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6 September 2024

SECURITIES AND EXCHANGE COMMISSION

Corporate Governance and Finance Department 14th 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

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presents this

Certificate of Participation

Jason C. Nalupta

to

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

hail

Atty. Pèdro H. Maniego Jr. Chairman