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	Policy Number: CPFI-HR-WB-01 2026 Rev 01	Effectivity Date: 29-May-2026	Page Number: Page 1 of 9
	Policy Title: WHISTLEBLOWER POLICY		Supersedes Policy Number: WHISTLEBLOWER POLICY (2009)

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	Date Signed
01	<ul style="list-style-type: none"> • Revised scope to include external parties in Section I(A) and (D), Section II, Section IV (C); • Added VP-Human Resources and Corporate Affairs, AVP Labor Employee Relations, General Counsel, Head of Investor Relations and Controller of Relevant Business Units as members of the CPG Ethics Committee in Section I(A) and (D), Section VI (C); • Added definition of Reporting Channel in Section IV(C); • Revised definition of Whistleblower in Section IV(D); • Revised protections to Whistleblower in Section V; • Revised procedure for reporting in Section VI; • Updated reporting channels in Section VI (B) and (C); • Revised procedure for receipt of complaints not covered by this policy in Section VI(D); • Revised procedure for investigation and analysis of complaints in Section IV (E); • Parties to be informed upon resolution of complaint in Section VI (F); 	Kayla Paclibar	Sgd.	17-Mar-2026


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Reviewed by:

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Legal and Compliance	Maria Rosario L. Ybanez	General Counsel and Compliance Officer	Sgd.	15-Apr-2026
Corporate HR	Alvin A. Manuel	AVP – Labor Employee Relations	Sgd.	15-Apr-2026
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Approved by:

Designation	Name	Signature	Date
Vice President – Human Resource and Corporate Affairs	George Leander Q. Wang III	Sgd.	20-Apr-2026
Executive Vice President, Chief Financial Officer, Chief Information Officer and Business Services Head	Richard S. Manapat	Sgd.	16-May-2026
Chief Executive Officer and President	Teodoro Alexander T. Po	Sgd.	29-May-2026


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WHISTLEBLOWER POLICY

I. Statement of the Policy

- A. This policy addresses the commitment of Century Pacific Group, Inc., and its subsidiaries (the "Company"), to integrity and ethical behavior by helping to foster and maintain an environment where employees, suppliers, shareholders, and relevant stakeholders, can act appropriately and raise issues of concerns regarding good faith belief of potential or suspected breach of company policies, code of ethics, and law, without fear of retaliation.
- B. The Company shall create the CPG Code of Business Conduct and the CPG Ethics Committee on Business Behavior (Ethics Committee). The members of the Ethics Committee are the VP-Human Resources and Corporate Affairs, Chief Audit Executive, AVP Labor Employee Relations, General Counsel, Head of Investor Relations (as needed) and Controller of relevant Business Unit or subsidiary (as needed).
- C. Employees are expected to abide by the Company's Rules and Regulations and report violations or suspected violations in accordance with this Policy. Furthermore, an individual cannot be compelled by any Company Employee to violate a law or the Company policies, rules and regulations. In the interest of the Company, employees who have knowledge of specific acts which he or she reasonably believes violate the rules and regulations must disclose those acts to the Ethics Committee.
- D. The procedures facilitate access for employees and external parties to reach the VP-Human Resources and Corporate Affairs. The Company shall devise procedures for handling a Good Faith Report of Wrongdoing and for responding to complaints of reprisal or retaliation against Whistleblowers. Such procedures shall conform to the procedures detailed below. These procedures should be published in the employee handbook, as well as on applicable websites.
- E. This policy protects reporting parties who make Good Faith Report of Wrongdoing from retaliatory actions including discharge, reassignment, demotion, suspension, harassment, or other discriminatory acts. Any Company employee who retaliates against any Whistleblower shall be subject to sanctions under the CPG Code of Conduct and Discipline, applicable sanctions under the Labor Code of the Philippines, relevant Penal Laws, and all other applicable and relevant Laws of the Philippines, without prejudice to other additional legal remedies accorded to the Whistleblower under the law.
- F. All Company employees shall have the duty to cooperate with investigations initiated under this policy.

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- G. This policy does not fundamentally change the responsibility for conducting investigations but clarifies normal jurisdictional interests. Individual employee grievances and complaints regarding terms and conditions of employment will continue to be reviewed under the applicable policies.
- H. In all instances, the Company retains the prerogative to determine when circumstances warrant an investigation and, in conformity with this policy and applicable laws and regulations, the appropriate investigative processes to be employed.
- I. Good Faith Report of Wrongdoings are encouraged to be made in writing to ensure a clear understanding of the issues raised. Such reports should be factual rather than speculative or conclusory and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures.
- J. The Corporate Human Resources Division (Corporate HR) shall conduct periodic review of this policy under close supervision of the Ethics Committee.
- K. Corporate HR shall have overall responsibility for the implementation of this policy effective 29-May-2026.

