	DOCUMENT TYPE: POLICIES	DOCUMENT CODE:
	ORIGINATING UNIT (DEPARTMENT / DIVISION): INTERNAL AUDIT EFFECTIVE DATE: IMMEDIATELY	
SUBJECT: WHISTLEBLOWING POLICY		


In the pursuit of ensuring that its businesses are conducted in the highest standards of fairness, transparency, accountability, and ethics, DITO CME HOLDINGS CORP. (“DITO CME”) shall adopt procedures for all Employees and other stakeholders to communicate concerns regarding its internal controls, accounting or auditing matters, and malpractice or wrongdoing that affects its stockholders and stakeholders. These procedures shall provide a method of properly addressing concerns that individuals within DITO CME might have, while also offering whistle blowers protection from victimization, harassment or undue disciplinary proceedings.

As a matter of procedure, all concerns relating to internal controls, accounting and audit matters, malpractice or wrongdoing, shall be communicated directly or anonymously, in writing or otherwise, in person or thru electronic mail, to the Internal Audit Head:

Chonabeth I. Nazario
Dito CME Holdings Corp.
21st Floor Udenna Tower,
Rizal Drive corner 4th Avenue,
Bonifacio Global City, Taguig City
chonabeth.nazario@udenna.ph

The Internal Audit Head will report to the Chairman and CEO of DITO CME, as soon as the alleged reported matter was validated and supported. Should the concern involve the Internal Audit Head, then, communication may be directed to the Chairman and CEO of DITO CME.


For clarity and to minimize misdirected communications or those reports that involve employee complaints or employment disputes, which will be handled directly by the Human Resources Department of DITO CME and shall be resolved following the

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processes contained in the Employees' Code of Conduct and Ethics; the following concerns shall be considered subject to this policy:

- a. Gross mismanagement and resource wastage;
- b. Unsafe and grossly negligent work practices that may result in personal injury and/or death;
- c. Workplace bullying or abuse of authority;
- d. Human rights violations and exploitation of employees;
- e. Material financial misconduct, forgery or alteration of any document, account or financial instrument, money laundering or insider trading;
- f. Willful suppression of facts/deception in matters of appointment, placements, submission of reports, committee recommendations, which results in a wrongful gain or loss to the parties involved;
- g. Utilizing funds and resources of DITO CME for personal purposes;
- h. Authorizing or receiving payments for goods not supplied or services not rendered;
- i. Misconduct that defrauds any of the Companies within DITO CME and its stakeholders;
- j. Wrongdoing which threatens or damages other people besides the Employee;
- k. Activities undertaken by Officers of the Companies, which may be unlawful, against Company policies, fall below established standards or practices tantamount to improper conduct;
- l. Severe offenses that will expose DITO CME into legal and/or reputational risks.

All communications received by the Internal Audit Head/Chairman and CEO of DITO CME shall be kept confidential. These Officers will ensure that the identity of the whistleblower be protected when the latter so desires. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence gathering. In case the whistleblower is not willing to furnish a written statement, the Internal Audit Head shall record the details in writing, as narrated.

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Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputation of persons suspected but subsequently found innocent of wrongful conduct and to protect DITO CME from potential civil liability. If the whistleblower decides to be identified, he/she shall have the right to be kept informed of the progress and the outcome of the investigation, within the constraints of maintaining confidentiality or observing legal restrictions.

The Chairman and CEO of DITO CME shall determine whether any action or response is necessary or appropriate in respect of a communication, and it will take or direct such action as it deems appropriate.

The Chairman and CEO of DITO CME and the Board of Directors of any of DITO CME shall not tolerate any retaliation, in any form, against any Employee who, in good faith, raises a concern or reports a possible legal or ethical violation. However, any Employee found responsible for making allegations maliciously or in bad faith shall be subject to disciplinary action as described in the Employees' Code of Conduct and Ethics, up to and including termination of employment.

This policy shall take effect immediately and shall supersede all existing policies inconsistent with the intention and mandate herein stated.ⁱ

ⁱ This policy is a proposed policy subject to Board approval.