



29 December 2025

**Securities and Exchange Commission**  
17/F SEC Headquarters, 7907 Makati Avenue  
Barangay Bel-Air, Makati City

**Attention: Atty. Oliver O. Leonardo**  
*Director, Markets & Securities Regulation Department*

**The Philippine Stock Exchange, Inc.**  
6/F, PSE Tower, 28th Street corner 5th Avenue  
Bonifacio Global City, Taguig City

**Attention: Atty. Johanne Daniel M. Negre**  
*Officer-In-Charge, Disclosure Department*

**Philippine Dealing and Exchange Corp.**  
29th Floor, BDO Equitable Tower  
8751 Paseo de Roxas, Makati City 1226

**Attention: Atty. Suzy Claire R. Selleza**  
*Head - Issuer Compliance and Disclosure Department*

**Subject:** Vista Land & Lifescapes, Inc.'s: Board Meeting Resolution

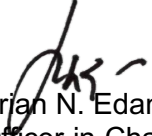
Ladies and Gentlemen:

At the meeting of the Board of Directors (the Board) of Vista Land & Lifescapes, Inc.'s (the Company) held today, 29 December 2025, the Board approved the declaration of 2025 Cash Dividends which shall be payable in cash to all its stockholders on the basis of outstanding stocks held by them. Details as follows:

Amount	: Php 0.1176 per common share
Record Date	: 16 January 2026
Payment Date	: 06 February 2026

Thank you.

Very truly yours,

  
Brian N. Edang  
Officer-in-Charge

**COVER SHEET**

C	S	2	0	0	7	0	3	1	4	5
S.E.C. Registration Number										

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I	N	C	.																					

(Company's Full Name)

L	O	W	E	R		G	R	O	U	N	D		F	L	O	O	R	,						
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L	A	S		P	I	N	A	S		C	I	T	Y											

(Business Address: No. Street/City/Province)

<b>Brian N. Edang</b>
Contact Person

<b>3226-3552 ext. 0088</b>
Company Telephone Number

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<i>Month</i>	<i>Day</i>				
Calendar Year					

<b>17-C</b>
FORM TYPE

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<i>Month</i>	<i>Day</i>				
Annual Meeting					

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Secondary License Type, If Applicable	

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Amended Articles Number/Section
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	Total Amount of Borrowings				
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Total No. of Stockholders	Domestic	Foreign			

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To be accomplished by SEC Personnel concerned

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**SECURITIES AND EXCHANGE COMMISSION**

**SEC FORM 17-C**

**CURRENT REPORT UNDER SECTION 17  
OF THE SECURITIES REGULATION CODE  
AND SRC RULE 17.2(c) THEREUNDER**

1. **29 December 2025**  
Date of Report (Date of earliest event reported)
2. SEC Identification Number **CS200703145**
3. BIR Tax Identification Number **006-652-678-000**
4. **VISTA LAND & LIFESCAPES, INC.**  
Exact name of issuer as specified in its charter
5. **Philippines**  (SEC Use Only)  
Province, country or other jurisdiction of incorporation      Industry Classification Code:
7. **Lower Ground Floor, Building B, EVIA Lifestyle Center, Vista City, Daanghari, Almanza II, Las Piñas City** **1747**  
Address of principal office      Postal Code
8. **(632) 8874-5758 / (632) 8872-6947 / (632) 3226-3552**  
Issuer's telephone number, including area code
9. **N/A**  
Former name or former address, if changed since last report
10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

Title of Each Class	Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding
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Common stock (as of 09/30/2025, net of 416,128,700 treasury shares)	12,698,007,676 shares
VLL Retail Bonds issued in 2017 (as of 09/30/2025)	Php 2,000,000,000.00
VLL Retail Bonds issued in 2023 (as of 09/30/2025)	Php 6,000,000,000.00
<b>Preferred stock</b>	
• Series 2A	14,337,040 shares
• Series 2B	15,662,960 shares

11. Indicate the item numbers reported herein:

**Item No. 9 – Other Events**

At the meeting of the Board of Directors (the Board) of Vista Land & Lifescapes, Inc.'s (the Company) held today, 29 December 2025, the Board approved the declaration of 2025 Cash Dividends which shall be payable in cash to all its stockholders on the basis of outstanding stocks held by them. Details as follows:

Amount	: Php 0.1176 per common share
Record Date	: 16 January 2026
Payment Date	: 06 February 2026

## SIGNATURES

Pursuant to the requirements of the Securities Regulation Code, the issuer has duly caused this report to be signed on behalf by the undersigned hereunto duly authorized.

