recommendation for eligible Participants from the Company to whom Options may be granted for that calendar year and determine the number of Shares to be covered.

5.3 In determining the eligibility of an Employee to receive an Option; as well as the number of Shares, the Committee shall consider the position and responsibilities of the Employee, the nature and value of his/her services and accomplishments, his/her present and potential contribution to the success of the Company, and such other factors as the Committee may deem relevant.

6 SIZE AND LIMITATION OF THE PLAN

6.1 Upon the effectivity of the Plan, the Company shall allot up to 528 million common shares for the Share Options. The foregoing allotment may be increased by the Company after securing the necessary approvals and resolutions from the Directors, stockholders, and regulators, as may be required and necessary under applicable law. Such increase in allotment shall be subject to the provisions of Rule 6.2.

6.2 The aggregate number of Shares over which the Committee may grant Share Options on any date, when added to the number of Shares issued and issuable in respect of all Share Options granted under the Plan shall not exceed 528 million common shares.

7 PERFORMANCE CONDITIONS, PERIOD AND TARGETS

7.1 The Committee can determine to grant Share Options with or without Performance Conditions based on the purpose and business needs.

7.2 For Share Options with the Performance Conditions, they will be determined by the Committee at the time of granting such Awards and communicated to Participants through an Award Letter.

7.3 Targets for each of the Performance Conditions for each Award cycle will be determined by the Committee, at the point of granting the Award, based on reasonable forecasts of the Company's performance over the Performance Period.

8 AWARD VEHICLES, EXERCISE PRICE, VESTING, AND PAY OUT CONDITIONS

8.1 The Award is delivered in Share Options.

8.2 The Award will be granted based on the Committee's absolute discretion and subject to Rule 6.1, to allow for continuity of the grant over time, and ensuring that the Award granted is commensurate with the phase of growth and underlying valuation of the Company at each point in time.

8.3 The Exercise Price for each Share in respect of which an Option is exercisable shall be determined by the Committee in its absolute discretion based on a valuation methodology consistent with generally accepted valuation methodologies for pricing financial instruments, and as deemed appropriate by the Committee.

8.4 The Committee may consider using a pre-determined exercise price or the volume weighted average of share price for the 30-trading days immediately prior to the grant date.

8.5 The Share Options will be vested in three equal tranches annually over the Vesting Period, and/or subject to achievement of Performance Conditions as defined under Rule 7 if applicable.

8.6 Owners of Option Shares, vested or unvested, are not entitled to the rights of a stockholder such as voting rights and payment of dividends, until such Share Option is exercised.

8.7 All Vested Share Options are only exercisable post vesting, and up to a maximum of 5 years from the vesting date.

9 LEAVER PROVISIONS

9.1 Whenever a Participant ceases to be employed with the Company due to the following reasons, the Participant shall be considered as a "Good Leaver":

i. long-term ill health, injury or disability (either of which would prevent the individual from physically carrying out his duties in a satisfactory manner, and in each case, evidenced to the satisfaction of the Committee);
ii. retirement on or after the legal retirement age;
iii. redundancy;
iv. voluntary resignation approved by the Committee in its absolute determination of a reasonable and amicable departure; or
v. any other event approved by the Committee,

If a Participant is a Good Leaver, any Vested Awards will remain exercisable within one year from separation or expiration of exercise period whichever comes first, or any other period as determined by the Committee. Any unvested Awards will be forfeited upon separation from employment of Participants (Good Leaver). Participants (Good Leavers) will, at the point of a Change-in-control event, be entitled to the same rights accorded to all other Participants in accordance with Rule 10 below.

9.2 Whenever a Participant ceases to be employed with the Company due to the following reasons, the Participant shall be considered as a "Bad Leaver":

i. termination for cause due to gross misconduct, negligence, or non-performance;
ii. any other reason determined by the Committee in its absolute discretion as constituting a "Bad Leaver",

If a Participant is a Bad Leaver, all vested and unvested Awards will be automatically forfeited upon termination of employment

10 Change-in-control

10.1 In a Change-in-control event, the Company shall within [10] ten business days thereof give notice of the occurrence of the Change-in-control event. From the date of such notice, all Unvested Share Options shall be deemed vested as of the date of such announcement and Participants shall be entitled to either:

a. exercise their Vested Share Options in accordance with Rule 12.3 below; or

b. if a purchaser of the Company's shares in a Change-in-control event makes an offer, encash their Vested but unexercised Share Options, equivalent in value to the difference between the Exercise Price and Change-in-control event price per share, in lieu of exercising their Vested Share Options. In this regard, the Committee will exert reasonable efforts to procure that the purchaser shall make an offer to the Participants to encash any Vested Share Options based on a price equivalent in value to the difference between the Exercise Price and the Change-in-control event price per share, in lieu of exercising their Vested Share Options.

11 EVENTS PRIOR TO VESTING DATE

11.1 An Award shall, to the extent not yet Vested, immediately lapse without any claim whatsoever against the Company:

a. in the event that an order is made for the winding-up of the Company on the basis of, or by reason of, its insolvency; or

b. subject to Rule 9 where the Participant is a "Bad Leaver" employee, upon the Participant ceasing to be in the employment of the Company for any reason whatsoever

11.2 In a Change-in-control event, the provisions of Rule 10 above will apply accordingly.

12 REVIEW OF PERFORMANCE CONDITION(S) AND VESTING OF AWARDS

12.1 Review of Performance Condition(s)

a. The Committee shall, as soon as reasonably practicable after the end of the relevant Performance Period, review the Performance

Condition(s) specified in respect of such Award and determine at its discretion:

i. Whether a Performance Condition has been satisfied and if so, the extent to which it has been satisfied; and

ii. Whether any other condition applicable to such Award has been satisfied.

b. The Committee shall have full discretion to determine whether any Performance Condition has been satisfied (whether fully or partially) or exceeded and in making such determination, the Committee shall have the right to make reference to the audited results of the Company to take into account such factors as the Committee may determine to be relevant, such as changes in accounting methods, taxes and extraordinary events, and further (but without prejudice to the provisions of Rule 7), the right to amend any Performance Condition if the Committee decides that a changed performance target would be an objectively fairer measure of performance.

12.2 Exercise of Share Options

a. Subject to such modifications as the Committee may from time to time determine, Share Options which are vested pursuant to Rule 12.2 or Rule 10, may only be exercised during the Exercise Period, in accordance with the Rules of this Plan in whole or in part, by a Participant giving written notice to the Company, and such notice must be accompanied by a remittance to the Company for the full amount of the aggregate Exercise Price in respect of the Shares for which the vested Share Options are exercised and any other documentation the Committee may require. All payment shall be made by cheque, cashier's order, wire transfer, or bank draft made out in favor of the Company.

b. Unless otherwise approved by the Committee in its absolute discretion, all vested Share Options can only be exercised during the Exercise Period and upon the expiry of such period, all the Vested Share Options shall immediately lapse.

c. The Committee may, in its sole discretion, give the Employees the option to exercise and cash-settle their vested but unexercised Share Options at any point in time leading up to or upon completion of a Change-in-control event.

d. The Company shall keep sufficient unissued Shares available to satisfy the full exercise of all Options, provided that such Shares set aside for such purpose shall not exceed 528 million common shares for the Share Options..

13 ADMINISTRATION OF THE PLAN

13.1 The Plan shall be administered by the Committee in its absolute discretion, provided that no member of the Committee shall participate in any deliberation or decision in respect of Awards granted or to be granted to him/her. If the Committee does not yet exist or ceases to exist, the Board of Directors acting by majority of its members in office shall conduct the general administration of the Plan if required by Applicable Law and respect to Awards granted to Independent Directors and for purposes of such Awards the term "Committee" as used in the Plan shall be deemed to refer to the Board.

13.2 The Committee shall have the power, from time to time, to make and vary such arrangements, guidelines and/or regulations (not being inconsistent with the Plan) for the implementation and administration of the Plan, to give effect to the provisions of the Plan and/or to enhance the benefit of the Awards and the Vested Awards to the Participants, as it may, in its absolute discretion, think fit. Any matter pertaining or pursuant to the Plan and any dispute and uncertainty as to the interpretation of the Plan or any rule, regulation, or procedure thereunder or any rights under the Plan shall be determined by the Committee in its absolute discretion.

13.3 Neither the Plan nor Awards granted under the Plan shall give rise to any liability on the Company or the Committee or any of its members in connection with:

a. the lapsing of any Awards pursuant to any provision of the Plan;
b. the failure or refusal by the Committee to exercise, or the exercise by the Committee of, any discretion under the Plan; and/or
c. any decision or determination of the Committee made pursuant to any provision of the Plan.

13.4 Any decision or determination of the Committee made pursuant to any provision of the Plan (other than a matter to be certified by the Auditors) shall be final, binding, and conclusive (including for the avoidance of doubt, any decisions pertaining to disputes as to the interpretation of the Plan or any rule, regulation, or procedure hereunder or as to any rights under the Plan). The Committee shall not be required to furnish any reasons for any decision or determination made by it.

14 NOTICES AND COMMUNICATIONS

14.1 Any notice required to be given by a Participant to the Company shall be sent to the Company's electronic mail address, and the hardcopy original document(s) submitted to the registered office of the Company or facsimile number, and marked for the attention of the Committee, as may be notified by the Company to the Participant in writing.

14.2 Any notices or documents required to be given to a Participant or any correspondence to be made between the Company and the Participant shall be given or made by the Committee (or such person(s) as it may from time to time direct) on behalf of the Company and shall be delivered to the Participant by hand or sent to the Participant at his home address or facsimile number or via electronic mail according to the records of the Company or the last known address or facsimile number or electronic mail address provided by the Participant to the Company.

14.3 Any notice or other communication from a Participant to the Company shall be irrevocable and shall not be effective until received by the Company. Any other notice or communication from the Company to a Participant shall be deemed to be received by that Participant, if by hand delivery, at the time of delivery at the address specified in Rule 14.2 or, if sent by post, on the fifth business day following the date of posting or, if sent by facsimile transmission or electronic mail, on the business day immediately following the day of dispatch.

14.4 It shall be the Participant's sole responsibility to ensure that all information contained in a Communication is complete, accurate, current, true, and correct.

