

# Corporate Disclosures Procedure Manual

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**PHINMA CORPORATION**

November 2019

PHINMA CORPORATION | COMPLIANCE

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### Document Version History

Approval Date	Policy Owner	Revisions
Aug. 2, 2017 - CG and RPT Committee Aug. 3, 2017 – PHN Board	Compliance	Final version
Nov. 2019	Compliance	Revised based on SEC Rules on Material RPT and Revised Corporation Code (Added Secs. 7.2.1/7.2.2/7.2.3 in Feb 2020)

## 1 PURPOSE

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This Corporate Disclosures Procedure Manual describes the standard procedures to be followed in the management of required corporate disclosures in compliance with PSE and SEC rules and regulations.

## 2 SCOPE

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This procedure manual applies to all officers and employees of PHINMA Corporation, and its related parties, in charge of corporate disclosure responsibilities related to the following rules and regulations:

- Revised Corporation Code of the Philippines effective February 23, 2019
- Securities and Exchange Commission Rules on Material Related Party Transactions for Publicly Listed Companies (SEC Memorandum Circular No. 10 Series of 2019) effective April 25, 2019
- Securities and Exchange Commission Code of Corporate Governance for Publicly-Listed Companies (SEC Memorandum Circular No. 19 Series of 2016) effective January 1, 2017
- 2015 Securities and Regulations Code of the Philippines (RA 8799 and its Implementing Rules and Regulations)
- Philippine Stock Exchange Listing and Disclosure Rules, Supplemental Rules and Guidance Notes
- Corporation Code of the Philippines (Batas Pambansa 68)

## 3 RELATION TO OTHER COMPANY POLICIES

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This procedure manual shall be read in conjunction with other company policies such as but not limited to the following:

- Manual on Good Corporate Governance
- Code of Business Conduct and Ethics
- Related Party Transactions Policy
- Insider Trading Policy
- Conflict of Interest Policy
- Anti-Fraud Policy
- Whistle-Blowing and Non-Retaliation Policy

## 4 DUTIES AND RESPONSIBILITIES

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### 4.1 COMPLIANCE DEPARTMENT

The Compliance Department has the following responsibilities in relation to corporate disclosures:

- Promote transparency and good corporate governance within the company by adopting corporate governance policies and best practices and ensuring that these are complied with and updated to comply with ASEAN standards.
- Comply with continuing disclosure requirements of relevant regulators and government agencies by submission of accurate structured and unstructured reports of the company.
- Ensure the uploading of disclosures to the website of the company.
- Check the completeness and accessibility of disclosures uploaded to the website of the company.
- Determine violations of the Manual on Corporate Governance and recommend the imposition of appropriate disciplinary action on the responsible parties and adopt measures to prevent repetition of the violation.
- Perform such other duties and responsibilities as may be provided by the CG and RPT Committee, the Board and regulatory agencies.

### 4.2 STRATEGIC BUSINESS UNIT HEADS

In order for the Compliance Department to promptly disclose complete and accurate information in a timely manner, the SBU Heads or their delegates are responsible for providing complete and accurate information and/or clarify the information and documentation already supplied within a reasonable timeframe for disclosure purposes.

## 5 DEFINITION OF TERMS

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**Corporate Disclosure** refers to the dissemination of material information to the public in accordance with the requirements of a regulatory authority.

**Material Information** refers to any fact or information relating to the business or affairs of the company that would reasonably be expected to affect the market price or value of the company's shares.

**Material Related Party Transaction** refers to any related party transaction/s, either individually, or in aggregate over a twelve (12) month period with the same related party, amounting to ten percent (10%) or higher of company's total assets based on its latest Audited Financial Statements.

**Soft Information** is information that is indefinite in nature such as but not limited to forward-looking statements about future prospects or plans, operations or performance; subjective evaluation by analysts; incomplete proposals, preliminary negotiations, corporate transactions in the planning stage or bid submissions.