**VISTA LAND & LIFESCAPES, INC.**  
Issuer

By:

  
**BRIAN N. EDANG**  
CFO & Head Investor Relations

Date: 29 December 2025

**VISTA LAND & LIFESCAPES, INC.**

**ADVISORY TO STOCKHOLDERS**

*Guidelines for Cash Dividend Distribution*

**Record Date** : **January 16, 2026**  
**Payment Date** : **February 06, 2026**  
**Dividend Amount** : **₱0.1176 per share**

**A. TAX RATES ON DIVIDENDS**

The Dividends will be subject to the following final withholding tax rates:

<b>Taxpayer</b>	<b>Final Withholding Tax Rate</b>
Individual Citizen	Ten percent (10%)
Individual Resident Alien	Ten percent (10%)
Non-Resident Alien Individual	a. Engaged in trade or business – Twenty Percent (20%) b. Not engaged in trade or business – Twenty-five Percent (25%); in each case, subject to applicable preferential tax treaty rates
Domestic Corporation	Exempt
Resident Foreign Corporation	Exempt
Non-Resident Foreign Corporation (“NRFC”)	a. Twenty five percent (25%), unless entitled to a preferential tax rate based on the applicable tax treaty provision; <sup>1</sup> b. Fifteen percent (15%) - If the tax sparing requirement under Section 28(B)(5)(b), NIRC, is complied with, i.e., that the country of residence of the NRFC allows a deemed paid tax credit of ten percent (10%) on taxes due from the NRFC.

For shares lodged with the Philippine Depository and Trust Corporation (“**PDTC**”), whether the stockholders are individuals or non-individuals, resident or non-resident and whether claiming withholding tax exemption or not, the brokers or custodian banks shall submit to the Company a notarized list of beneficial owners reflecting, at the very least, the gross and net dividends and taxes withheld. The list shall be certified true and correct by the President and Head of Settlements (or authorized officer) of the broker or custodian bank, duly notarized, and submitted to the Company on or before **January 26, 2026, 5:00 p.m. (Philippine Time)**. The brokers or custodian banks shall ensure that its list is consistent with the balances reflected in the PDTC alphabetical list of depository account holders and corresponding total shareholdings submitted by the PDTC to the Company.

The brokers or custodian banks further warrant that they have been authorized by the respective beneficial owners to submit to the Company the notarized list of beneficial owners.

In addition to the list, the brokers or custodian banks shall enclose with the said list the original documents submitted by stockholders claiming tax exemption or preferential tax rates as provided in Part C of this Advisory. The Company reserves the right to request for further documents to verify the information stated in the notarized list of beneficial owners of the broker or custodian bank.

Should the broker or custodian bank fail to submit the required documents within the time prescribed above, the Company shall withhold and remit the taxes at the regular withholding tax rates.

All personal information submitted pursuant to this Advisory will be used for the sole purpose of and within the period of processing the cash dividend payment and determining the appropriate final withholding tax to be remitted in compliance with BIR Revenue Memorandum Circular No. 73- 2014 dated 12 September 2014. Further, said personal information will be stored by Company until its legal purpose is served pursuant to BIR rules and procedures.

<sup>1</sup> The maximum rate was reduced from 30% to 25% pursuant to Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act which was signed on March 26, 2021 and published on March 27, 2021. The law became effective on April 11, 2021.

