

Indemnity Undertaking – tax treaty

Annex “A”

(Date)

EMPERADOR INC.
7th Floor 1880 Eastwood Avenue,
Eastwood City CyberPark
188 E. Rodriguez Jr. Avenue, Bagumbayan,
Quezon City

Re: Indemnity Undertaking – Cash Dividends from EMPERADOR INC.

Gentlemen:

This refers to the cash dividends due from EMPERADOR INC. (the “Company”) to _____, [a citizen of _____ and residing in _____ / a corporation organized and existing under the laws of _____ and with principal place of business at _____] (the “**Stockholder**”) in the amount of _____ (Php _____) pursuant to the declaration of the Board of Directors of the Company on January 06, 2026 (the “**Dividends**”), are subject to a withholding tax rate of _____ percent (%) pursuant to the tax treaty between _____ and the Republic of the Philippines.

The Company, as the withholding agent of the Philippine government for the withholding of taxes due on Dividends to nonresident alien individuals and foreign corporations, is made primarily responsible for the remittance of the correct amount of withholding taxes due on those Dividends to the Bureau of Internal Revenue (“BIR”). Further, penalties are imposed upon the Company under Philippine law for failure to do so.

The undersigned hereby requests the Company to withhold taxes based on the preferential tax treaty rate for remittance to the BIR. In the event of an assessment issued by the BIR for the Company’s failure to file or pay the correct amount of tax to the Philippine tax authorities on the basis of the Stockholder’s representations stated herein, the Stockholder will be solely liable for, and will promptly pay when due any taxes, fees, charges or other amounts and any tax deficiency and attendant interest and penalty charges and/or damages resulting from misrepresentation or breach or default of any representations stated herein, including any interest and penalties due thereon, due to any authorities in the Philippines with respect to the Dividends. The Stockholder expressly authorizes the Company to pay over to the Philippine tax authorities any amounts that the Company may hold belonging to the Stockholder to settle any deficiency tax liability and attendant interest and penalty charges of the Stockholder and damages of the Company resulting from misrepresentation or breach or default of any representations stated herein arising from the receipt of the Dividends. The Company is under no obligation to settle all or part of the obligation with its own funds, however, should it decide to settle the same, the Stockholder undertakes to promptly reimburse the Company for costs expended in relation to the said assessment/s within thirty (30) days from demand by the Company.

The Stockholder further agrees that it will indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and

against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine tax authorities due to or on account of the Dividends.

The Stockholder accepts the continuity of this indemnity undertaking which shall survive a transfer of shares.

The Stockholder hereby further represents, warrants and certifies, that all consents, permits and approvals required for the execution of this indemnity undertaking have been secured and are in full force and effect, and that the person signing this undertaking has been duly authorized to do so by the Stockholder.

(Name and signature of Stockholder or authorized representative)

(APOSTILLE OR NOTARIAL ACKNOWLEDGMENT & CONSULARIZATION)