

March 24, 2020

*via PSE EDGE*

**PHILIPPINE STOCK EXCHANGE, INC.**  
PSE Tower, 28th Street cor. 5th Avenue,  
Bonifacio Global City, Taguig City

ATTENTION : **MS. JANET A. ENCARNACION**  
Head, Disclosure Department

*via electronic mail*

**PHILIPPINE DEALING & EXCHANGE CORP.**  
Market Regulatory Services Group  
29<sup>th</sup> Floor BDO Equitable Tower  
8751 Paseo de Roxas, Makati City 1226

ATTENTION : **ATTY. MARIE ROSE M. MAGALLEN-LIRIO**  
Head – Issuer Compliance and Disclosures Department

Gentlemen:

Please see attached Aboitiz Power Corporation's (the "Company") Supplemental Guidelines for the Availment of Tax Exemptions, Preferential Tax Rates and Internal Refund in relation to the Company's March 6, 2020 Cash Dividend Declaration (the "Guidelines"). The Guidelines have also been earlier provided to the Philippine Depository & Trust Corporation (PDTC) for dissemination to all PDTC Participants.

If you have further queries or request for clarification please contact Atty. Joyce Grace Casas at [joyce.grace.casas@abotiz.com](mailto:joyce.grace.casas@abotiz.com).

Thank you.

Very truly yours,

**ABOITIZ POWER CORPORATION**

By:



**MAILENE M. DE LA TORRE**  
Assistant Corporate Secretary



## MEMORANDUM

**TO** : Brokers, Trustees and Custodian Banks of Shareholders Holding Scripless Shares

**FROM** : Aboitiz Power Corporation

**DATE** : **March 18, 2020**

**SUBJECT** : **SUPPLEMENTAL** Guidelines for Availment of Tax Exemptions, Preferential Tax Rates and Internal Refund in relation to the **March 6, 2020** Cash Dividend Declaration

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In light of the Enhanced Community Quarantine over the entire Luzon effective March 17, 2020 until April 12, 2020, the following supplemental guidelines shall be followed on the submission of the documentary requirements:

### 1. Notarized Broker's Certificate

The Broker's Certificate must be submitted **BY EMAIL** to Atty. Joyce Grace Casas at [joyce.grace.casas@aboitiz.com](mailto:joyce.grace.casas@aboitiz.com) on or before **March 24, 2020 at 5:00 PM**. Only a scanned copy of the **signed** (not notarized) Broker's Certificate is required to be submitted by email on this date.

The original notarized Broker's Certificate, together with the supporting documents specified under par. 4 of the Broker's Certificate, must be submitted after the Enhanced Community Quarantine is lifted. Supplemental Guidelines will be issued after the Enhanced Community Quarantine is lifted.

### 2. Additional Documents for Non-Resident Foreign Corporations and Non-Resident Aliens availing of Tax Treaty Rate, Tax Exemption and Tax Sparing Rate

These additional documents must be submitted **BY EMAIL** to Atty. Joyce Grace Casas at [joyce.grace.casas@aboitiz.com](mailto:joyce.grace.casas@aboitiz.com) on or before **March 24, 2020 at 5:00 PM**. Only scanned copies of the additional documents, as well as **signed** (not notarized / not consularized), documents, are required to be submitted by email on this date.

The original notarized and consularized documents must be submitted after the Enhanced Community Quarantine is lifted. Supplemental Guidelines will be issued after the Enhanced Community Quarantine is lifted.

### 3. Internal Refund

Those availing of Internal Refund must submit all the applicable documentary requirements and **signed** (not notarized / not consularized) Quitclaim, Release and Waiver **BY EMAIL** to Atty. Joyce Grace Casas at [joyce.grace.casas@aboitiz.com](mailto:joyce.grace.casas@aboitiz.com) on or before **April 8, 2020 at 5:00 PM**. Only scanned copies of the documents, as well as **signed** (not notarized / not consularized) documents, are required to be submitted by email on this date.

The original notarized and consularized documents must be submitted after the Enhanced Community Quarantine is lifted. Supplemental Guidelines will be issued after the Enhanced Community Quarantine is lifted.

Please refer to the **March 6, 2020 Guidelines** for the details of the documentary requirements and Annexes (Forms for Broker's Certificate, Undertakings, and Quitclaim, Release and Waiver). The March 6, 2020 Guidelines shall continue to apply except as otherwise stated above.

All questions and clarifications on any of the foregoing may be coursed through Atty. Joyce Grace Casas at [joyce.grace.casas@aboitiz.com](mailto:joyce.grace.casas@aboitiz.com).

Thank you for your compliance and cooperation.