



EMPERADOR INC.

7/F 1880 Eastwood Avenue, Eastwood CyberPark, E. Rodriguez Jr. Avenue (C-5), Bagumbayan, Quezon City 1110, Philippines
Tel: (632) 8709-2222 Fax: (632) 8709-2026

Attestation of Internal Audit, Control, and Compliance For the year ended December 31, 2025

Our internal audit, control, and compliance functions are integral components of our corporate governance framework. We adhere to these principles to maintain the trust and confidence of our stakeholders while striving for operational excellence and sustainable growth.

Internal Audit:

Our organization conducts regular internal audits to evaluate the effectiveness of our internal control systems, identify areas for improvement, and ensure compliance with organizational policies and procedures. These audits are conducted by qualified professionals who operate independently to provide objective assessments of our operations.

Control:

We have established robust internal control mechanisms to safeguard assets, prevent fraud, and ensure the accuracy and reliability of financial reporting. Our control framework encompasses policies, procedures, and guidelines designed to mitigate risks and promote accountability across all levels of the organization.

Compliance:

Compliance with relevant laws, regulations, and industry standards is a cornerstone of our organizational culture. We continuously monitor changes in regulatory requirements and adapt our policies and practices accordingly to ensure full compliance with all applicable legal and regulatory obligations.

We, the undersigned, confirm that Emperador, Inc. and its subsidiaries have established and implemented adequate and effective systems of internal audit, controls, and compliance that have been working as intended for the year ended on December 31, 2025.

This Attestation is issued in compliance with the recommendation under Principle 12 of the Code of Corporate Governance for Publicly-listed Companies, as provided in SEC Memorandum Circular No. 15, Series of 2017.


Glenn Manlapaz
President and Chief Executive Officer


Dina Inting
Chief Compliance Officer/Chief Financial
Officer/Chief Information Officer


Grace Maralit
Chief Audit Executive