14.5 The Company's records of the Communications, and its record of any transactions maintained by any relevant person authorized by the Company relating to or connected with the Plan, whether or not stored in printed form, shall be binding and conclusive on the Participant and shall be conclusive evidence of such Communications and/or transactions. All such records shall be admissible in evidence and the Participant shall not challenge or dispute the admissibility, reliability, accuracy or the authenticity of the contents of such records merely on the basis that such records were incorporated and/or set out in electronic form or were produced by or are the output of a computer system, and the Participant waives any of his rights (if any) to so object.

15 MODIFICATIONS TO THE PLAN

15.1 Any or all of the provisions of the Plan may be modified and/or altered at any time and from time to time by a resolution of the Committee, and in particular, the Committee may at any time by resolution (and without other formality) amend or alter the rules or provisions of the Plan in any way to the extent necessary in the opinion of the Committee, to cause the Plan to comply with any statutory provision or the provision or the regulations of any regulatory or other relevant authority or body.

15.2 Written notice of any modification or alteration made in accordance with this Rule 15 shall be given to all Participants.

16 TERMS OF EMPLOYMENT UNAFFECTED

The terms of employment of a Participant shall not be affected by his/her participation in the Plan, which shall neither form part of such terms nor entitle him/her to take into account such participation in calculating any compensation or damages on the termination of his/her employment for any reason whatsoever.

17 DURATION OF THE PLAN

17.1 The Plan shall continue to be in force until the earliest of the following take place:

a. subject to a maximum period of ten (10) years commencing on the Adoption Date, provided always that the Plan may continue beyond the above stipulated period with the approval of the Company's shareholders by ordinary resolution in general meeting and of any relevant authorities which may then be required;

b. the Plan may be terminated at any time by the Committee or, at the discretion of the Committee, by resolution of the Company in general meeting, subject to all relevant approvals which may be required and if the Plan is so terminated, no further Awards shall be granted by the Committee hereunder.

17.2 The expiry or termination of the Plan shall not affect Awards which have been granted prior to such expiry or termination, whether the Share Options pursuant to such Awards have been exercised (whether fully or partially) or not.

18 TAXES

All taxes (except for Documentary Stamp Tax relating to stock issuance) arising from the grant, Vesting or Exercise of any Award granted to any Participant under the Plan shall be borne by that Participant. No shares shall be delivered under the Plan to any Participant until such Participant has made arrangements acceptable to the Committee for the satisfaction of any income and employment tax withholding obligations under Applicable Laws. The Company or any Subsidiary shall have the authority and the right to deduct or withhold or require a Participant to remit to the Company, an amount sufficient to satisfy national, local and foreign taxes required by law to be withheld.

19 DISCLAIMER OF LIABILITY

Notwithstanding any provisions herein contained, the Committee and the Company and the Directors, officers, employees, representatives or agents shall not under any circumstances be held liable for any costs, losses, expenses and damages arising from any event contemplated in relation to this Plan.

20 DISPUTES

Any disputes or differences of any nature arising hereunder shall be referred to the Committee and its decision shall be final and binding in all respects.

21 GOVERNING LAW

The Plan shall be governed by and construed in accordance with the applicable laws of Republic of the Philippines. The Participants, by accepting grants of Awards in accordance with the Plan, and the Company submit to the exclusive jurisdiction of the courts of the Republic of the Philippines.

22 CONTRACTS (RIGHTS OF THIRD PARTIES)

No person, other than the Company or a Participant, shall have any right to enforce any provision of the Plan or any Share Option by virtue applicable laws in the Philippines.

Annex "F"

Republic of the Philippines
Department of Finance
Securities and Exchange Commission

MARKETS AND SECURITIES REGULATION DEPARTMENT

DIGIPLUS INTERACTIVE CORP.

MSRD Resolution No. 01
Series of 2026

Exemption from Registration and Licensing Securities under Section 10.2

x----------------------------x

RESOLUTION

This pertains to the application filed by **DIGIPLUS INTERACTIVE CORP. (the "Company")**, a corporation organized under the laws of the Republic of the Philippines, requesting[1] for exemption from registration requirements mandated in Sections 8 and 12 of the Securities Regulation Code (the "Code"). The Company invokes Section 10.2 of the Code as the basis for exemption from registration of its proposed issuance of **Two Hundred Twenty Million Three Hundred Eighty Two Thousand Nine Hundred Fifty Eight (220,382,958) common shares** in favor of the qualified employees of the Company and its participating subsidiaries, pursuant to the terms of the Employee Share Option Plan (the "Plan").

In view of the fact that the issuance of the shares shall be limited to the qualified employees of the Company and its participating subsidiaries, who will have continuous access to the Company's financial documents and other disclosures given that the Company is a publicly listed company, the Commission finds that compliance with the requirements for registration under Sections 8 and 12 of the Code is not necessary in the public interest or for the protection of investors. Hence, the Commission is of the view and so resolves in its meeting on 27 January 2026, that the issuance thereof is exempt from the registration requirement pursuant to Section 10.2 of the Code, provided that the Company and/or its participating subsidiaries, shall file, within ten (10) days from the end of every year while the Plan is in force, a report showing the names of the optionees and the number of shares subscribed by them.

It is understood that any future offer or sale thereof is subject to the registration requirements of the Code unless such offer or sale qualifies as an exempt transaction.

IT IS RESOLVED.

Makati City, Philippines, 27 January 2026.

OLIVER O. LEONARDO
Director

[1] A total of PhP3,361,090.49 was paid by the Company on 22 January 2026 covering the filing fees for the request for exemption.

Annex "G"

digiplus

CODE OF CONDUCT

[redacted]

Version No.	001
Revision No.	000

Legal & Compliance Department

Policy No.: HRCO-2024-002							
DigiPlus Code of Conduct					Version No.: 001		digiplus
					Revision No.: 000		
					Date Prepared:		
					Effectivity Date: Immediately upon approval		
Prepared by:	Reviewed by:				Approved by:		
Human Resources Department	**Ms. Annie Y.** *Human Resources Director*	**Mr. Rodel Espino** *Human Resources Director*	**Ms. Diana Beleno** *Bus. Process Manager*	**Atty. Christian Panglinan** *Legal Department*	**Atty. Kristine Delos Reyes** *Head, Legal and Compliance*	**Ms. Lesley** *Chief Human Resources Officer*	**Mr. Andy T.** *President*

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DigiPlus Code of Conduct					Version No.: 001		
					Revision No.: 000		
					Date Prepared:		
					Effectivity Date: Immediately upon approval		
Prepared by:	Reviewed by:				Approved by:		
Human Resources Department	**Ms. Annie Y.** *Human Resources Director*	**Mr. Rodel Espino** *Human Resources Director*	**Ms. Diana Beleno** *Bus. Process Manager*	**Atty. Christian Pangilinan** *Legal Department*	**Atty. Kristine Delos Reyes** *Head, Legal and Compliance*	**Ms. Lesley** *Chief Human Resources Officer*	**Mr. Andy T.** *President*

Article I
General Provisions

Section 1. Title. This Code of Conduct shall be referred to as the *2023 Code of Conduct of DigiPlus Interactive Corp.* ("COC" or "the Code" for brevity).

Section 2. Coverage. This COC shall govern and apply to all employees of DigiPlus Interactive Corp. ("DIC" or "Company"), its subsidiaries and affiliates, regardless of their rank and tenure.

Section 3. Policy. The Company, through the Human Resources Dept. ("HRD"), shall protect the constitutional right to due process of each of its employees, regardless of their rank and tenure. No employee shall be reprimanded (Written), Suspended, or Terminated without due process.

Section 4. Autonomy and Discretion. The HRD shall have full autonomy and discretion to take cognizance, process, and/or dismiss the complaint. Only the Discipline Committee, as a whole, may overrule the HRD.

Section 5. Compliance. All employees of DIC the are fully accountable for their (and their subordinate's [for immediate heads]) commissions and/or omissions ("acts" for brevity). All employees of DIC are obliged to read and know the COC as well as other policies issue or may be issued by the company. Ignorance of the COC and policies shall not excuse an employee for non-compliance.

Article II
Panels and Committees

Section 1. Neutrality. To avoid bias and ensure neutrality, there shall be panels and committees that shall convene to hear, recommend, and/or decide on the corrective action to be imposed unto erring employee(s).

Section 2. Administrative Hearing Panel (AHPa). The AHPa is a collegial body that shall convene during the scheduled Administrative Hearings to hear the respondent employee and evaluate available and relevant evidence. The AHPa shall be composed of the following:

Mandatory Panelists
1. HR Compliance Lead – as facilitator
2. HR Business Partner (HRBP) Lead
3. Respondent employee's immediate head (or higher officer from the same Department)

Discretionary/Optional Panelists

4. Representative of the Legal & Compliance Dept., preferably a lawyer
5. Business Unit Head
6. Designated HRBP
7. Internal Audit Dept. (IAD) representative, preferably the auditor who conducted the actual audit – as resource person (if the case stemmed from IAD)
8. Others deemed necessary by the facilitator.

There is a quorum if all mandatory panelists are present.

Section 3. Harassment Panel (HarP). The HarP is a collegial body that shall convene and hear the respondent employee, evaluate available and relevant evidence, and recommend the corrective action to be imposed unto an employee who has violated Republic Act 7877 (The Anti-Sexual Harassment of 1995), including its amendments and IRR, and/or Republic Act 11313 (The Safe Spaces Act), including its amendments and IRR. The HarP shall be composed of the following:

1. HR Compliance Lead, as facilitator
2. HRBP Lead
3. Representative from the Business Unit of the victim (preferably a female)
4. Female representative of the Legal & Compliance Dept.
5. Female representative of the Internal Audit Dept.

The HarP shall state their recommendation which shall be reflected in the NOD.

Section 4. Discipline Committee (DisCom). The DisCom is a collegial body representing the management that shall convene and decide (through voting), with finality, on the corrective action to be imposed unto an employee where the recommended corrective action by the BU Head downgrades the applicable corrective action (i.e. Termination reduced to suspension). The DisCom shall be composed of the following:

1. Chief Operating Officer
2. Chief Executive Officer of DigiPlus Interactive Corp.
3. Chief Human Resources Officer
4. Chief Legal Counsel
5. Chief Internal Auditor

Each committee member shall have one (1) vote. The majority votes (i.e. 3/5) shall prevail.

