



**INTERNAL AUDIT and COMPLIANCE ATTESTATION**  
**For the year ended December 31, 2025**

The undersigned confirm that there is reasonable assurance of overall adequate and effective systems of internal audit, controls and compliance that are established and working as intended in the operations of **San Miguel Food and Beverage, Inc.** and the business units under its Food Division audited for the year ended December 31, 2025.

This Attestation is issued in compliance with the recommendation under Principle 12 of the Code of Corporate Governance for Publicly-listed Companies, as provided in SEC Memorandum Circular No. 15, Series of 2017.

  
**JOHN PAUL L. ANG**  
President and Chief Executive Officer

  
**EMMANUEL B. MACALALAG**  
Chief Operating Officer - Food Division

  
**JOHANNA DOMINIQUE G. ESTEBAN**  
Internal Audit Head

  
**ALEXANDRA VICTORIA B. TRILLANA**  
Compliance Officer