Audit Committee Charter

The Board of Directors ("Board") of **DigiPlus Interactive Corporation** (the "Corporation") hereby adopts this Charter of the **Audit Committee** (the "Committee").

Purpose of Audit Committee:

The **Audit Committee** shall have oversight responsibility for the financial reporting process, system of internal controls, internal and external audit processes and monitoring of compliance with applicable laws and regulations.

Composition and Qualifications of Members:

The Committee shall be composed of at least three (3) appropriately qualified non-executive members of the Board. Audit Committee members, preferably, shall have accounting and finance backgrounds. A majority of the members should be independent directors, including the Chairman. However, the Chairman of the Audit Committee should never, at the same time, act as the Chairman of the Board or of any other committees.

All the Audit Committee members shall have relevant background, knowledge, skills, and/or experience in the areas of accounting, auditing and/or finance. Further, each member must have at least an adequate understanding of the Corporation's financial management systems and environment.

Meetings:

The Audit Committee shall meet with the Board without the presence of the Chief Executive Officer or other management team members, and periodically meets with the Chief Audit Executive/Head of Internal Audit.

The Audit Committee shall meet at least once every quarter or more frequently as circumstances require. The Committee shall meet privately with the external auditors without the presence of Senior Management at least once a year. The Chairman may call a meeting at any time as needed.

The Audit Committee, through the Corporate Secretary of the Corporation, shall furnish the members with the notice, the agenda, and the appropriate materials at least three (3) days before any meeting.

Duties and Responsibilities:

The Audit Committee shall oversee Senior Management in the establishment and continuous maintenance of an adequate, effective and efficient internal control system, in accordance with internationally recognized frameworks. It ensures that systems and processes are designed to provide reasonable assurance on the reliability and integrity of financial and operational reporting, compliance with legal and regulatory requirements, and internal policies, the efficiency and effectiveness of operations, and safeguarding of assets.

The Audit Committee has the following duties and responsibilities, among others:

a. Assist the Board in the performance of its oversight responsibility for the financial and non-financial/sustainability/ESG reporting process, system of internal control, audit process and monitoring of compliance with applicable laws, rules and regulations.

b. Perform oversight financial management functions specifically in the areas of managing credit, market, liquidity, operational, legal and other risks of the Corporation, and crisis management.

c. Perform oversight functions over the Corporation's internal and external auditors. It should ensure the independence of both internal and external auditors from each other. Furthermore, the Audit Committee shall make certain that both auditors are given unrestricted access to all records, properties and personnel to enable them to perform their respective audit functions.

d. Recommend the approval of the Internal Audit Charter (IA Charter) and review the annual internal audit plan to ensure its conformity with the objectives of the Corporation. The Internal Audit Plan will include the scope of the audit, resources and budget necessary to implement it. It should be based on a comprehensive, documented risk assessment, integrating insights from various risk management functions.

e. Prior to commencing an audit, there will be a meeting with the external auditor about the nature, scope and expenses of the audit, and ensure proper coordination if more than one audit firm is involved in the activity to secure proper coverage and minimize duplication of efforts.

f. Pre-approve all audit plans, scope and frequency one month before the conduct of external audit.

g. Elevate the accounting and auditing, process, practices and methodologies with the adoption of international standards. The Audit Committee shall ensure that all internal audit activities are fully compliant with the Global Internal Audit Standards (GIAS) as prescribed by the International Internal Audit Standards Board thru the Institute of Internal Auditors (IIA), and ensure the accounting system of the Corporation will be 100 percent compliant to Philippine Financial Reporting Standards (PFRS).

h. Develop a transparent financial management system to ensure the integrity of internal control activities throughout the Corporation through a step-by-step procedures and policies handbook that will be used by the entire organization.

i. Organize an Internal Audit Department, and consider the appointment of an independent internal auditor or Chief Audit Executive (CAE)/Head of Internal Audit (HIA) and the terms and conditions of engagement and removal, or approve the terms and conditions for outsourcing internal audit services. The Internal Audit (IA) Department, headed by the CAE/HIA, monitors and evaluates the adequacy and effectiveness of the Corporation's internal control system, integrity of financial reporting, and security of physical and information assets. A well-designed internal control procedures and processes that will provide a system of checks and balances should be in place to (a) safeguard the Corporation's resources and ensure their effective utilization, (b) prevent occurrence of fraud and other irregularities, (c) protect the accuracy and reliability of the Corporation's financial and non-

financial/sustainability/ESG data, and (d) ensure compliance with applicable laws and regulations.

j. Supervise Management in the formulation of rules and procedure on financial and non-financial/sustainability/ESG reporting and internal control in accordance with the guidelines provided in the Revised Code of Corporate Governance.

k. Review the reports submitted by the internal and external auditors as well as review the quarterly, half-year and annual financial statements before their submission to the Board, with particular focus on the following matters:

- Any changes in accounting policies and practices;
- Major judgement areas;
- Significant adjustments resulting from the audit;
- Going concerns assumptions;
- Compliance with accounting standards;
- Compliance with tax, legal and regulatory requirements

l. Coordinate, monitor and facilitate compliance with laws, rules and regulations.

m. Evaluate and determine the non-audit work, if any, of the external auditor and review periodically the non-audit fees paid to the total annual income of the external auditor and to the Corporation's overall consultancy expenses.

n. Disallow any non-audit work that will conflict with these duties as external auditor or may pose threat to this independence. Disclose in the Corporation's annual report and annual corporate governance report any permitted non-audit work.

o. Establish a robust process for the selection, appointment, reappointment, renewal, or replacement of the external auditor, subject to Board approval

p. Assess, monitor, and ensure the independence, objectivity, and integrity of the external auditors

q. Establish and identify the reporting line of the Internal Auditor to enable him to properly fulfil his duties and responsibilities. The Internal Auditor shall report directly to the Audit Committee.

r. Ensure that, in the performance of the work of the Internal Auditor, he shall be free from interference of outside parties.

s. Ensure that the internal audit function upholds a comprehensive quality assurance and improvement program covering all aspect of IA activities, inclusive of its evaluation for compliance with IIA Standards. Additionally, an external assessment of IA activities shall be required at least once every five (5) years.

t. Reviews and monitors Management's responsiveness to the Internal Auditor's

findings and recommendations and reviews the disposition of the recommendations of the External Auditor's management letter.

u. The Audit Committee shall have a robust process of approving, recommending approval, appointment, reappointment and renewal of external auditor's services as ratified by the shareholders. The Audit Committee shall also be responsible for assessing the independence and integrity of external auditors.

Review of Audit Committee and Internal Audit Charters

The Committee shall review the adequacy, relevance and scope of the Charters at least annually and recommend any proposed changes to the Board for approval.

Approved by the Board of Directors on 2 November 2026.

Certified by:

CAROL V. PADILLA
Corporate Secretary