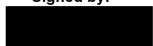

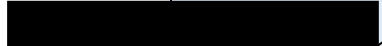

	Manual Title: <b>FINANCE MANUAL</b>		
	Policy Number: <b>CPFI-FIN-DD-01 2026 Rev 00</b>	Effectivity Date: <b>01 March 2026</b>	Page Number: <b>Page 1 of 2</b>
	Policy Title: <b>DIVIDEND POLICY</b>	Supersedes Policy Number: <b>N/A</b>	

**Document History:**


- Revision Number 00 always means Official Release
- For Revision Number 01 onwards, Description of Change must indicate which Section Numbers have been revised.


Revision Number	Description of Change	Author	Signature	Issued Date
00	Official Release	Kayla Paclibar	Signed by:  <small>92A40B99E4294F5...</small>	02-Mar-2026

**Reviewed by:**

Department	Name	Designation	Signature	Date
Treasury	Bernard Bryan C. Kee	Group Deputy Treasurer	DocuSigned by:  <small>A4B1BA4DD3634E5...</small>	02-Mar-2026
Legal and Compliance	Maria Isabel M. Llave	Associate Counsel and Data Privacy Officer	Signed by: 	
Legal and Compliance	Maria Rosario L. Ybanez	General Counsel and Compliance Officer	DocuSigned by:  <small>4322F0D5A3B644F...</small>	09-Mar-2026

**Approved by:**

Designation	Name	Signature	Date
Chief Finance Officer	Richard Kristoffer S. Manapat	DocuSigned by:  <small>023E57FBE2C2475...</small>	09-Mar-2026

	Manual Title: <b>FINANCE MANUAL</b>		
	Policy Number: <b>CPFI-FIN-DD-01 2026 Rev 00</b>	Effectivity Date: <b>01 March 2026</b>	Page Number: <b>Page 2 of 2</b>
	Policy Title: <b>DIVIDEND POLICY</b>	Supersedes Policy Number: <b>N/A</b>	

Century Pacific Food, Inc. (the “Corporation”) is committed to maintaining a consistent and sustainable Dividend Policy that reflects sound financial performance and prudent capital management. The amount, nature and timing for declaration of dividends are declared upon approval of the Board, taking into account the Corporation’s profitability, capital adequacy, and strategic priorities.

With this, the Corporation provides for an annual cash and/or share dividend pay-out approximately 30% of its recurring net income after tax for the preceding fiscal year, subject to the following:

- Compliance with requirements of applicable laws and regulations
- Compliance with internal thresholds adequate to support maintenance of ongoing business operations, initiatives, and growth targets, and
- Special circumstances obtaining restrictions on declaration of dividends.

This Policy shall remain effective unless otherwise modified by the Corporation.

Issued on: 09-Mar-2026