



## **INTERNAL AUDIT and COMPLIANCE ATTESTATION for the year ended December 31, 2023**

The undersigned President and Chief Executive Officer, Chief Audit Executive, and Compliance Officer attest to the overall adequacy and effectivity of a sound internal audit, internal control, and compliance systems that are instituted and functioning as intended in the operations of the Business Units of Pacific Online Systems Corporation (Pacific Online) audited for the year ended December 31, 2023.

This is in accordance with Pacific Online's corporate governance (CG) and compliance-related policies and programs, prevailing best practices in CG, and on the basis of the procedures performed in accordance with the annual internal audit plan, which was reviewed by the Audit Committee. This also complies with the recommendation under Principle 12 of the Code of CG for Publicly-listed Companies, as provided in the Memorandum Circular No. 15, Series of 2017.

**Anna Josefina G. Esteban**  
Chief Audit Executive

**Michelle T. Hernandez**  
Compliance Officer

**Jackson T. Ongsip**  
President and Chief Executive Officer