Section 5. Committee on Decorum and Investigation (CoDI) for Harassment. The CoDi is a collegial body representing the management that shall convene and decide (through voting), with finality, on the corrective action to be imposed unto an employee who has violated Republic Act 7877 (The Anti-Sexual Harassment of 1995), including its amendments and IRR, and/or Republic Act 11313 (The Safe Spaces Act), including its amendments and IRR. The CoDi shall be composed of the following:

1. Chief Operating Officer
2. Chief Executive Officer of DigiPlus Interactive Corp.
3. Chief Human Resources Officer
4. Chief Legal Counsel
5. Chief Internal Auditor

Each committee member shall have one (1) vote. The majority votes (i.e. 3/5) shall prevail.

Article III
Violation and Corrective Action

Section 1. Grades and Corrective Action.

Grade A (Light Misconduct)	Corrective Action
1st to 2nd Offense	Written reprimand with Warning
3rd Offense	Suspension with Final Warning (The proposed length of the suspension is the discretion of the department.)
4th Offense	Dismissal

Grade B (Moderate Misconduct)	Corrective Action
1st Offense	Written reprimand with Warning
2nd Offense	Suspension with Final Warning (The proposed length of the suspension is the discretion of the department.)
3rd Offense	Dismissal

Grade C (Gross OR Habitual Misconduct)	Corrective Action
1st Offense	Suspension with Final Warning (The proposed length of the suspension is the discretion of the department.)
2nd Offense	Dismissal

Grade D (Serious Misconduct)	Corrective Action
1st Offense	Dismissal

Section 2. Table of Violations and Offenses

Category	Particular Offense	Grade(s)
Violation of Employment Contract This pertains to an employee's violation of any of the clauses under his/her employment contract.	Engaging in business that:	
	• May compete with the company, as decided by the Management	B
	• Competes with the company indirectly, as decided by the Management	C
	• Competes with the company directly, as decided by the Management	D
	Unauthorized moonlighting:	
	• Not affecting employee's work performance	B
	• Affecting employee's work performance	C
	Unauthorized disclosure of any confidential information in one's or another employee's employment contract (i.e. compensation & benefits package)	C
	Other acts that violates the employment contract	A to C, depending on the violation

Category	Particular Offense	Grade(s)
Conduct and/or Behavior	Act of lasciviousness, obscenity, and/or indecency towards a colleague(s) or	C

This pertains to an employee's Conduct & Behavior: - Within the company premises (i.e. branches, company car etc.), - Outside the company premises during an official company activity or official business, and/or anywhere and anytime wherein an employee is identifiable with the company (i.e. wearing company shirt, ID, etc.)	customer/client as defined in the Revised Penal Code	
	Asking or receiving money or anything of value from customer/client	D
	Bearing False Witness (Accusations based on hunches) against a colleague or customer/client	B
	Bringing in any item (i.e. food, articles, etc.) that is expressly prohibited by the Company through written memo or announcements	B
	Dishonesty/Cheating/Defrauding a colleague (i.e., taking credit for one's work, etc.)	B
	Coming to work or working while under the influence of alcohol, prohibited drugs, and the like	C
	Commission of an act against the Company and/or its officer(s) that is punishable under the penal code of the Philippines or any special law	D
	Concealment of a reportable incident	B
	Disclosure/Sharing of password or credentials	C
	Discourtesy/Disrespect towards a co-employee of the same or lower rank	B to D
	Discourtesy/Disrespect towards co-employee of higher rank or towards a customer/client	B to D
	Engaging in any form of sexual activity (alone or with another) within the company premises, openly/publicly having extramarital	B

	affair(s) with married co-worker(s), other immoral practices	
	Failure or Refusal to report and turn over lost & found items in the company premises	A
	Failure to comply with the Summons(es) issued by the Human Resources Dept., Internal Audit, Legal & Compliance Dept., Executive Officer, or any of the collegial bodies.	C
	Feigning sickness	B
	Fraud / Misrepresentation / Falsification of information or document that is relevant to the Company	B
	Giving false statement, testimony, evidence, or declaration in any case investigation	B
	Horse playing	B
	Indecent, lewd, or scandalous act, language, or utterances while at work	C
	Instigating or tolerating employee(s) to engage in fighting or in disturbing the workplace or company event	C
	Littering	A
	Making/Uttering unfounded or baseless negative statements or imputations against the Company and/or its officers within the Company (i.e., Verbally, Lark, WhatsApp, Viber, etc.)	B

	Making/Uttering unfounded or baseless negative statements or imputations against the Company and/or its officers publicly (i.e., TV shows, Live Streaming Platforms, Social Media, etc.)	C
	Possession, use, sale, or pushing of prohibited drugs and their derivatives	D
	Reporting for work while being ill with a contagious/communicable disease	C
	Rumor Mongering	B
	Sexual Harassment as defined in the Anti Sexual Harassment Act	D
	Swindling or obtaining money or property from a customer/client through false pretense or falsified document or through any fraudulent means.	D
	Unauthorized distribution of printed material without authorization from the Company	B
	Unauthorized non-work related gathering or partying, within the Company premises, during work hours without permission from department head	B
	Other acts that are deemed improper or unprofessional conduct and/or behavior	A to D

Category	Particular Offense	Grade(s)
Violation of Company's Standard and/or Policy	Absence Without Official Leave (AWOL)	B
	Abuse of Authority / Coercing or forcing a subordinate to perform an unlawful or	B

This pertains to an employee's violation of any of the company's standards and/or policies.	prohibited act / Maltreatment of employee / Unjust favoring of subordinate over another	
	Acts against health, safety, security	B
	Conduct Unbecoming of a company officer/official	B
	Failure to comply with the Dress Code and/or Grooming standards as provided in the Company Policy	A
	Failure to safeguard own account	A
	Falsification of records related to one's self or the company	B
	Fighting / Heated Altercation with a colleague	C
	Fraternization with customer/client without authorization from the Company	B
	Gambling or taking part in any game of chance during work hours and/or within company premises; Facilitating or propagating gambling activities	D
	Inflicting bodily harm or injury / assault, employing physical force, striking, or inflicting bodily harm or injury against any person inside or outside the company premises, except in case of self-defense	D
	Leaving one's work area during work time without authorization from immediate leader	B
	Leaving sensitive or confidential documents unattended on desks	B

	Leaving workstations unattended and unlocked or screen not protected	B
	Loafing, loitering, prolonging rest period, wasting time, beyond work shift, malingering / Receiving visitors for personal reasons during working hours, chat with co-employees, pass away time, including personal calls	A
	Other acts of insubordination, not defined under the COC, where there is an overt act which shows resistance, disrespect, disobedience, or belligerence toward any officer/leader of the company	C
	Possession or showing or exhibiting of pornographic materials in the company premises	C
	Possession or use of unauthorized firearm, explosive, or other dangerous item used as a weapon	D
	Provoking a co-employee to fight	C
	Public and malicious imputations against customer/client, regardless if a fact or presumed.	C
	Reading books, magazines, materials that are unrelated to job during work	A
	Refusal to partake in the Annual Physical Examination and Medical Tests	B
	Refusal to be subjected to security search	B

	Sleeping during work time (whether at one's work station, inside company car, comfort room, etc.)	A
	Tardiness	A
	Threatening or intimidating a co-employee or superior with infliction of bodily harm, damage, or injury upon the person, honor, or property of the latter or his/her family	C
	Violation of statutory policies (Drug-Free Workplace, Sexual Harassment, Anti-Discrimination, etc.)	D
	Weak Passwords in accessing DigiPlus networks or systems	A
	Other acts that are in violation of the company's standards and/or policies	A to D

Category	Particular Offense	Grade(s)
Work Performance (Duties & Responsibilities) This pertains to an employee's performance relative to his / her duties and responsibilities	Abuse of authority/discretion:	
	• Assigning specific duties germane to one's position to another person not qualified or authorized to perform said duties (i.e. allowing/ordering Gaming Assistants to perform Cashier functions, Janitor to do Messenger work, Security Guard to perform Bodyguard functions, non-company drivers to drive/operate company vehicle, etc.)	B
	• Other forms of abuse of authority	A to D
	Concealing or tolerating an infraction/offense	B

	Failure to meet the given quota/targets (ex. Gross Gaming Revenue, Sales, etc.)	B
	Failure to complete/pass one's Performance Improvement Plan	C to D
	Failure (due to Negligence) to:	
	• Comply with control procedures/protocols	A
	• Perform Assigned duties & responsibilities	B
	• Follow Official/Valid Instructions of a superior	B
	• Attend to lawful needs of customer/client	B
	• Render work during holiday, rest day, overtime despite advance notice by the Company for business related exigencies	B
	Failure (due to Insubordination) to:	
	Comply with control procedures/protocols	B
	Perform Assigned duties & responsibilities	C
	Follow Official/Valid Instructions of a superior	C
	Attend to lawful needs of customer/client	C
	Render work during holiday, rest day, overtime despite advance notice by the Company for business related exigencies	C
	Negligence:	
	Simple	B

	Gross	C
	Gross and Habitual	D
	Unjustified refusal to accept new work assignment, change of work schedule, location of work, etc.	C
	Other acts that pertains to an employee's failure to complete his/her duties and responsibilities	A to D

Category	Particular Offense	Grade(s)
Violation against Company Property/Asset This pertains to an employee's violation against company's properties and assets	Loss, damage, or wasting of company property of Substantial Value (Exceeding PhP1,000.00)	C
	Loss, damage, or wasting of company property of High Value (Exceeding PhP100.00 but not exceeding PhP1,000.00)	B
	Loss, damage, or wasting of company property of Small Value (Not exceeding PhP100.00)	A
	Misappropriation	D
	Misuse or unauthorized use of company facility(ies) (i.e. Sleeping Quarters, Gym, Parking slots, etc.)	A
	Personal use of company property (i.e. cellphone, computer, etc.)	A
	Theft or Fraud	D
	Vandalism/Mischief	C
	Other acts of abuse or misuse of company property/assets	A to D

Category	Particular Offense	Grade(s)
Violation of Laws and Statutes This pertains to employee violations or non-compliance with laws and statutes	Violation of The Safe Spaces Act (Republic Act 11313)	B to D
	Violation of The Data Privacy Act (Republic Act 10173	D
	Violation of The Cybercrime Prevention Act of 2012, officially recorded as Republic Act No. 10175	D
	Violation of The Comprehensive Dangerous Drugs Act of 2002 (Republic Act No. 9165)	D
	Non-compliance with SSS, Pag-Ibig, and/or PhilHealth laws/mandates and/or reportorial requirements	B to D
	Violation of the Labor Code and/or its Implementing Rules & Regulations (i.e. non-compliance with Due Process, etc.)	B to D
	Violation or non-compliance with other laws or statutes that may have a negative effect on the company, its officers, and/or its employees	B to D

The foregoing table is not fully exhaustive. Management reserves its right to prescribe any corrective action it deems fit to be imposed on actions/omissions not included in the foregoing table.