**Structured Disclosures** are reportorial requirements in standard formats submitted to regulators within specific time frames such as annual, quarterly and monthly reports.

**Unstructured Disclosures** are communications of corporate developments as they occur intended to update the investing public on the company's activities, operations and business.

## 6 GENERAL DISCLOSURE GUIDELINES

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The following disclosure guidelines applies to disclosures made by PHINMA Corporation, its subsidiaries and related parties.

- The report must be correct, factual and clear.
- The report must contain information that has reached a clear conclusion that is sufficient to enable the public to make informed investment decisions.
- The report must be disseminated through the Exchange (Philippine Stock Exchange) so that everyone has equal access to the information.
- All reportorial requirements submitted to the SEC must be submitted to the PSE and vice versa.

Release of information must first be made to the Exchange prior to the media or the public. Selective disclosure is prohibited, however this limitation will not apply in the following instances:

- Disclosure is done to a person who is bound by duty to maintain trust and confidence to the issuers (e.g. auditor or legal counsel)
- Disclosure is done to a person who agrees in writing to maintain in strict confidence the material information and will not take advantage of it for personal gain.

## 7 TYPES OF DISCLOSURES

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### 7.1 STRUCTURED DISCLOSURES

These are continuing reportorial requirements submitted within a specific time frame in the format and with content required by the relevant agency.

Structured reports must be submitted by the source department to the Compliance department no later than the morning of the deadline date to allow time for possible clarifications of PSE or SEC.

- **Annual Report** using SEC Form 17-A within 105 calendar days after the end of the fiscal year or as such other time as prescribed by the SEC.
- **Quarterly Reports** using SEC Form 17-Q within 45 days after end of the first three quarters of the fiscal year. The report shall include a schedule of aging of accounts receivables.
- **Other Periodic Reports** for interim fiscal periods and current reports on significant developments as the SEC and PSE may prescribe as necessary to update information on the operation and financial condition of the listed company. Periodic reports include:
  1. Report on Beneficial Ownership
  2. Report on Number of Shareholders
  3. List of Stockholders
  4. List of Top 100 Stockholders
  5. Report on Public Ownership
  6. Report on Foreign Ownership
- **Integrated Annual Corporate Governance Report (I-ACGR)** using the SEC provided template on or before every May 31.
- **Sustainability Report** using the SEC provided template and attached to the SEC 17-A (Annual Report)

### 7.2 UNSTRUCTURED DISCLOSURES

These are communication of corporate developments as they occur as may be necessary to update the investing public on information on the operations and business of the listed company such as:

- Issuer's financial condition
- Prospects
- Development projects
- Contracts entered into in the ordinary course of business
- Other information deemed to have significant impact on business operations

Unstructured disclosure is necessary when:

- A major decision has been made during a corporate meeting
- A press statement will be released to the media
- Prior disclosures are no longer accurate
- A disclosure has been partially made on the topic
- Rumors / leaks on material information are already circulating
- False statements have been made by a third party
- Unusual trading occurs

Disclosure must be made promptly within 10 minutes from the receipt of information or board approval or the occurrence of said act, development or event.

Disclosure is not necessary when the activity or development is still considered soft information or when the disclosure would put the company in breach of existing laws.

Soft information is not required to be disclosed but if a disclosure is to be made, it must be done in good faith and have a reasonable, factual basis. When disclosing soft information, the following must be considered:

- Consider consulting with counsel or the Exchange before disclosing
- Disclosure must later on be updated or corrected
- Use of prudent language so as not to mislead the public
- Stress that the information is not final to avoid undue investor reliance and overactive trading volumes

### 7.2.1 DISCLOSURE OF MATERIAL INFORMATION

Material Information refers to any fact or information relating to the business or affairs of the company that would reasonably be expected to affect the market price or value of the company's shares.