II. Purpose


A Whistleblower Protection Policy establishes procedures to ensure that individuals can "blow the whistle" by reporting good faith suspicions of illegal, unethical or other inappropriate activity without fear of retaliation. The purpose of this policy is to encourage all individuals to disclose any wrongdoing that may adversely impact the Company, its customers, shareholders, employees, suppliers, investors, and the public at large.

III. Covered by the Policy

This policy shall cover all employees of the Century Pacific Group, Inc. and its subsidiaries, excluding Shakey's Group, PHDC and PPHI.

IV. Definitions (For Purposes of this Policy)

- A. Adverse Employment Action - Examples of Adverse Employment Action which may be considered retaliatory acts include, but are not limited to, demotion, suspension without reasonable and lawful cause, termination without a just and/or authorized cause, transfer to a lesser position, reassignment, denial of promotions, denial of benefits, threats, harassment

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or denial of compensation as a result of the employee's report of wrongdoing, or any manner of discrimination against the reporting employee in the terms and conditions of employment.


- B. Good Faith - Good faith is evident when the report is made without malice or consideration of personal benefit and the individual has a reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.
- C. Reporting Channel – any official Company-designated method or platform through which employees, contractors, shareholders, or external third parties may confidentially or anonymously submit a report containing suspected illegal, unethical or inappropriate activities.
- D. Whistleblower – Any individual who reports activities which he/she considers, in good faith as illegal, unethical or other inappropriate activities. Whistleblowers may be employees of the Company and its subsidiaries, vendors, contractors, shareholders, customers, investors, stakeholders, or the general public. The Whistleblower's role is limited to reporting illegal, unethical or inappropriate activities. They are not investigators or finders of fact, nor do they determine the appropriate corrective remedial action which may be warranted.
- E. Wrongdoing - Examples of wrongdoing include, but are not limited to, fraud, including financial fraud and accounting fraud, violation of laws and regulations, violations of Company policies, unethical behavior or practices, endangerment to public health of safety and negligence of duty.
- F. Subject Person - The person who is the focus of a fact-finding investigation either by virtue of an allegation made or evidence gathered during the course of an investigation.

V. Protections For the Whistleblower

- A. Anonymity & Confidentiality. The Company shall treat all disclosures contained in Good Faith Report of Wrongdoings with utmost confidentiality. The confidentiality of the Whistleblower's identity shall be maintained confidential to the extent possible.

However, Whistleblowers are encouraged to reveal their identity because anonymity can sometimes hinder an investigation of the complaint. Nonetheless, the policy guarantees confidentiality to the extent possible within the legitimate needs of law and investigation.

- B. No Retaliation. The policy assures employees and all other external parties that the organization has a zero-tolerance policy for retaliation, and that any Whistleblower who files or submits a Good Faith Report of Wrongdoing will not experience abuse, harassment,

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threats, discrimination or any adverse employment action (for employee Whistleblowers) as a consequence.

In case the Whistleblower believes he has been retaliated against for whistleblowing, he/she may seek redress or file a formal complaint to the reporting channel initially used to report the incident. Any retaliatory acts or Adverse Employment Action (for employee Whistleblowers) perpetrated against the Whistleblower shall be investigated by the Committee which shall be governed by the CPG Code of Conduct and Discipline, applicable sanctions under the Labor Code of the Philippines, relevant Penal Laws, and all other applicable and relevant Laws of the Philippines, without prejudice to other additional legal remedies accorded to the Whistleblower under the law.

The right of a Whistleblower for protection against retaliation does not include immunity for his/her wrongdoing or participation in the reported irregularity wherein such participation was eventually verified and proven during the course of the investigation.

VI. Procedures


- A. Filing of Good Faith Report of Wrongdoing. Whistleblowers provide initial information related to a reasonable belief that an improper or illegal activity has occurred. The motivation of a Whistleblower is irrelevant to the consideration of the validity of the allegations. However, the intentional filing of a false report, whether orally or in writing, is considered an improper activity which the Company has the right to act upon.

Whistleblowers shall refrain from obtaining evidence for which they do not have the right to access. Such improper access may itself be considered an improper activity.

Anonymous Whistleblowers must provide sufficient corroborating evidence to justify the commencement of an investigation. An investigation of unspecified wrongdoing or broad allegations will not be undertaken without verifiable evidentiary support. Because investigators are unable to interview anonymous Whistleblowers, it may be more difficult to evaluate the credibility of the allegations and therefore, less likely to cause an investigation to be initiated.