Section 3. Non-Waiver to Enforce. Failure of the Company to implement/demand compliance with the COC shall not be considered as a waiver to enforce the same, nor shall it relieve the employee of his/her obligation to adhere to the COC, nor shall bar requirement of future compliance.

Section 4. Labor Code and its Implementing Rules & Regulations. The provisions of the Labor Code of the Philippines and its Implementing Rules & Regulations (collectively Labor Laws) shall form part of the COC. An employee shall likewise be subjected to due process & corrective action for any action(s) or inaction(s) that falls within the ambit of Art. 297 [282] of the Labor Code. Such action(s) or inaction(s) shall be considered a Grade D violation.

In case of conflict between the Labor Laws and this COC and/or Policies and Procedures (P&Ps), the Labor Laws shall prevail. In case of doubt, the doubt shall be resolved in favor of the employee.

Section 5. Recovery and Prosecution. Management shall not be precluded in enforcing the provisions of the COC even if the recovery for damages and/or losses have been made. Further, notwithstanding recovery and enforcement of the COC, management shall not be precluded in pursuing other legal/lawful remedies available (i.e. filing a court case, etc.) to its as be permitted by law or equity.

Section 6. Totality of Infraction. The principle of Totality of Infraction, or when an employee commits several minor infractions within the short period or span of time, shall be observed by the company.

Article IV
Mitigating, Aggravating, and Alternative Circumstances

Section 1. Downgrading of Corrective Action. Notwithstanding the grades indicated in the table above, the imposable corrective action may be reduced depending on the existence of mitigating circumstances as provided below.

Section 2. Mitigating Circumstances. These circumstances may reduce the imposable corrective action to one grade lower if, and only if, the offense is not in violation of the company's Fraud Policy:

a. Immediate admission to the offense(s) alleged/charged with manifest remorse (does not apply to theft)
b. First time offender
c. No substantial damage or loss to the company
d. Good record in the performance of duties
e. Inadequate to no training provided by the responsible officer (i.e. Ops Training Manager)
f. Inadequate to no proper dissemination of policies, guidelines, or their equivalent
g. Mere lapse of judgment or Misapprehension of facts/circumstances

Section 3. Aggravating Circumstances. Presence of these circumstances shall have the effect of negating mitigating circumstance(s).

a. Employee is a repeat offender, recidivist, or habitually violating the COC and/or other valid instructions of the management
b. Company and/or its officer(s) suffered a substantial amount of damage or loss,
c. Premeditation
d. Benefitted or will benefit from the offense,
e. Occupies a position of trust and confidence,

f. Employee does not have a good record in the performance of duties,
g. There is an abuse of authority,
h. Act committed/omitted is a criminal offense,
i. Act committed/omitted has placed the Company and/or its officers on risk for fines, imprisonment, or both, and
j. Other analogous circumstances as may be determined by the Hearing Panel.

For avoidance of doubt, the difference between the current mitigating circumstance and the current aggravating circumstance shall be used to determine whether there are any mitigating circumstances to be considered.

Section 4. Alternative Circumstances. These may either serve as a mitigating or aggravating circumstance:

a. Educational/Intelligence Level
b. Position
c. Length of Service
d. Situation/Available Options

Section 5. Appreciation of Circumstances. The AHPa shall have the authority and discretion to determine/appreciate the existence or absence of any mitigating, aggravating, and/or alternative circumstances.

Article V
Prescription and Cleansing

Section 1. Prescription. An act may no longer be the subject matter of an administrative action after the lapse of the prescriptive periods reckoned from the time the offense/violation was discovered by the employee's immediate head:

Grade	Prescription
A	3 months
B	6 months
C	9 months
D	12 months

Section 2. Cleansing Period. An act that has been the subject matter of an administrative action shall be cleansed after the following periods:

Corrective Action	Cleansing Period
Written Warning	3 months from date of issuance of the NOD
Suspension (1-10 days)	6 months from the last day of the Suspension
Suspension (11-20 days)	9 months from the last day of the Suspension
Suspension (21-30 days)	12 months from the last day of the Suspension

The cleansing period, in the context of employee corrective actions, refers to a designated period of time during which an employee's record gradually clears of any disciplinary actions or performance issues previously addressed through corrective measures

Article VI
Due Process

Section 1. Substantive Due Process. An employee may be Reprimanded (Written), Suspended, or Dismissed based on the following grounds:

1. Violation of the company's:
   a. COC
   b. P&P
   c. Their equivalent
2. Commission/Omission that falls within the coverage of Art. 297 [282], Presidential Decree No. 442 of 1974, as amended and renumbered (a.k.a. The Labor Code of the Philippines [renumbered]), to wit:
   a. Serious misconduct or willful disobedience by the employee of the lawful orders of his employer or representative in connection with his work;
   b. Gross and habitual neglect by the employee of his duties;
   c. Fraud or willful breach by the employee of the trust reposed in him by his employer or duly authorized representative;
   d. Commission of a crime or offense by the employee against the person of his employer or any immediate member of his family or his duly authorized representatives; and
   e. Other causes analogous to the foregoing.

Section 2. Procedural Due Process

Tier 1 – Possible/applicable corrective action, based on the COC or P&P, is Written Warning:

1. The respondent employee's immediate head shall prepare and issue a Notice to Explain (NTE) unto the respondent employee and require him/her to explain in writing, within five (5) days from receipt of the NTE, why no corrective action should be imposed unto him/her.
2. After the lapse of five (5) days, the immediate head shall issue the applicable Memo unto the respondent employee. The Memo is tantamount to a Notice of Decision (NOD).

3. The immediate head, within 24 hours from issuance of the Memo, shall furnish the designated Human Resource Business Partner (HRBP) of the issued Memo and all pertinent documents (i.e. NTE, Written Explanation, and supporting documents).

Tier 2 – Possible/applicable corrective action, based on the COC or P&P, is Suspension or Termination

1. The complainant shall prepare an Incident Report (IR) and submit the same to the HRD through the designated HRBP, along with supporting documents.
2. If no further documents shall be required by the HRD, the HRD shall prepare the NTE (with an invitation for an Administrative Hearing) and thereafter transmit the same to the respondent employee's immediate head who shall then immediately serve the same to the respondent employee.
3. The respondent employee shall have five (5) days from the time the NTE was served unto him/her to submit his/her Written Explanation.
4. The administrative hearing shall be conducted as scheduled, barring unforeseen events. Administrative hearings shall be held every Wednesdays from 2:00 p.m. onwards. In the event of business exigencies, the facilitator shall set and conduct the Administrative Hearing on other days.
5. The respondent employee shall be deemed to have waived his/her right to be heard and to have admitted the allegation(s) should he/she fail to provide his/her Written Explanation and/or fail to appear at the Administrative Hearing.
6. The Administrative Hearing Panel shall convene to hear the respondent employee, evaluate the pieces of evidence, and present to the BU Head their findings and the possible applicable penalties.
7. The BU Head shall communicate to the HRD his/her recommended corrective action.
8. Thereafter, the HRD shall prepare the NOD reflecting the BU Head's recommended corrective action and refer the same to the Chief Human Resource Officer, who shall accept or reject the said NOD. If accepted by the Chief Human Resource Officer, the NOD shall be finalized and served unto the respondent employee; otherwise, it shall be revised accordingly. In case(s) that the Chief Human Resource Officer's recommendation is a downgrade from the applicable corrective action, the DisCom shall be convened and shall decide.
9. In any case, should the recommendation be not acted upon within five (5) working days from endorsement/escalation, said recommendation shall be deemed to have been approved by the Chief Human Resources Officer or the DisCom, as the case may be.
10. The NOD shall be served in the same manner as that of an NTE.
11. Notwithstanding the foregoing, the HRD shall have full autonomy and discretion to take cognizance, process, and/or dismiss the complaint. Only the DisCom may overrule the HRD.

Section 3. Sexual Harassment and/or Safe Spaces Act cases. Same processes/procedures as that of Tier 2 cases shall be observed, save for the designated collective bodies and their function(s).

The NOD shall reflect the Harassment Panel's majority recommendation (i.e. 2/3) and shall be submitted to the CODI who shall either affirm or overrule said recommendation.

Section 4. Non-observance of Procedural Due Process. Any immediate head/supervisor, who shall reprimand (written), suspend or dismiss an employee without observing due process, shall be held personally accountable and liable for any monetary damages that may be imposed by the Labor Arbiter, National Labor Relations Commission, Court of Appeals, and/or the Supreme Court ("courts" for brevity) for non-observance of Procedural Due Process.

Article VII
Preventive Suspension

Section 1. Preventive Suspension. No employee may be placed under 30-days preventive suspension provided unless the following concurs:

1) Explicit recommendation and request by the BU Head. Such recommendation shall be made via e-mail
2) There is a serious and imminent threat to the life or property of the employer or of the co-workers
3) The Legal and Compliance Dept. has given its the clearance to impose preventive suspension
4) The alleged employee may interfere with the investigation process, causes delay of investigation and/or affect willingness of other employees to testifiy.

Section 2. Withdrawal of Preventive Suspension. Once the Preventive Suspension of an employee has been imposed by the HRD, it can no longer be withdrawn by the BU Head. Only the DisCom may order the HRD to retract the Preventive Suspension.

Section 3. Preventive Suspension Not a Penalty. Preventive suspension is neither a penalty nor shall form part of the penalty. An employee who has been placed on preventive suspension shall still be subjected to the penalty of written warning, suspension, or dismissal as may be applicable unless otherwise directed by the DisCom

Section 4. End of Preventive Suspension. Preventive suspension shall end after the lapse of 30-days. If the administrative procedure has not yet been concluded after the lapse of the 30-days preventive suspension, the employee concerned shall automatically be reinstated to his position The employee shall report back to work without need for the HRD to issue unto him/her a return to work. Such reinstatement, however, shall not have an effect on the outcome of the case.