PHINMA Corporation shall report every fact or event that occurs which would reasonably be expected to materially affect the decision of investors to buy, to sell or to hold its stock. As a corporation registered with the SEC and listed in the PSE, the Company shall promptly disclose material information and events listed in SEC Form 17C – Current Report under Section 17 of the Securities Regulation Code and SRC Rule 17(b)(3).

Please refer to Appendix 1 for the list of reportable events under SEC Form 17-C and in Appendix 2 Events Mandating Prompt Disclosure per PSE Listing and Disclosure Rules Sec 4.4.

**7.2.2 DISCLOSURE OF MATERIAL INFORMATION ON SUBSIDIARIES AND RELATED PARTIES**

The following material events occurring at the subsidiary level or other related parties of PHINMA Corporation, as applicable, are required to be promptly disclosed to SEC and PSE using the required reports.

Further explanation of the material events listed below is found in Appendix 1 List of Reportable Events under SEC 17-C Current Report and Events Mandating Prompt Disclosure per PSE Listing and Disclosure Rules Sec 4.4.

Types of Material Events that Require Disclosure	Examples
<p><b>1. Acquisition or Disposition of Assets</b>            If any of its <b>majority-owned subsidiaries</b> has acquired or disposed of a significant amount of assets or amounting to ten percent (10%) or more of the company’s total assets, otherwise than in the ordinary course of business.</p> <p><b>*Acquisition</b> shall include every purchase, acquisition by lease, exchange, merger, consolidation, succession or other acquisition.</p> <p><b>*Disposition</b> shall include every sale, disposition by lease, exchange, merger, consolidation, mortgage, or hypothecation of assets, assignment, whether for the benefit of creditors or otherwise, abandonment, destruction, or other disposition.</p>	<p>Purchase/sale of shares of another corporation.</p> <p>Purchase/sale of physical property, plants, equipment, etc.</p>
<p><b>2.</b> Facts of any nature that materially affect or might materially affect the economic, financial or equity situation of those <b>companies controlling, or controlled by the issuer</b> including the sale of or the constitution of sureties/pledges on an important part of such issuer’s assets.</p>	<p>Entry into or termination of Agreements and Joint Ventures.</p> <p>Availment of loans.</p> <p>Dissolution of a related party company.</p>
<p><b>3.</b> Fines of more than P 50,000 and/or other penalties to the issuer or to its <b>subsidiaries</b> by regulatory authorities and the reasons therefore.</p>	<p>Penalties from regulatory authorities include the SEC, PSE, Insurance Commission and other regulatory bodies as applicable to the subsidiary.</p>
<p><b>4. Defaults Upon Senior Securities</b>            If there has been any material default in the payment of principal, interest, a sinking or purchase fund installment, or any other</p>	



material default not cured within thirty (30) days, with respect to any indebtedness of the issuer or any of its significant <b>subsidiaries</b> exceeding five (5%) percent of the total assets of the issuer and its consolidated subsidiaries, identify the indebtedness and state the nature of the default.	
5. Credits of a <b>subsidiary</b> that are likely to become in default.	
6. The filing of any legal proceeding by or against the Issuer and/or its <b>subsidiaries</b> , involving a claim amounting to ten percent (10%) or more of the Issuer’s total current assets or any legal proceeding against its President and/or any member of its Board of Directors in their capacity as such.	
7. Any action filed in court, or any application filed with the Commission, to dissolve or wind-up the Issuer or any of its <b>subsidiaries</b> , or any amendment to the Articles of Incorporation shortening its corporate term.	
8. The appointment of a receiver or liquidator for the Issuer or any of its <b>subsidiaries</b> .	

**7.2.2.1 Procedure for Disclosure of Material Information / Transaction (Except RPTs)**

The following procedures list down the work instructions when reporting material information and/or events from subsidiaries and related parties to the Compliance Department.

