





6 September 2024

**SECURITIES AND EXCHANGE COMMISSION**  
**Corporate Governance and Finance Department**  
14<sup>th</sup> Floor of the SEC Headquarters,  
7907 Makati Avenue, Salcedo Village,  
Barangay Bel-Air, Makati City  
(Former UCPB Building)

Attention: **Atty. Rachel Esther Gumtang-Remalante**  
Director  
Corporate Governance and Finance Department

Re: **A Brown Company, Inc. -**  
Attendance in Corporate Governance Seminar

Madam:

In compliance with SEC Memorandum Circular No. 20, Series of 2013, please be advised that on 27 August 16 October 2023, I, as the Corporation's Corporate Secretary have attended the required training on corporate governance conducted by the Institute of Corporate Directors, a duly accredited training provider of the Commission.

Attached herewith is a copy of my Certificate of Participation.

Thank you for your kind attention.

Very truly yours,

**JASON C. NALUPTA**  
Corporate Secretary

Encl.: a/s



Institute of Corporate Directors

presents this

**Certificate of Participation**

to

**Jason C. Nalupta**

Belle Corporation / Pacific Online Systems Corporation

for having completed the hybrid training

**2024 Corporate  
Governance Seminar**

held on

August 27, 2024 | 1:00 PM – 5:00 PM

at Conrad Manila, Pasay City and  
through Zoom Webinars

A handwritten signature in black ink, appearing to read 'Maniego', is positioned above the printed name of the Chairman.

Atty. Pedro H. Maniego Jr.  
Chairman