Article VIII
Concluding Provisions

Section 1. Management Prerogative. Management, through the committee(s), may impose a lower penalty as it deems fit.

Section 2. Repealing Clause. This COC repeals and/or amends any inconsistent previous company rules and regulations.

Section 3. Amendments. No part of this COC may be amendment without approval of the management.

Section 4. Separability Clause. Should a court of competent jurisdiction declare any of the provisions of this COC to be invalid, the unaffected provisions shall continue to be valid and effective.

Section 5. Effectivity. This COC shall take effect immediately after dissemination to the employees.

Annex "H"

LEISURE & RESORTS WORLD CORPORATION AND SUBSIDIARIES
FRAUD POLICY

BACKGROUND

The Corporate Fraud Policy is established to facilitate the development of controls which will aid in the detection, prevention and prosecution of fraud against LEISURE & RESORTS WORLD CORPORATION AND SUBSIDIARIES (hereinafter called the Company). It is the intent of the Company to promote consistent honest organizational behavior by providing guidelines and assigning responsibility for the development of internal controls and the conduct of investigations.

SCOPE OF POLICY

This policy applies to any fraud or suspected fraud involving employees of the Company as well as its shareholders, directors, officers, consultants, vendors, contractors and any outside agencies or other parties with a business relationship with the Company.

ACTS CONSTITUTING FRAUD

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to the injury of the Company, its shareholders, directors, officers, employees or any third person. Fraud can range from minor employee theft and unproductive behavior to misappropriation of assets and fraudulent financial reporting.

The terms defalcation, misappropriation, and other fiscal wrongdoings refer to, but are not limited to:

- Any dishonest or fraudulent act
- Manipulation, falsification or alteration of any records, document or account belonging to the Company
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Fraudulent financial reporting
- Recording of transactions without substance
- Intentional misapplication of accounting policies irrespective of whether or not the wrongdoer derives material benefit from it
- Suppression or omission of the effects of transactions from records or documents
- Intentional deviation from the Company's operational procedures resulting in losses, damage or injury to the Company irrespective of whether or not the

wrongdoer derives material benefit from it.

- Profiteering as a result of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing securities activities engaged in or contemplated by the company to any third party.
- Accepting or seeking anything of material value from contractors, vendors or persons providing services materials to the Company with the exception of gifts less than Php200 in value.
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related inappropriate conduct

POLICY

The Company shall adopt and maintain a policy of "*Zero Tolerance for Fraud and Unethical Behavior*". Management is responsible for designing and implementing systems and procedures for the prevention and detection of fraud and for ensuring a culture and environment that promotes honesty and ethical behavior. Strong emphasis shall be placed on *fraud prevention*, which may reduce opportunities for fraud to take place, and *fraud deterrence*, which could persuade individuals that they should not commit fraud because of the likelihood of detection and punishment.

It is Management's responsibility to create a culture of honesty and high ethics and to clearly communicate acceptable behavior and expectations from each employee. Management shall adopt and enforce a code of conduct with a strong value system founded on the fundamental principle that all its business affairs shall be conducted legally, ethically and with strict observance of the highest integrity and propriety. Management must show employees through its words and actions that dishonest or unethical behavior will not be tolerated, even if it results in benefits to the Company. Management must also show that all employees will be treated equally, regardless of their position.

Management shall be proactive in reducing fraud opportunities by (1) identifying and measuring fraud risks, (2) taking steps to mitigate identified risks, and (3) implementing and monitoring appropriate preventive and detective internal controls and other deterrent measures.

In devising and adopting a system of internal controls and procedures, Management shall see to it that: (1) there is appropriate segregation of duties and authority to effectively promote a system of checks and balances; (2) there are written policies and procedures for each department covering critical business processes and transactions; (3) there are efficient information systems and procedures that will ensure timely and accurate information.

OVERSIGHT FUNCTION OF THE AUDIT COMMITTEE

The Audit Committee shall exercise overall oversight function with respect to the Company's financial reporting process and the system of internal control. The Audit Committee shall evaluate (1) management's identification of fraud risks, (2) the implementation of antifraud measures, and (3) the creation of positive workplace environment and the appropriate *"tone at the top"* setting the proper example. In exercising this oversight responsibility, the Audit Committee shall consider the potential for management override of controls or other inappropriate influence over the financial reporting process.

As part of its oversight responsibilities, the Audit Committee shall encourage management to provide a mechanism for employees to report concerns about unethical behavior, actual or suspected fraud, or violations of the Company's code of conduct or ethics policy. The committee shall receive periodic reports describing the nature, status, and eventual disposition of any fraud or unethical conduct.

The Audit Committee shall ensure that:

- A thorough investigation of each incident is conducted.
- Appropriate and consistent actions are taken against violators.
- Relevant controls are assessed and improved.
- There is sufficient training about the Company's values and its code of conduct and that such training include "fraud awareness" – the duty to report or communicate actual or suspected acts of fraud.
- Continuous training occurs to reinforce the Company's values, code of conduct, and expectations.
- There are effective policies that minimize the chance of hiring or promoting individuals with low levels of honesty, especially for positions of trust.
- Each department has its own written operational procedures and these are properly disseminated to all the employees concerned.

The Audit Committee shall have the authority to order the investigation of any alleged or suspected wrongdoing brought to its attention or any matters within the scope of its responsibilities. Any fraud that is detected or suspected will be immediately referred to the Internal Auditor, who shall conduct all investigations in coordination with the Legal Department and Human Resources Department.

ROLE OF THE INTERNAL AUDITOR

The Internal Auditor shall assist the Audit Committee in the exercise of its oversight functions over the Company's financial reporting process and its system of internal control. The Internal Auditor shall assist in the deterrence of fraud by examining and evaluating the adequacy and the effectiveness of the system of internal control, commensurate with the extent of the potential exposure or risk in the various segments of the Company's operations. For this purpose, all departments shall furnish the Internal Auditor with their respective operational procedures and shall immediately inform the Internal Auditor of any amendments or revisions thereto and/or any deviations from or non-implementation of any operational procedure. The Internal Auditor shall have an independent reporting line directly to the Audit Committee, to be able to express any concerns about management's system of internal controls or to report suspicions or allegations of fraud involving senior management.

The Internal Auditor has the *primary responsibility* for the investigation of all suspected fraudulent acts as defined in the policy. The Internal Auditor has the authority to retain legal, accounting, and other professional advisers as needed to provide advice and assist in its investigation. The Internal Auditor is also authorized to hire the services of Fraud Investigators to strengthen its fraud investigating capabilities. If the investigation substantiates that fraudulent activities have occurred, the Internal Auditor will issue the proper reports to the President and to the Audit Committee with the proper recommendations on the action to be taken on the matter.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Company.

Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation/ prosecution will be made in conjunction with the Corporate Legal Counsel.

Suspected improprieties concerning an employee's moral, ethical, or behavioral conduct that does not constitute fraud should be referred to the Human Resource Department rather than the Internal Auditor. Any question as to whether an action constitutes fraud shall be resolved by the Audit Committee.

AUTHORIZATION FOR INVESTIGATING SUSPECTED FRAUD

The Internal Auditor shall, in the investigation of all suspected fraudulent acts as defined in the policy, have the following powers and authority:

1. Free and unrestricted access to all Company records and premises, whether owned or rented;

2. The authority to examine, copy, and/or remove all or any portion of the contents of files, computers, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigation;

3. The authority to summon any employee and require him/her to submit a written statement on the incident subject of the investigation; and

4. The authority to place under preventive suspension any employee subject of the investigation.

REPORTING PROCEDURES

Great care must be taken in the investigation of suspected improprieties or wrongdoing so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity is duty bound to inform the Internal Auditor immediately. The Internal Auditor shall have a telephone *hotline* and an Email address where any employee may report any suspected fraudulent activity. The informant or other complainant may remain anonymous and Management shall take all steps necessary to protect the identity of the informant. Management shall also take all necessary steps to ensure the safety of the informant against possible reprisals from the suspected wrongdoer.

All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Internal Auditor or the Legal Department. No information concerning the status of an investigation will be given out until final disposition of the case.

The reporting individual should be advised of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.

- Do not discuss the case, facts, suspicions, or allegations with *anyone* unless specifically asked to do so by the Legal Department or the Internal Auditor.

CONFIDENTIALITY OF INFORMATION

The Internal Auditor shall treat all information received *confidentially*. Any employee who suspects dishonest or fraudulent activity will notify the Internal Auditor immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigation results will not be disclosed to or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability.

DISCIPINARY ACTIONS

If an investigation results in a recommendation to impose sanctions or disciplinary action upon the employee found guilty of committing a fraudulent act, the recommendation will be forwarded to the Legal Department, which shall make its comments on the recommendation citing the weight of the evidence against the guilty employee and the prospects of a successful prosecution of the said employee. The recommendation of the Internal Auditor, together with the comments of the Legal Department, shall be forwarded to the President for proper disposition.

The Internal Auditor does not have the authority to terminate an employee. The decision to terminate an employee shall be made by the President.

Disciplinary action may also be taken against the following:

1. Supervisor, managers and executives, who condone, permit or have knowledge of the fraudulent or unethical conduct by those reporting to them and do not take corrective action.;
2. Employees who make false statements in connection with any investigation of any suspected fraudulent activity;
3. Employees who obstruct or impede the investigation of the suspected fraudulent activity; and
4. Employees who refuse to cooperate in the investigation of the case.

ADMINISTRATION

The Audit Committee is responsible for the administration, revision and interpretation of this policy. The policy will be reviewed annually and revised as needed.

EFFECTIVE DATE

This Fraud Policy is approved for immediate adoption by Leisure & Resorts World Corporation and subsidiaries on this 26th day of April, 2005.

Pasig City, Philippines

Leisure & Resorts World Corporation
By:

Roberto A. Atendido
Chairman, Board of Directors

Reynaldo P. Bantug
Chairman, Audit Committee

AB Leisure Exponent, Inc.
By:

Alfredo Abelardo B. Benitez
President

Annex " I "

DIGIPLUS INTERACTIVE CORP.
Minutes of the Meeting of the Board of Directors
13 August 2025 at 3:00 PM
via Zoom Teleconference

Directors Present:
Mr. Eusebio H. Tanco
Mr. Tang Yong
Mr. Tsui "Andy" Kin Ming
Mr. Willy N. Ocier
Mr. Ramon Pancratio D. Dizon
Mr. Rafael Jasper S. Vicencio
Atty. Jose Raulito E. Paras
Atty. Timoteo B. Aquino
Mr. Arthur R. Tan

[redacted]

The Chairman, Mr. Eusebio H. Tanco, called the meeting to order and presided over the same. The Corporate Secretary, Atty. Carol V. Padilla, recorded the minutes of the meeting.