<b>Work Instruction</b>	<b>Responsible Person</b>	<b>Timing</b>
<p>1. SBU Head or CFO or delegate informs Compliance Department thru email of the material information or event/s to be disclosed.</p> <p>To aid in the determination of materiality, reference should be made to the definitions of Material Information (Sec. 4 and 6.2) and Soft Information (Sec 6.2) in this manual.</p> <p>If the information or event falls under the list found in Section 6.2.2, this is already determined as material and therefore reportable.</p>	SBU Head / CFO / Delegate	As soon as possible

<p>2. Compliance Department drafts the disclosure using the appropriate PSE template and SEC form and sends to the SBU Head/CFO/Delegate, Compliance Officer, Investor Relations Officer and other officers of the Company as appropriate, for review.</p> <p>The email shall be marked in the Subject line as “Confidential” and the ‘Confidential Mode’ shall be turned on. Recipients will not have the option to forward, copy, print, or download the email to help protect material information from unauthorized access or inadvertent sharing prior to its disclosure using the appropriate channels.</p>	Compliance	Same day as receipt of the information from subsidiary or related party.
<p>3. Based on the comments and revisions of the pertinent officers, Compliance Department sends the final copy of the template or report for disclosure.</p> <p>*Note that the final copy of the disclosure shall be marked accordingly as “Final Copy for Disclosure” in the subject of the email communication in this format:</p> <p>To: Compliance Officer  Cc: Investor Relations Officer, SBU Head / CFO / Delegate</p>	Compliance	Same day as receipt of the revisions from subsidiary or related party.
<p>4. Compliance proceeds to disclose following the procedures in Section 8 of this manual.</p>	Compliance	
<p>5. Compliance Department sends email confirmation that the disclosure has been approved by the PSE.</p>	Compliance	Same day as approval of the PSE

The above procedure shall be read in conjunction with the following sections of this manual:

- Section 3 Duties and Responsibilities
- Section 4 Definition of Terms
- Section 5 General Disclosure Guidelines
- Section 7.2 Unstructured Disclosures
- Section 7.3 Update of Previous Disclosures

**7.2.2.2 Procedure for Disclosure of Material Related Party Transactions (RPT)**

Material Related Party Transaction refers to any transaction/s, either individually, or in aggregate over a twelve (12) month period with the same related party, amounting to ten percent (10%) or higher of the company’s total assets based on its latest Audited Financial Statements.

Material RPTs are required to be reported by PHN: (1) promptly to the PSE thru the appropriate template based on the type of transaction, and (2) within three calendar days after the execution date to the SEC thru the Advisement Report on Material RPTs.

The following procedures list down the work instructions when reporting material RPTs from subsidiaries or related parties to the Compliance Department.

<b>Work Instruction</b>	<b>Responsible Person</b>	<b>Timing</b>
<p>1. Before undertaking any transaction, the Responsible Officers shall check whether it qualifies as a Material RPT under the RPT Policy.</p> <p>To aid in the determination of materiality, reference should be made to the definition of Material Related Party Transaction (Sec. 4) in this manual and to the Related Party Transactions Policy.</p> <p>If it is determined that the transaction is a Material RPT, the Responsible Officer shall use Appendix 3 Internal RPT Reporting Form to immediately submit to Compliance all the information concerning the transaction and any supporting documentation in due advance of undertaking the transaction.</p>	SBU Head / CFO / Delegate	As soon as possible prior to execution of the transaction
<p>2. Compliance reviews the Internal RPT Reporting Form for completeness of required information and coordinates with the reporting SBU for clarification or additional information.</p>	Compliance	Same day upon receipt of the Internal RPT Form
<p>3. Responsible Officer updates the Compliance Department thru email upon execution of the transaction.</p>	SBU Head / CFO / Delegate	Same day as execution of the transaction
<p>6. Compliance Department drafts the disclosure using the appropriate PSE template and SEC form and sends to the SBU Head/ CFO / Delegate, Compliance Officer, Investor Relations Officer and other officers of the Company as appropriate, for review.</p>	Compliance	Same day as receipt of the information from related party.

