Corporate Governance Committee Charter

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

Purpose of Corporate Governance Committee

The purpose of the Corporate Governance Committee is to (a) advise the Board with respect to the Board composition, procedures and committees; (b) develop and recommend to the Chief Executive Officer and the Board a set of corporate governance guidelines applicable to the Corporation and to monitor such governance guidelines.

Composition and Qualifications of Members

The Committee shall consist of at least three (3) members, all of whom must be independent directors, including the Chairman. The Board shall appoint the members of the Committee at its annual organizational meeting and each member shall serve upon his election until the next organizational meeting of the Board, unless removed or replaced by the Board.

Meetings

The Corporate Governance Committee shall meet at least twice a year or at such times and places as it considers appropriate. The Chairman may call a meeting at any time as needed.

The Corporate Governance 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.

Powers, Duties and Responsibilities of the Committee:

a. Oversee the implementation of the Corporation's corporate governance framework and policies as well as periodically review and update the same to ensure it remains appropriate and relevant in light of the Corporation's size, complexity and business strategy, as well as business and regulatory environment;

b. Oversee the periodic performance evaluation of the Board, the Board committees and executive management including the conduct of an annual self-evaluation of its own performance, share the evaluation results with the Board and implement concrete action plans to address identified areas for improvement;

c. Recommend and plan continuing education or training programs for the members of the Board, compliant with the required minimum hours for new and incumbent directors, and propose for the approval of the Board, the assignment of tasks and projects to the Board committees;

d. Adopt corporate governance policies and ensures that these are reviewed and updated regularly, and consistently implemented;

e. Review and oversee the structure, size and composition of the Board and make recommendations to ensure compliance with applicable laws, rules and regulations as

well as the Corporation's By-laws and Manual of Corporate Governance;

f. Review succession plans for members of the Board and senior executives (from group heads to the Chief Executive Officer);

g. Oversee the development and implementation of the Corporation's ESG or Sustainability Framework, including its annual integrated reporting process, encompassing climate-related and other material sustainability-related risks and opportunities;

h. Identify and review external developments/sustainability matters which are likely to have significant impact upon the Corporation's reputation and/or its ability to conduct its business appropriately as a good corporate citizen;

i. Monitor exposure, progress, and emerging risks of the Corporation's operations, sustainability, and climate-related initiatives, programs, and projects, and recommends changes to strategy, risk management, metrics, and targets as necessary; and

j. Perform such other duties and responsibilities that may be delegated to the Committee by the Board from time to time. The Committee shall be guided by the Corporation's mission and vision in the fulfillment of its functions.

Review of Committee Charter

The Committee shall review the adequacy, relevance, and scope of the Charter at least on an annual basis 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