2. Certification of Quorum

The Corporate Secretary certified that, with the presence of the all members of the Board, a quorum was present for the transaction of the business. The Corporate Secretary also certified that that proper notices were given to the directors of the Corporation. The Corporate Secretary also introduced the other attendees of the meeting.

[redacted]

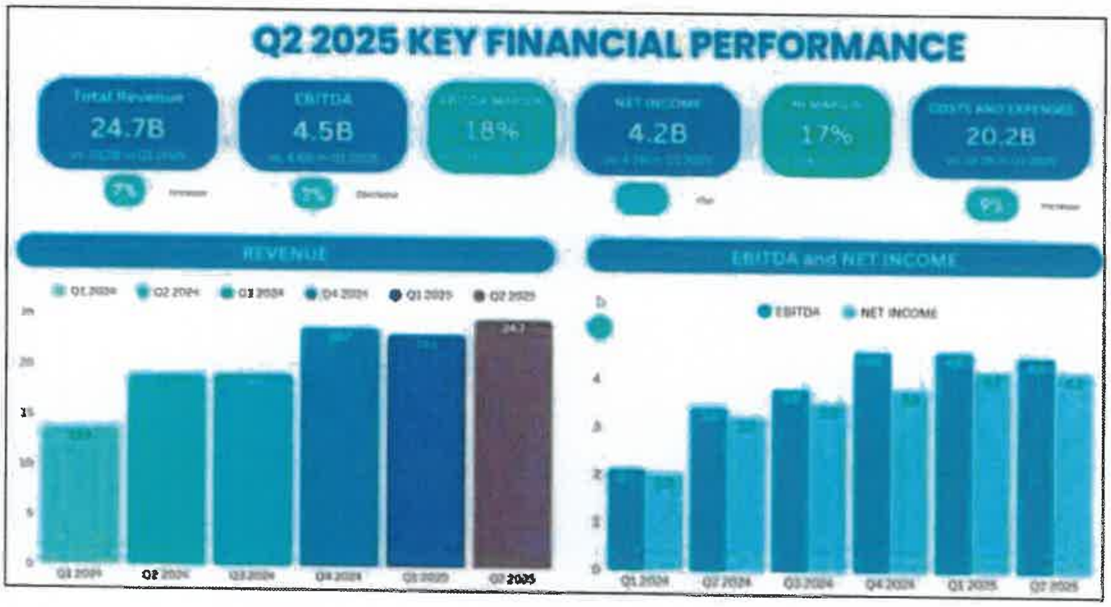
[redacted]

[redacted]

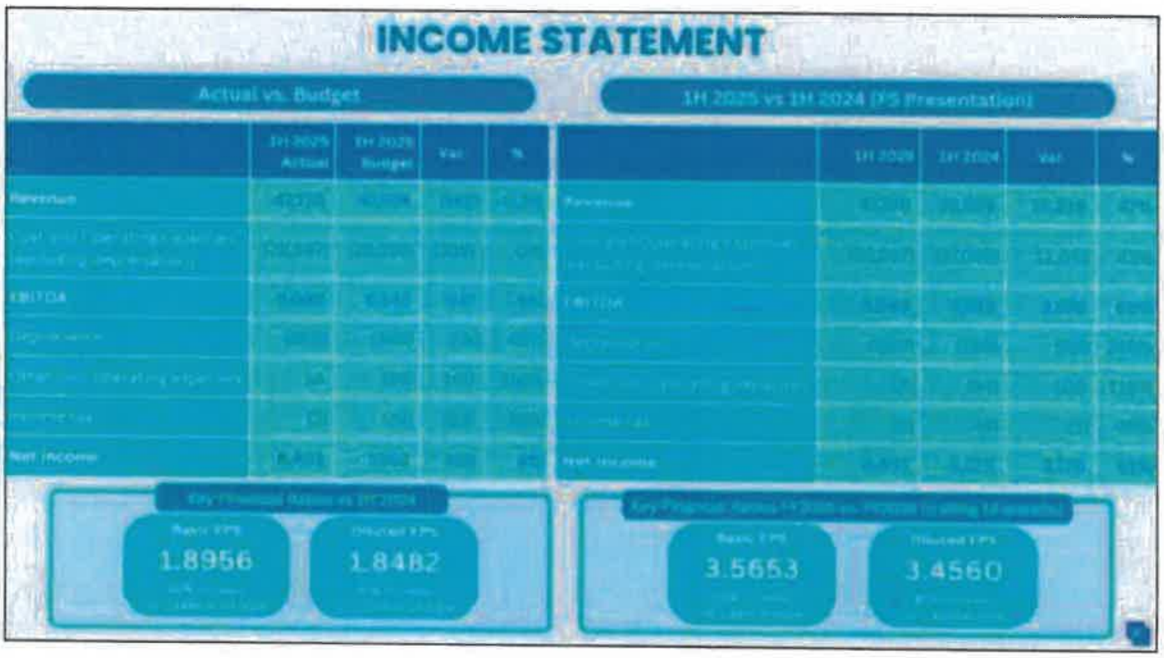
[redacted]

5. Approval of the Q2 CY 2025 Financial Report

Mr. Pielago mentioned that the Q2 CY 2025 Financial Report was first presented to the Audit Committee. He started by presenting the Q2 CY 2025 *key financial performance.* Comparing to the last quarter's performance, Mr. Pielago mentioned that the Company's *total revenue* increased by 7%, the *EBITDA* decreased by 2%, the *net income* remained flat, and the *cost and expenses* increase by 9%. He mentioned that one of the key drivers that caused the decrease in the *EBITDA* and *net income* is the big jackpot prize that occurred in Q2 amounting to Php938 Million. The details of the *key financial performance* are presented below:

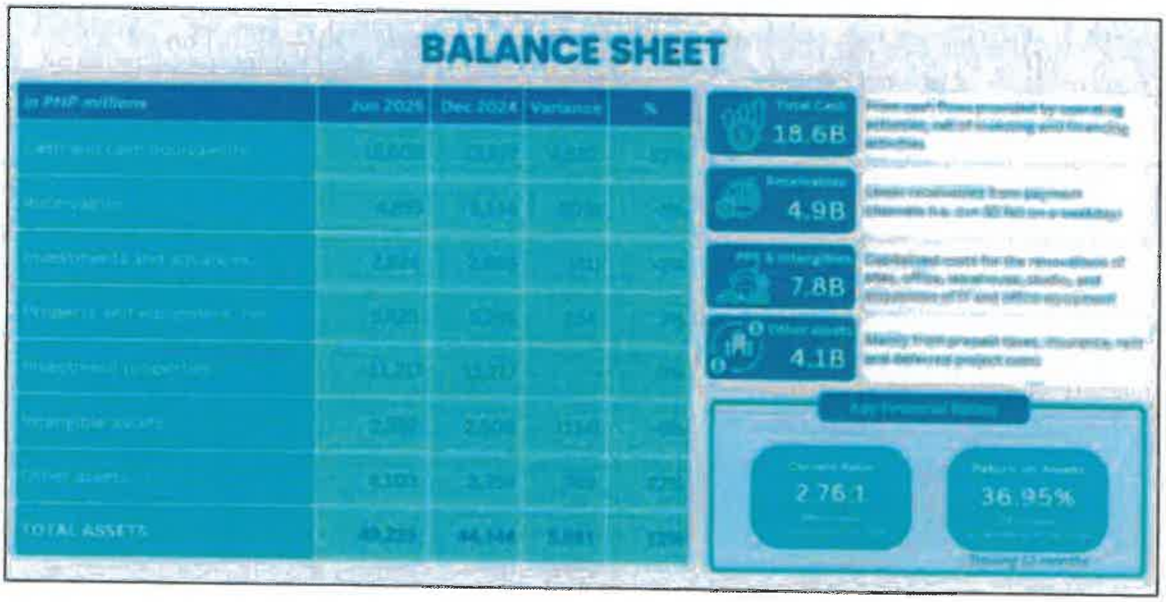


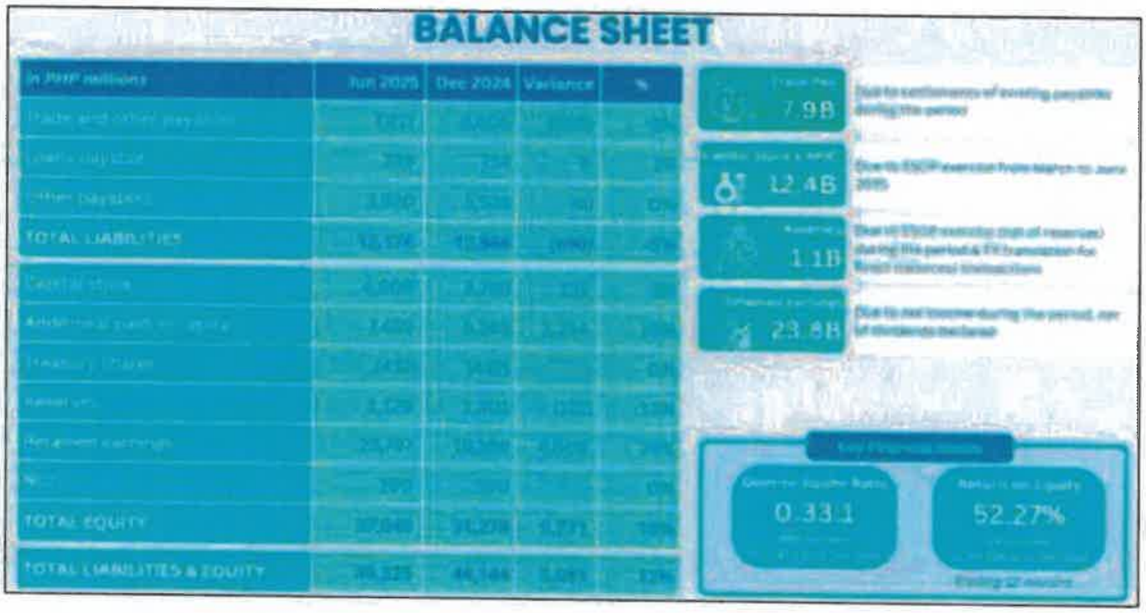
Moving on with his presentation, Mr. Pielago presented the comparison of the Company's *actual and budget income statement.* The Company's *actual revenue* vis-à-vis the *budget revenue* is relatively flat showing only -3% variance. Meanwhile, the *actual EBITDA* is slightly higher than the *budgeted EBITDA* by 6%. The comparison is presented below:



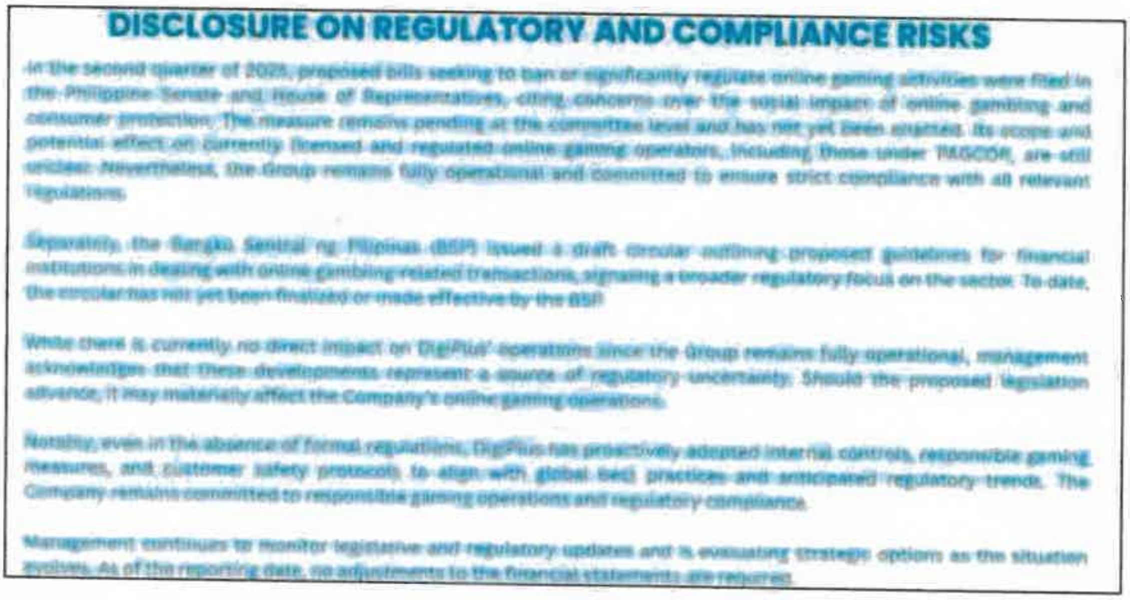
Mr. Tan asked whether there was a new game that generated the increase of revenue. Mr. Pielago responded that majority of the revenue came from the flagship games of the Company. During the first half of 2025, the Company also launched other kinds of games such as Gamezone. There was also an increase in the monthly active users as compared to the previous year despite the decline of average monthly spending per user. The average spending per month per user last year was Php1,400-1,500 which decreased to Php1,000-Php1,200 for the current year. Mr. Tsui added there were popular games added in Q2 CY 2025, and identified them to be *Pinoy Drop Ball* and *Super Ace Jackpot*. These are exclusive games provided by the Company which had a significant impact on the revenue.

Mr. Pielago next presented the Company's *balance sheet* below:





Moving on with his presentation, Mr. Pielago presented the Company's *notes to the financial statement.* As instructed by the Audit Committee Chairman, Mr. Pielago presented the major disclosure on the regulatory and compliance risks in the event that there will be a ban on gambling activities in the country. The disclosure is presented below:



Continuing with his presentation, Mr. Pielago discussed the other *significant disclosures* as follows:

SIGNIFICANT CHANGES IN THE NOTES TO FS

Events / Transactions	Note Reference	FS Disclosure
Update on Brazil license application	Note 2.3 - Basis of consolidation	In January 2025, DigiPlus secured the Definitive Authority from the Brazilian government to operate iGaming products through DigiPlus Brazil Interactive Ltda. The federal license authorizes DigiPlus to operate land-based and online sports betting, electronic games, and other fixed-odds betting activities across Brazil.
Incorporation of new companies	Note 2.3 - Basis of consolidation	On April 30, 2025, Diginvest incorporated DigiPlus Global Pte. Ltd. as its wholly owned subsidiary. The Company is formally registered under Singapore's business activity classification for head and regional offices, acting as the Group's centralized administrative and management office. DigiPlus Global's registered office address is located at 36 Robinson Road, #20-01, City House, Singapore.
		On May 3, 2025, Diginvest incorporated Innovative Gaming Solutions Corp. and The Digital Arena Inc. as its wholly owned subsidiaries. The primary purpose of the Companies is to engage in the leasing of equipment and services. The principal office of the companies is at Unit 106, Ground Floor, Lot 4-B KM14 South Luzon Expressway, West Service Road, Merville, Parañaque City.

Events / Transactions	Note Reference	FS Disclosure
ESOP	Note 6 – Equity	On January 28, 2025, the Philippine Stock Exchange ("PSE") issued the Notice of Approval to list up to 220,382,958 PLUS common shares to cover its ESOP. During the first half of 2025, a total of 75,514,852 and 42,397,248 shares were issued at an exercise price of P3.68 and P12.94 per share, respectively, in favor of the ESOP grantees who exercised and fully paid for their options.
Dividend Declaration	Note 6 – Equity	On March 7, 2025, DigiPlus' Board of Directors approved the declaration of cash dividends to all stockholders of the Parent Company amounting to P0.86 per outstanding common share. The cash dividends will be payable on April 4, 2025, to stockholders of record as of March 24, 2025.
Share Buyback *(Subsequent Event)*	Note 6 – Equity	On July 4, 2025, the BOD of the Parent Company approved the P6 billion share buy back program. In July 2025, the Company repurchased a total of 21,000,000 common shares at an aggregate cost of P538.3 million. These shares are recorded as "Treasury Shares" in the statement of financial position and are carried at acquisition cost. The buyback was funded from unrestricted retained earnings. As a result of the share buy back transactions made in July 2025, the remaining balance of the amount for the Share Buy Back Program as of the report date is P5.46 billion.

Events / Transactions	Note Reference	FS Disclosure
Changes in PAGCOR Share Rates	Note 7 - Gaming license to operate	**Bingo games.** On August 15, 2023, PAGCOR issued a memorandum on the Regulatory Framework for the Fees and Rates on Gaming Site Operations. Effective August 2023 to March 2024, ABLE remits 20% PAGCOR share on GGR from OTB. From April 2024 to December 2024, PAGCOR share is calculated at 25% of GGR. *Starting January 1, 2025, PAGCOR share is calculated at 30% of GGR.* **Operation of traditional bingo games.** The Group pay PAGCOR 15% of its gross bingo card sales as franchise fee until July 2023. Effective August 2023 to March 2024, PAGCOR share is calculated at 20% of GGR. From April 2024 to December 2024, PAGCOR share is calculated at 25% of GGR. *Starting January 1, 2025, PAGCOR share is calculated at 30% of GGR.* **Operation of electronic bingo games.** The Group pays PAGCOR 50% of its revenue less payouts as franchise fee until July 2023. Effective August 2023 to March 2024, PAGCOR share is calculated at 42.5% of GGR. From April 2024 to December 2024, PAGCOR share is calculated at 35% of GGR. *Starting January 1, 2025, PAGCOR share is calculated at 30% of GGR.* **Electronic games.** The Group pays PAGCOR 25%-47.5% of its revenue as franchise fee until July 2023. Effective August 2023, PAGCOR share is calculated at 22.5%-41.25% of GGR. From April 2024 to December 2024, PAGCOR share is calculated at 20%-35% of GGR. *Starting January 1, 2025, PAGCOR share is calculated at 15%-30% of GGR.*

Mr. Pielago next presented the movement of the *treasury shares* arising from the Share Buyback Program which was recently approved last 4 July 2025. The *treasury shares* will be presented as *subsequent event* since these occurred after Q2 CY 2025. The details are presented below:

TREASURY SHARES AS OF JULY 31, 2025

Treasury shares

Details of treasury shares as at July 31, 2025 are as follows:

	Parent Company Treasury Shares	Parent Company Shares held by ABLE	Total
Number of shares			
Balance at January 1, 2025	377,647,488	21,567,000	399,214,488
Acquisition of shares	21,000,000	-	21,000,000
Balance at July 31, 2025	398,647,488	21,567,000	420,214,488
Amount			
Balance at January 1, 2025	377,647,488	53,950,505	431,597,993
Acquisition of shares	539,698,550	-	539,698,550
Balance at July 31, 2025	917,346,038	53,950,505	971,296,543
Average cost per share	2.30	2.50	2.31

The Chairman of the Audit Committee ("AC"), Mr. Dizon, mentioned that the AC met earlier to discuss the Q2 CY 2025 financial report. After discussion, all members of the AC approved and endorsed the Q2 CY 2025 financial report for approval of the Board.

Thus, upon motion duly made and seconded, the Board passed the following resolution:

> "**RESOLVED**, as it hereby resolved, that the Board of Directors approves the Second (2nd) Quarter CY 2025 Financial Report of the Company."

[redacted]

[redacted]

6. Adjournment

There being no further business to discuss, the meeting was adjourned upon motion duly made and seconded.

(Signature page follows)

Certified correct:

[redacted]
ATTY. CAROL V. PADILLA
Corporate Secretary

Minutes read and approved by:

[redacted]
EUSEBIO H. TANCO
Director/Chairman

[redacted]
TSUI KIN MING
Director/President

[redacted]
WILLY N. OCIER
Director

[redacted]
TANG YONG
Director

[redacted]
ATTY. JOSE RAULITO E. PARAS
Director

[redacted]
RAFAEL JASPER S. VICENCIO
Director

[redacted]
RAMON PANCRATIO D. DIZON
Independent Director

[redacted]
ATTY. TIMOTEO B. AQUINO
Independent Director

[redacted]
ARTHUR R. TAN
Independent Director

Annex "J"

DIGIPLUS INTERACTIVE CORP.
Minutes of the Meeting of the Board of Directors
29 January 2026 at 2:15 PM
via Zoom Teleconference

Directors Present:

Mr. Eusebio H. Tanco
Mr. Tsui "Andy" Kin Ming
Mr. Tang Yong
Mr. Ramon Pancratio D. Dizon
Mr. Rafael Jasper S. Vicencio
Atty. Timoteo B. Aquino
Mr. Arthur R. Tan
Mr. Willy N. Ocier
Mr. Paul Joseph M. Garcia

[redacted]

1. Call to Order

The Chairman, Mr. Eusebio H. Tanco, called the meeting to order and presided over the same. The Corporate Secretary, Atty. Carol V. Padilla, recorded the minutes of the meeting.