<p>The email shall be marked in the Subject line as “Confidential” and the ‘Confidential Mode’ shall be turned on. Recipients will not have the option to forward, copy, print, or download the email to help protect material information from unauthorized access or inadvertent sharing prior to its disclosure using the appropriate channels.</p>		
<p>7. Based on the comments and revisions of the pertinent officers, Compliance Department sends the final copy of the template or report for disclosure.</p> <p>*Note that the final copy of the disclosure shall be marked accordingly as “Final Copy for Disclosure” in the subject of the email communication in this format:</p> <p>To: Compliance Officer Cc: Investor Relations Officer, SBU Head / CFO / Delegate</p>	<p>Compliance</p>	<p>Same day as receipt of the revisions from related party.</p>
<p>8. Compliance Department proceeds to disclose following the procedures in Section 8 of this manual.</p>	<p>Compliance</p>	
<p>9. Compliance Department sends email confirmation that the disclosure has been approved by the PSE.</p>	<p>Compliance</p>	<p>Same day as approval of the PSE</p>
<p>10. Compliance Department prepares the Advisement Report for approval of the Corporate Secretary or Delegate and Authorized Officer* of the Related Party or Delegate.</p> <p>*Proof of Authority must be attached to the Advisement Report.</p>	<p>Compliance</p>	<p>Same day as the execution date</p>
<p>11. Compliance submits the Advisement Report to the SEC.</p>	<p>Compliance</p>	<p>Within 3 calendar days from execution date</p>

The above procedure shall be read in conjunction with the following sections of this manual:

- Section 3 Duties and Responsibilities
- Section 4 Definition of Terms
- Section 5 General Disclosure Guidelines
- Section 7.2 Unstructured Disclosures

**7.2.3 PRESS RELEASE**

**7.2.3.1 Company Press Release through the PSE**

Company press releases should have prior clearance from the Chief Executive Officer or the Investor Relations Officer or the Head of Public Affairs or the Head of the pertinent department or all of the above prior to disclosure to the Exchange.

The following procedure details the process of releasing official company press release thru the PSE.

<b>Work Instruction</b>	<b>Timing</b>
1. Investor Relations Officer or Head of Public Affairs or the Head of pertinent department determines if a 'Press Release' related to a material event to be disclosed shall be prepared and informs Compliance Department.	As soon as possible
2. Investor Relations Officer or Public Affairs coordinates with the pertinent department for the content and obtains clearance for the final copy of the 'Press Release' material for disclosure.  *Note that the final copy of the 'Press Release' material shall be marked accordingly as "Final Copy for Press Release" in the subject of the email communication in this format:  To: Compliance Officer, Compliance Manager Cc: Investor Relations Officer, Head of the Pertinent Department, Head of Public Affairs	As soon as possible
3. Compliance Department discloses the final copy of the 'Press Release' thru PSE EDGE.	As soon as the final copy of the PR is received or as discussed and agreed
4. Compliance Department sends email confirmation to Public Affairs that the 'Press Release' disclosure has been approved by the PSE.  *Note that the PSE EDGE system sends a notification email to makers and approvers each time that a disclosure is created, approved, rejected, amended or released by the PSE in their website. Disclosures submitted after 4:00 p.m. will be reviewed and or approved by the PSE on the following trading day.	Same day as approval of PSE
5. Public Affairs sends the press release for publication to media upon receipt of confirmation of PSE approval.	Same day as approval of PSE
6. Public Affairs posts the 'Press Release' material in the PHINMA Corp. website under 'News and Updates' section and other official online platforms.	Same day as approval of PSE

**7.2.3.2 Press Release from SBUs**

From time to time, SBUs and related companies may need to issue their own company press releases to local media or news outlets which may contain material or non-material information. In such cases, the SBUs shall inform Public Affairs, Investor Relations and Compliance department not later than 24 hours prior to the intended release to provide opportunity to review its content and form.

**7.2.4 DISCLOSURE OF TRANSACTIONS ON PHN SHARES**

PHINMA Corporation is required to disclose the dealings of its directors, principal officers, subsidiaries, affiliates or entities it controls or manage on its own shares.