## **B. NOTICE TO BROKERS OR CUSTODIANS OF DOMESTIC AND RESIDENT STOCKHOLDERS**

Brokers or custodians of shares beneficially owned by citizens, resident alien individuals, domestic corporations, and resident foreign corporations shall be responsible for ensuring that said shares are reported and categorized accordingly with the PDTC so that the correct applicable tax rate may be applied automatically to the particular beneficial owner account on the dividend payment date.

Brokers or custodians are advised to inform their clients of the specific requirements stated in these guidelines immediately upon issuance hereof, in order that the required documents may be prepared and/or obtained and submitted to the Company within the deadline indicated herein.

**Foreign stockholders who hold certified shares of the Company** and who wish to avail of a tax exemption or a preferential tax rate, *please submit to the Company* the documents listed in Part C of this Advisory *on or before January 26, 2026, 5:00 p.m. (Philippine time)*.

**Foreign stockholders whose shares are under the PCD Nominee account**, please submit the documents listed in Part C of this Advisory *to your respective brokers or custodian banks on or before January 26, 2026, 5:00 p.m. (Philippine time)*. The said brokers or custodian banks are hereby requested to verify the documents submitted and to immediately liaise with PDTC to confirm the tax status of and the withholding tax applicable to the stockholders concerned. The said brokers or custodian banks are further requested to transmit to the Company the original copies of the documents submitted by stockholders claiming tax exemption or preferential tax rates as provided in Part C of this Advisory.

**IMPORTANT:** STOCKHOLDERS CLAIMING TAX EXEMPTION OR PREFERENTIAL TAX RATES MUST SUBMIT THE REQUIREMENTS PROVIDED IN PART C OF THIS ADVISORY ON OR BEFORE JANUARY 26, 2026. THE COMPANY WILL NOT ENTERTAIN ANY REQUEST FOR ADJUSTMENT OF DIVIDENDS OR REFUND OF MISCALCULATED DIVIDENDS AFTER JANUARY 26, 2026.

## **C. DOCUMENTARY REQUIREMENTS**

1. For non-resident foreign corporations availing of the preferential tax treaty rate: (i) a certified copy of the BIR Form No. 0901 or Application Form for Treaty Purposes, (ii) an original copy of the apostilled/duly authenticated Tax Residence Certificate issued by the tax authority of the country of domicile of the non-resident foreign corporation; (iii) an apostilled/duly authenticated copy of the relevant provision of the applicable tax treaty on whether to apply a reduced rate of, or exemption from, withholding at source on the income derived by a nonresident taxpayer from all sources within the Philippines; and (iv) all documentary requirements to support an application for confirmation of the propriety of withholding tax rates applied on the dividends, in accordance with BIR Revenue Memorandum Order No. 14-21 (*Streamlining the Procedures and Documents for the Availment of Treaty Benefits, dated March 31, 2021*) as clarified by BIR Revenue Memorandum Circular No. 77-21 (*Clarification on Certain Provisions of Revenue Memorandum Order No. 14-21, dated June 15, 2021*);
2. For non-resident foreign corporations availing of the tax sparing rate: (i) an original copy of the apostilled/duly authenticated Tax Residence Certificate issued by the tax authority of the country of domicile of the non-resident foreign corporation; (ii) an apostilled/duly authenticated copy of the articles of incorporation and proof of establishment of the non-resident foreign corporation in its country of residence; and (iii) an apostilled/duly authenticated copy of the relevant provision of the foreign law that gives such non-resident foreign corporation a “deemed paid” tax credit in the amount equivalent to the 15% waived by the Philippines or exempts from tax the dividends received, in accordance with BIR Revenue Memorandum Order No. 46-2020 (*Guidelines and Procedures for the Availment of the Reduced Rate of 15% on Intercompany Dividends Paid by a Domestic Corporation to a Non-Resident Foreign*

*Corporation Pursuant to Section 28(B)(5)(B) of the National Internal Revenue Code of 1997, as amended dated December 23, 2020);*