2. Certification of Quorum

The Corporate Secretary certified that, with the presence of all members of the Board, a quorum was present for the transaction of the business. The Corporate Secretary also certified that proper notices were given to the directors of the Company. The Corporate Secretary also introduced the other attendees of the meeting.

3. Approval of the Minutes of the Previous Meeting

The Corporate Secretary confirmed that copies of the minutes of the previous meeting was sent *via* email to the members of the Board. As confirmed by the Corporate Secretary, the Chairman stated that no comments to the draft were received.

Thus, upon motion duly made and seconded, the Board passed the following resolution:

> "**RESOLVED**, as it hereby resolved, that the minutes of the meeting held on 16 December 2025 is hereby approved."

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

ii. Board and Committee CY 2026 Meetings

Atty. Padilla informed the Board of the tentative stockholders, board, and committee meetings plotted for CY 2026. These dates are subject to the needs of the Company as it may arise throughout the year. The Board noted the following meeting dates:

a. Annual Stockholders' Meeting

	Date		
1.	**May 29, 2025** (Friday) 2:00pm		[redacted]

b. Board Meetings

	Date		
1.	**January 29, 2026** (Thursday) 10:30am		[redacted]
2.	**March 17, 2026** (Tuesday) 10:30am		[redacted]

3.	**May 5, 2026** (Tuesday) 10:30am	- -	[redacted]
4.	**May 29, 2026** (Friday) 3:00pm	-	
5.	**August 4, 2026** (Tuesday) 10:30am	- -	
6.	**November 6, 2026** (Friday) 10:30am	- -	
	December 9, 2026 (Wednesday) 10:30am	-	

c. Board Risk Oversight Committee (BROC)

- Chairman : Mr. Arthur Tan
- Member : Atty. Timoteo B. Aquino
- Member : Mr. Ramon Pancratio Dizon

	Date		
1.	**March 12, 2026** (Thursday) 10:30am	-	[redacted]
2.	**April 30, 2026** (Thursday), 10:30am	-	
3.	**July 30, 2026** (Thursday), 10:30am	-	
4.	**October 29, 2026** (Thursday) 10:30am	-	

d. Audit Committee

- Chairman : Mr. Ramon Pancratio Dizon
- Member : Atty. Timoteo B. Aquino
- Member : Mr. Paul Joseph M. Garcia

	Date		
1.	**January 14, 2026** (Wednesday) 10:30am	-	[redacted]
2.	**February 2026** (date to be confirmed)	- -	
3.	**March 17, 2026** (Tuesday) 8:30am	- - - -	
4.	**May 5, 2026** (Tuesday) 8:30am	- - - -	
5.	**August 4, 2026** (Tuesday) 8:30am	- -	
6.	**November 6, 2026** (Friday) 10:30am	- -	

e. Corporate Governance Committee

- Chairman : Atty. Timoteo B. Aquino
- Member : Mr. Ramon Pancratio Dizon
- Member : Mr. Arthur R. Tan

	Date	[redacted]
1.	**March 11, 2026** (Wednesday) 10:30am	
2.	**April 28, 2026** (Tuesday) 10:30am	

f. Compensation Committee
- Chairman : Atty. Timoteo B. Aquino
- Member : Mr. Tang Yong
- Member : Mr. Arthur R. Tan

	Date	[redacted]
1.	Rescheduled until further notice	

g. Related Party Transaction ("RPT") Committee
- Chairman : Atty. Timoteo B. Aquino
- Member : Mr. Ramon Pancratio D. Dizon
- Member : Mr. Rafael Jasper S. Vicencio

	Date	[redacted]
1.	**February 18, 2026** (Wednesday) 10:30am	

h. Nomination Committee
- Chairman : Mr. Tang Yong
- Member : Mr. Eusebio H. Tanco
- Member : Atty. Timoteo B. Aquino

	Date	[redacted]
1.	**April 20, 2026** (Monday) 10:30am	

i. Executive Committee
- Chairman : Mr. Eusebio H. Tanco
- Member : Mr. Tang Yong
- Member : Mr. Tsui "Andy" Kin Ming

	Date	[redacted]
1.	**January 14, 2026** (Wednesday) 10:00am	

[redacted]

[redacted]

9. Adjournment

There being no further business to discuss, the meeting was adjourned upon motion duly made and seconded.

(Signature page follows)

Certified correct:

ATTY. CAROL V. PADILLA
Corporate Secretary

Minutes read and approved by:

EUSEBIO H. TANCO
Director/Chairman

TSUI KIN MING
Director/President

TANG YONG
Director

WILLY N. OCIER
Director

RAFAEL JASPER S. VICENCIO
Director

RAMON PANCRATIO D. DIZON
Independent Director

ATTY. TIMOTEO B. AQUINO
Independent Director

ARTHUR R. TAN
Independent Director

PAUL JOSEPH M. GARCIA
Independent Director

Annex " K "

Outlook

DigiPlus Board meeting: September 30, 2025; 10:30am; via Zoom

From Carol PADILLA <carol.padilla@digiplus.com.ph>
Date Mon 9/29/2025 6:23 PM
To Tanco, Eusebio H. [redacted] Head [redacted]; Andy T [redacted] Jasper VICENCIO [redacted] Tim Aquino [redacted] PARAS JOSE RAULITO E. [redacted] Ramon Dizon [redacted] A R Tan [redacted]
Cc [redacted]

9 attachments (4 MB)

DigiPlus BOD Notice of Meeting 093025.pdf; DigiPlus Interactive Corp_BOD 8.13.2025.pdf; Market and Economic Updates_26Sep2025.pdf; Presentation on Online Gaming Ad Regulation. 9.26.2025.pdf; ESOP A Framework - Timeline.pptx; ESOP Update_09302025.pdf; Investment Policy Presentation_25Sep2025.pdf; Investment Policy_25Sep2025.docx; South Africa Gaming License Presentation FINAL.pptx;

Dear DigiPlus Board,

This is to confirm that there will be a Board meeting tomorrow, **September 30, 2025,** at **10:30am. Zoom** link below, for your convenience:

Link: https://us06web.zoom.us/j/84684486517?pwd=dj0ByC5HAmgBXtWeG0JA7dkcfT8iMQ.1

Meeting ID: 846 8448 6517

Passcode: 433645

Attached is the Notice of Meeting containing the agenda, for reference.

Also attached are the following:

1. Draft minutes of the previous meeting held on 13 August 2025;
2. Market Updates Presentation;
3. Updates on Online Gaming Regulations;
4. ESOP A Framework Timeline;
5. ESOP Update;
6. Investment Policy Presentation;
7. Investment Policy;
8. South Africa Gaming License Presentation.

For your reference.

Thank you.

Sincerely,

Atty. Carol Padilla
Legal Counsel for Corporate Compliance

Legal and Compliance Department

DigiPlus Interactive Corp.
35th Floor, Ecoprime Bldg., 32nd Street corner 9th Avenue,
BGC, Taguig 1635
t: (632) 8637 5291 loc.1074
e: carol.padilla@digiplus.com.ph

www.digiplus.com.ph

digiplus
multiply the fun

DigiPlus is one of the fastest-growing digital entertainment companies in the country. It currently operates the country's leading digital platforms BingoPlus, ArenaPlus, and PeryaGame, with more to come. For more information, visit: www.digiplus.com.ph

ANNEX "L"

DIGIPLUS INTERACTIVE CORP.
Minutes of the Meeting of the Board of Directors
Held on 12 December 2024 at 2:30 PM
via Zoom Teleconference

Directors Present:

Mr. Eusebio H. Tanco
Mr. Tsui "Andy" Kin Ming
Mr. Willy N. Ocier
Mr. Ramon Pancratio D. Dizon
Mr. Renato G. Nuñez
Mr. Rafael Jasper S. Vicencio
Atty. Jose Raulito E. Paras
Atty. Timoteo B. Aquino

[redacted]

4. APPROVAL OF THE 2025 BUDGET

[redacted]

[redacted]

[redacted]

CY 2025 Budget

Mr. Pielago next presented the Company's CY 2025 financial budget. Mr. Pielago stated the Company's key strategies for CY 2025 are as follows:

[redacted]

[redacted]

[redacted]

[redacted]

Summarizing the discussion above, Mr. Pielago presented the Company's CY 2025 projected consolidated financial performance and financial position as follows:

2025 Detailed Budget

[redacted]

Salaries and other benefits	(2,810)	-4%	(896)	(986)	(986)	(986)	(3,851)	-4%

[redacted]

[redacted]

- **Operating expenses**
  - ***Salaries*** – increase by 10% effective April 2025; included ESOP compensation expense

[redacted]

[redacted]

"**RESOLVED,** as it hereby resolved, that the Board of Directors hereby approves the Calendar Year 2025 Financial Budget of the Corporation."

[redacted]

[redacted]

[redacted]

[redacted]

6. ADJOURNMENT

There being no further business to discuss, the meeting was adjourned upon motion duly made and seconded.

(Signature page follows)

Certified correct:

[redacted]

ATTY. CAROL V. PADILLA
Corporate Secretary

Minutes read and approved by:

[redacted]

EUSEBIO H. TANCO
Director/Chairman

[redacted]

TSUI KIN MING
Director/President

[redacted]

WILLY N. OCIER
Director

[redacted]

RAFAEL JASPER S. VICENCIO
Director

[redacted]

ATTY. JOSE RAULITO E. PARAS
Director

[redacted]

RENATO G. NUÑEZ
Director

[redacted]

RAMON PANCRATIO D. DIZON
Independent Director

[redacted]

ATTY. TIMOTEO B. AQUINO
Independent Director