The PSE and SEC imposes fines and penalties on late, incomplete, inaccurate or non-disclosure of such transactions. The PSE likewise publishes such imposition of penalties on their public website.

**7.2.4.1 Blackout Rule**

PSE Disclosure Rules require that a director or a principal officer of an Issuer must not deal in the Issuer’s securities during the period within which a material non-public information is obtained and up to two (2) full trading days after the price sensitive information is disclosed. To comply with the rule, the Compliance Department shall issue a blackout notice to all concerned whenever a price sensitive information has been disclosed to the Exchange.

All directors and officers shall observe the internal blackout period of two (2) full trading days before and two (2) full trading days after a Structured Report is disclosed to the Exchange.

For unstructured disclosures, all directors and officers shall observe a blackout period of two (2) full trading days after an unstructured disclosure is sent to the Exchange.

The PSE imposes fines and penalties on the violation of the blackout period and likewise publishes such imposition of penalties on their public website.

**7.2.4.2 Acquisition or Disposal of PHN shares by Subsidiaries, Affiliates and Other Entities**

The following procedure lists down the work instructions when reporting acquisition or disposal of PHN shares by subsidiaries, affiliates or entities controlled or managed by PHINMA Corporation.

<b>Work instruction</b>	<b>Timing</b>
1. Comptroller or Delegate sends an email to Compliance Department with the following details:	As soon as transaction is executed or not later

<p>To: Compliance Manager, Compliance Officer  cc: SBU Head, Comptroller (if not the sender)</p> <p>Date of Transaction/s  Number of Shares Acquired or Disposed  Price Per Share  Total number of shares held by the subsidiary and/or affiliate after transaction  Percentage to total outstanding shares</p> <p>*Each purchase or sale transaction shall be listed separately.</p>	<p>than 5:00 p.m. of the transaction date</p>
<p>2. Compliance Department submits the disclosure following the procedures in Section 8 of this manual.</p>	<p>On transaction date</p>
<p>3. Compliance Department coordinates with Comptroller or Delegate (sender) for additional information or correction on the transaction.</p>	<p>Prior to pre-open period (i.e. 9 a.m.) of the next trading day after the transaction date</p>

**7.2.4.3 Change in the Direct or Indirect Shareholdings of Directors and Principal Officers of PHN shares**

Directors and officers of PHINMA Corporation are required to observe the following procedures in relation to Section 23 of the Securities Regulation Code and under the Disclosure Rules of the PSE.

All newly-elected directors and newly-appointed officers shall submit the duly-signed and accomplished SEC Form 23-A (Initial Statement on Beneficial Ownership) found in Appendix 4 to the Compliance Department within 24 hours from election or appointment. Disclosure of direct and indirect shareholdings is required even if such director or officer has nil beneficial ownership to declare in the form.

All directors and principal officers shall submit the duly signed and accomplished SEC Form 23-B (Report on Beneficial Ownership) found in Appendix 5 to the Compliance Department within 24 hours from transaction date. Disclosure is required for any acquisition, disposal, or change in the direct and indirect shareholdings of directors and officers.

The following procedures list down the work instructions when reporting acquisition, disposal or any change in the direct or indirect shareholdings of its directors and principal officers in PHN shares.

<b>Work instruction</b>	<b>Timing</b>
<p>1. Director/Officer or Delegate sends the duly signed SEC 23 B to Compliance Department with the following details:</p> <p>To: Compliance Manager, Compliance Officer  cc: Director/ Officer (if sent by Delegate)</p>	<p>As soon as transaction is executed or within 24 hours from transaction date.</p>