- B. Reporting Channels. Any individual who wishes to file a Good Faith Report of Wrongdoing may file or submit, orally or in writing, through any of the available reporting channels below:

Reporting Channels	Details
Hotline:	<u>(632) 8672-7501</u>
Cellphone:	<u>0917-3269564</u>
E-mail Address:	<u>cpgethics@centurypacific.com.ph</u>

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Office Address:	7F Centerpoint Building Julia Vargas corner Garnet Street Ortigas Business Center, Pasig City Metro Manila, Philippines 1605
Others	<u>All other official reporting channels made available by the Company</u>

Note: When reporting an alleged violation by telephone, it is not required to leave your name.

- C. Additional Reporting Channels. In addition to any other avenue available to a Whistleblower, he or she may report to any members of the Ethics Committee, openly, confidentially or anonymously, any good faith belief of wrongdoing or illegal activities:

- VP-Human Resources and Corporate Affairs
- Chief Audit Executive
- AVP Labor Employee Relations
- General Counsel
- Head of Investor Relations
- Controller of the relevant Business Unit or subsidiary


Any of the members of the Ethics Committee who receives a Good Faith Report of Wrongdoing shall furnish a copy of the Report to the VP-Human Resources and Corporate Affairs within 24 hours from receipt.

- D. Other Complaints. Complaints received through any of the Reporting Channels above not related to a Wrongdoing Report or Whistleblowing Complaints shall be forwarded to the relevant and appropriate departments for resolution. (i.e. Food quality complaints shall be forwarded to QA Department, Data Privacy Breach or Complaints shall be forwarded to the DPO, etc.)

- E. Investigation and Analysis.

- Upon receipt of the Good Faith Report of Wrongdoing, the Ethics Committee shall convene to conduct fact-finding investigation and prepare a report with a summary of the results of the investigation, without prejudice to engaging outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.
- Whistleblowers have a responsibility to be candid with the Ethics Committee, investigators or engaged auditors, counsels or other experts assisting in the investigation and shall set forth all known information regarding any reported allegations.
- The Committee may consult any employee which it believes would have appropriate expertise or information relevant to the complaint and conduct any other activities relevant and necessary to assist them in their investigation.

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- Any participants in the investigation should refrain from discussing or disclosing the details of the investigation, including their testimony, to anyone not connected to the investigation. In no case should the participant discuss with the Subject Person the nature of evidence requested or provided, or testimony given to investigators unless agreed to by the investigator.
- Requests for confidentiality by any participants in the investigation will be honored to the extent possible within the legitimate needs of law and the investigation.
- Any participants in the investigation are entitled to protection from retaliation for having participated therein.


F. Resolution.

- Whistleblowers, Subject Persons and, at the discretion of VP-Human Resources and Corporate Affairs, relevant members of Senior Management and CPG Employees, shall have a right to be informed of the disposition of their disclosure absent overriding legal or public interest reasons.
- Corporate HR shall retain all records relating to any wrongdoing allegation and to the investigation of any such improper activities in accordance to the Document Management, Retention and Disposal Policy of the Company.
- Any disciplinary or corrective action initiated against the Subject Person as a result of an investigation pursuant to this policy shall adhere to the applicable Code of Conduct and Disciplinary procedures.

VII. Rights of Subject Person

- A. The decision to conduct an investigation is not an accusation; it is to be treated as a neutral fact-finding process. The outcome of the investigation may or may not support a conclusion that an improper act was committed and, if so, by whom.
- B. The identity of a Subject Person should be maintained in confidence to the extent possible given the legitimate needs of the investigation.
- C. The Subject Person should normally be informed of the allegations at the outset of a formal investigation and have opportunities for input during the investigation.
- D. The Subject Person shall have the duty to cooperate with investigators to the extent that their cooperation will not compromise self-incrimination protections under law.
- E. The Subject Person shall have the right to consult with a person or persons of their choice. This may involve representation, including legal representation.

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- F. The Subject Person shall have the responsibility not to interfere with the investigation and to adhere to admonitions from investigators in this regard. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached or intimidated.
- G. Unless there are compelling reasons to the contrary, the Subject Person should be given the opportunity to respond to material points of evidence contained in an investigation report.
- H. No allegation of wrongdoing against a Subject Person shall be considered sustained unless at a minimum, a preponderance of the evidence supports the allegation.
- I. The Subject Person shall have the right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject Person should be consulted as to whether public disclosure of the investigation results would be in the best interest of the company and the Subject Person.

Reference List

1. CPG Code of Business Conduct