

VERSION NO. 1	MANUAL TITLE SUSTAINABILITY POLICIES	DOCUMENT NO. SUST-POL-007
	DOCUMENT NAME WHISTLEBLOWING POLICY	REVISION NO. 0
		EFFECTIVITY DATE AUGUST 28, 2026
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1.0 INTRODUCTION

D.M. Wenceslao & Associates, Inc. (DMW) is committed to conducting its business with the highest standards of integrity, accountability, transparency, and ethical conduct.

This policy establishes DMW's whistleblowing framework and provides a confidential mechanism through which stakeholders may report actual or suspected misconduct, unethical behavior, violations of laws and regulations, breaches of Company policies, or other matters that may adversely affect DMW, its stakeholders, or the communities in which it operates.

DMW encourages the reporting of concerns in good faith and is committed to protecting reporting individuals from retaliation while ensuring that reports are reviewed and addressed fairly, promptly, and confidentially.

2.0 REPORTABLE CONCERNS

2.1 Scope of Reportable Concerns

2.1.1 Whistleblowing reports may relate to actual or suspected:

- Fraud, theft, asset misappropriation, or financial misconduct;
- Corruption, bribery, kickbacks, conflicts of interest, or unethical business practices;
- Violations of Company policies, procedures, codes of conduct, or governance requirements;
- Human rights violations;
- Harassment, discrimination, retaliation, or abusive workplace conduct;
- Occupational health and safety concerns;
- Data privacy, cybersecurity, or information security breaches;
- Environmental violations;
- Regulatory or legal non-compliance;
- Misuse of Company assets or resources; and
- Any conduct that may adversely affect DMW, its stakeholders, or its reputation.

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- 2.1.2 Reports should be submitted in good faith and based on reasonable grounds for concern.

3.0 REPORTING CHANNELS

3.1 Reporting Mechanism

- 3.1.1 DMW maintains whistleblowing channels through which employees and external stakeholders may report suspected misconduct, unethical behavior, violations of Company policies, legal or regulatory requirements, or other reportable concerns.
- 3.1.2 Reports may be submitted through designated whistleblowing channels maintained by the Company, including:
- Email: wb@dmwai.com
 - Other reporting channels that may be communicated through the Company's corporate website or official communications.
- 3.1.3 Information regarding available reporting channels shall be made available through the Company's corporate website, employee communications, and other appropriate channels.
- 3.1.4 Reports may be submitted by employees, suppliers, contractors, consultants, tenants, business partners, customers, investors, and other stakeholders.

3.2 Anonymous Reporting

- 3.2.1 Whistleblowers may submit reports anonymously, subject to applicable laws and Company procedures.
- 3.2.2 Anonymous reports shall be reviewed and assessed to the extent that sufficient information is available to support a review or investigation.

4.0 CONFIDENTIALITY AND PROTECTION

4.1 Confidentiality

- 4.1.1 DMW is committed to maintaining the confidentiality of whistleblowing reports.
- 4.1.2 Information relating to reports, investigations, findings, and whistleblower identities shall be disclosed only to authorized personnel with a legitimate need to know, or where disclosure is required by law.
- 4.1.3 Whistleblowing reports shall be handled in a manner that protects the confidentiality of all parties involved to the fullest extent possible.

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4.2 Non-Retaliation

- 4.2.1 DMW maintains a zero-tolerance approach toward retaliation against reporting individuals who raise concerns in good faith.
- 4.2.2 Retaliation, harassment, intimidation, discrimination, adverse employment action, or any other unfavorable treatment against the reporting party is strictly prohibited.
- 4.2.3 Individuals found to have engaged in retaliation may be subject to disciplinary action in accordance with Company policies and applicable laws.

5.0 INVESTIGATION PROCESS

5.1 Receipt and Preliminary Assessment

- 5.1.1 Reports received through whistleblowing channels shall undergo an initial review to determine whether the concern falls within the scope of this policy.
- 5.1.2 Reports shall be assessed based on the nature of the concern, available information, and potential risks involved.
- 5.1.3 Where appropriate and feasible, additional information or supporting documentation may be requested to facilitate the review or investigation of a reported concern.
- 5.1.4 For anonymous reports, DMW may provide reasonable means of communication that allow follow-up questions or requests for clarification without requiring disclosure of the reporting party's identity.

5.2 Investigation

- 5.2.1 Reports may be referred to appropriate functions for investigation and relevant departments depending on the nature of the concern.
- 5.2.2 Investigations shall be conducted objectively, fairly, independently, and confidentially.
- 5.2.3 Relevant departments may coordinate in conducting investigations where appropriate.
- 5.2.4 External specialists, advisors, or independent investigators may be engaged where warranted by the nature, complexity, or severity of the matter.

5.3 Resolution and Corrective Actions

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5.3.1 Appropriate corrective, disciplinary, remedial, control enhancement, or other management actions may be implemented where allegations are substantiated.

5.3.2 Lessons learned from investigations may be used to strengthen internal controls, governance processes, policies, training, and risk management practices.

5.4 Closure

5.4.1 A whistleblowing case shall be closed upon completion of the investigation and implementation of any necessary management actions.

5.4.2 Records relating to whistleblowing reports shall be maintained in accordance with applicable policies, procedures, and legal requirements.

6.0 TRAINING AND AWARENESS

6.1 Awareness and Communication

6.1.1 DMW seeks to promote awareness of this policy and the available channels for raising concerns, seeking guidance, or reporting potential violations of Company policies, ethical standards, or legal requirements.

6.1.2 Employees may receive communications, awareness activities, guidance, or training relating to ethical conduct, speaking up, reporting concerns, and the use of available reporting channels.

6.1.3 Relevant stakeholders may be informed of the Company's whistleblowing framework through appropriate public disclosures and communications.

7.0 GOVERNANCE AND ACCOUNTABILITY

7.1 Roles and Responsibilities

7.1.1 Designated functions shall be responsible for receiving, reviewing, routing, and supporting the management of whistleblowing reports.

7.1.2 Relevant departments are expected to cooperate in investigations and corrective actions where necessary.

7.1.3 Senior Management oversees the implementation of this policy and supports the maintenance of an effective whistleblowing framework.

7.1.4 Material whistleblowing matters may be reported to appropriate management and oversight functions in accordance with Company procedures.

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8.0 GOVERNANCE AND REVIEW

8.1 Legal Compliance and Best Practice

DMW seeks to align its whistleblowing practices with applicable laws, ethical standards, and recognized governance best practices.

8.2 Monitoring and Continuous Improvement

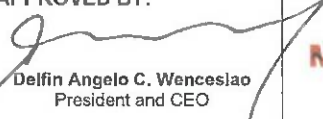
The Company periodically reviews the effectiveness of its whistleblowing mechanisms and related processes and may implement improvements where appropriate.

8.3 Management Oversight

Senior Management oversees implementation of this policy and promotes a culture of integrity, transparency, accountability, and responsible reporting

8.4 Annual Review

This policy shall be reviewed annually and updated as necessary to reflect changes in business operations, regulatory requirements, governance expectations, and emerging best practices.

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