Date of Transaction/s Number of Shares Acquired or Disposed Price Per Share Total number of direct and indirect shares held by the director or officer after transaction Percentage to total outstanding shares  *Each purchase or sale transaction shall be listed separately. * If the change in the shareholdings is more than 50% of the previous shareholdings or is equal to 5% of the Issuer’s outstanding capital stock, additional disclosure requirements as enumerated on page 3 of the SEC Form 23-B shall apply.	
2. Compliance Department submits the disclosure following the procedures in Section 8 of this manual.	On transaction date
3. Compliance Department sends the duly-received SEC Form 23-B to the Director / Officer or Delegate.	Within the next day of receipt of SEC

## 8 DISCLOSURE PROCEDURE FOR THE COMPLIANCE DEPARTMENT

Structured reports and unstructured disclosures are submitted to the PSE online via the PSE EDGE submission system and via hard copies with covering letters to the relevant department of the SEC.

Tokens are provided by the PSE to authorized makers and approvers for each listed company.

Work Instruction	Assigned Person
1. Log in to the PSE EDGE system using the user ID and OTP code provided in the token.	Maker
2. Select which form/template will be needed in order to successfully complete the disclosure.	Maker
3. Fill in the information required for the disclosure and attach source or supporting documents as required.	Maker
4. Submit the completed template along with the required attachments to the Approver. *Note that the PSE EDGE system sends a notification email to makers and approvers each time that a disclosure is created, approved, rejected, amended or released by the PSE in their website.	Maker
5. Review then approve or reject the disclosure.	Approver
6. Monitor the status of the disclosure created whether the Approver has approved or rejected the submission.	Maker
7. Resubmit rejected disclosures promptly after amendments or corrections have been made until such disclosure is approved by the Approver.	Maker



8. Monitor the approved submission until the PSE has completed its review and released the report in their website.	Maker
9. Submit related letters for the SEC to the Compliance Officer/Corporate Secretary or Finance SVP for signature. *Note to accomplish in 3 sets; 2 original copies for SEC and 1 receiving copy for Compliance files.	Maker
10. Prepare SEC cover pages for all reports/letters for submission to the SEC.	Maker
11. Request Corporate Communications to upload in the company website the scanned copy of the report including the acknowledgement page of the SEC.	Maker
12. Monitor uploading to the website.	Maker

## 9 LIST OF DISCLOSURE REPORTS AND DATA SOURCES

In determining the needed information in order to submit the necessary disclosure, reference should be made to below for source departments:

<b>PSE / SEC Report Name</b>	<b>Source</b>	<b>Frequency/Deadline</b>
17-C Current Report / Material Information / Transactions / Results of Board Meetings / Acquisition or Disposition of Shares of Another Corporation or Assets / Substantial Acquisition / Joint Venture	Head of SBU/CFO of the Company party to the transaction / requesting for the disclosure, Corporate Secretary for results of board meetings	Ad Hoc / Within 10 minutes from knowledge / Prior to making material information public
SEC Advisement Report on Material Related Party Transaction	SBU/CFO of the Unit/Company party to the transaction, Finance	Ad Hoc / Within 3 calendar days from execution date
Clarification on News Article	Head of SBU, Legal, Finance, Investment Relations Officer, etc. as applicable	Ad Hoc
Press Release	Head of Public Affairs/ Investor Relations Officer / Head of relevant SBU or Company	Ad Hoc
Report on Number of Shareholders or Board Lot	Stock Transfer Service, Inc. (Stock Transfer Agent)	Monthly / 5 <sup>th</sup> Trading Day
Foreign Ownership Report	Stock Transfer Service, Inc. (Stock Transfer Agent)	Monthly / 5 <sup>th</sup> Trading Day
Stock Purchase Plan	Finance	Monthly / 5 <sup>th</sup> Trading Day
Share Buy-Back Transaction	Treasury	Before 9 a.m. of the following trading day
Statement of Changes in Beneficial Ownership or SEC Form 23A or 23B	Director / Officer who transacted	Within 5 Trading Days from transaction
Public Ownership Report	Finance	Quarterly

