



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

The undersigned President and Chief Executive Officer, Chief Compliance Officer, and Chief Audit Executive attest to the overall adequacy and effectivity of a sound internal audit, internal control, and compliance systems which are instituted and functioning as intended on the operation of the Business Units of Belle Corporation audited for the year ended December 31, 2023.

This is in accordance with Belle Corporation'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