List of Top 100 Stockholders	Stock Transfer Service, Inc. (Stock Transfer Agent)	Quarterly
17-A Annual Report	Finance	Annual
17-Q Quarterly Report	Finance	Quarterly
Amendment on the Articles of Incorporation and By-Laws	Legal, Corporate Secretary	Ad Hoc
Notice of Annual Stockholders' Meeting with Agenda Details	Finance, Corporate Secretary	Annual
Declaration of Dividends	Finance	Ad Hoc
List of Stockholders Entitled to Vote	Stock Transfer Service, Inc. (Stock Transfer Agent)	Annual
Certificate of Qualifications as Nominee for Independent Director	Independent Directors	Ad Hoc
Results of Annual Stockholders Meeting	Corporate Secretary	Within the same day of ASM
Results of Org Meeting of the BOD	Corporate Secretary	Within the same day of Org Meeting
Minutes of the Annual Stockholders Meeting	Corporate Secretary	Posted in the website within 5 calendar days
Annual Report (Glossy)		Annual
- Director's Attendance in Board Meetings	Corporate Secretary	
- Committee Performance	Audit, Risk, Compliance	
- Directorships in Other Companies, Director's and Officers' Training Log and Director's Profile	Offices of the Directors	
- Shareholding in the Company	latest Public Ownership Report	
Remuneration details	Finance	
Ownership Structure	latest Top 100 Beneficial Shareholders	
- External Auditor's Fee, RPT, dates related to release of Annual Report	Finance	
- DIS and Management Report	Finance	
- Minutes and Questions in the ASM	Legal, Corporate Secretary	
- CSR Activities	PFI, Corporate Communications	
Annual Corporate Governance Report	Finance, Audit, Risk, Corporate Secretary, HR	
Sustainability Report	SBUs, HR, Risk, Finance	

## 10 DOCUMENT RETENTION

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### 10.1 COMPANY WEBSITE

All reports submitted to the PSE and SEC must be uploaded to PHINMA Corporation's website upon receipt of the approval email from the PSE or upon posting in the PSE's website or upon receipt of the report duly received by the SEC. Below are the periods within which listed companies are required to maintain the reports in their website:

- Structured reports – at least two (2) years
- Unstructured reports – at least six (6) months
- Integrated Annual Corporate Governance Report – at least one (1) year

### 10.2 COMPLIANCE DRIVE







The Compliance Department maintains a common drive where documents and files are stored in softcopy format. Access to the Compliance files are restricted to the Compliance Department and may be granted upon approval by the Compliance Officer.

### 10.3 HARDCOPY FILES

Original duly received copies of the reports submitted to the SEC or other regulatory agencies as applicable shall be retained by the department owner of such disclosure while at the same time providing a complete scanned copy of the report to the Compliance Department. The Compliance Department safe keeps hardcopy files of disclosures to the SEC.

## 11 APPENDICES

[Double-click the image to open the document]

<p><b>APPENDIX 1</b></p> <p><b>List of Reportable Events under SEC 17-C Current Report</b></p> <p><b>Events Mandating Prompt Disclosure from PSE Listing and Disclosures Rules</b></p>	<p>  SEC-Form-17-C-as-amended (2).doc</p> <p>  <b>Sec 4.4 PSE Listing and Disclosures Rules</b></p>
<p><b>APPENDIX 2</b></p> <p><b>Related Party Transactions Policy</b></p>	<p>  <b>PHINMA Related Party Transactions Po</b></p>
<p><b>APPENDIX 3</b></p> <p><b>Internal RPT Form</b></p>	<p>  INTERNAL RPT REPORTING FORM.doc</p>
<p><b>APPENDIX 4</b></p> <p><b>SEC 23-A Initial Statement of Ownership of Securities</b></p>	<p>  00Form_AmendedSECForm23-A.xls</p>
<p><b>APPENDIX 5</b></p> <p><b>SEC 23-B Statement of Beneficial Ownership of Securities</b></p>	<p>  00Form_AmendedSECForm23-B (1).xls</p>