3. For stockholders claiming tax exemption, a certified true copy of the valid, subsisting and current tax exemption certificate, ruling or opinion issued by the Bureau of Internal Revenue confirming the exemption or preferential rate, as required under BIR Revenue Memorandum Circular No. 8, series of 2014;
4. In addition to items 1 to 3 above: (a) a signed and duly notarized or apostilled (if issued abroad) indemnity undertaking in the form set out in Annex "A" for those availing of a preferential tax treaty rate; or (b) a signed and duly notarized or apostilled (if issued abroad) indemnity undertaking in the form set out in Annex "B" for those availing of a tax sparing rate; or (c) a signed and duly notarized or apostilled (if issued abroad) indemnity undertaking in the form set out in Annex "C" for those availing of a tax exemption; and (d) as applicable, a certification from the relevant broker in the form set out in Annex "D" hereof.

#### **D. CONTACT INFORMATION**

For any questions on the foregoing, you may contact any of the following:

**Brian N. Edang**  
**Chief Financial Officer & Head of Investor Relations**  
Email: [ir@vistaland.com.ph](mailto:ir@vistaland.com.ph)

(Date)

**VISTA LAND & LIFESCAPES, INC.**

UGF, Worldwide Corporate Center,  
Shaw Blvd., Mandaluyong City

Attention : Manuel Paolo A. Villar  
President

Re. : Indemnity Undertaking – Cash Dividends from Vista Land & Lifescapes, Inc.

Gentlemen:

In relation to the cash dividends due from Vista Land & Lifescapes, Inc. (the “**Company**”) to \_\_\_\_\_, [a citizen of \_\_\_\_\_ and residing in \_\_\_\_\_ / a corporation organized and existing under the laws of \_\_\_\_\_ and with principal place of business at \_\_\_\_\_] (the “**Stockholder**”) in the amount of \_\_\_\_\_ (Php \_\_\_\_\_) pursuant to the declaration of the Board of Directors of the Company on December 29, 2025 (the “**Dividends**”), we certify that the Dividends are subject to a withholding tax rate of \_\_\_\_\_ percent ( \_\_\_ %) pursuant to the tax treaty between \_\_\_\_\_ and the Republic of the Philippines.

Pursuant to BIR Revenue Memorandum Order (“**RMO**”) No. 14-2021, a tax treaty relief application (“**TTRA**”) must be filed before the Philippine Bureau of Internal Revenue, together with all the supporting documents justifying the relief sought, as enumerated in the RMO. The undersigned Stockholder anticipates that it may take some time for BIR to act on the TTRA.

The Company, as the withholding agent of the Philippine government for the withholding of taxes due on dividends to nonresident alien individuals and foreign corporations, is made primarily responsible for the remittance of the correct amount of withholding taxes due on those dividends to the BIR. Further, penalties are imposed upon the Company under Philippine law for failure to do so.

The undersigned hereby requests the Company to withhold taxes based on the preferential tax treaty rate for remittance to the BIR. To induce the Company to withhold and remit the tax at the preferential tax treaty rate, in the event that the TTRA is denied or that a withholding tax rate higher than the preferential tax rate is determined to apply to the Dividends, the Stockholder agrees and acknowledges that [he/she/it] will be solely liable for, and will promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to any authorities in the Philippines with respect to the Dividends. For this purpose, the Stockholder undertakes to pay to the Company whatever amounts may be required to pay for any shortfall in the amount of tax withheld and remitted. Furthermore, the Stockholder expressly authorizes the Company to pay over to the Philippine tax authorities any amounts that the Company may hold belonging to the Stockholder to settle any deficiency tax liability of the Stockholder arising from the receipt of the Dividends.

The Stockholder further agrees that it will indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine tax authorities due to or on account of the Dividends.

The Stockholder accepts the continuity of this indemnity undertaking which shall survive a transfer of shares.

The Stockholder hereby further represents, warrants and certifies, that all consents, permits and approvals required for the execution of this indemnity undertaking have been secured and are in full force and effect, and that the person signing this undertaking has been duly authorized to do so by the Stockholder.

\_\_\_\_\_  
(Name and signature of Stockholder  
or authorized representative)

Agreed and accepted on \_\_\_\_\_, by:

**VISTA LAND & LIFESCAPES, INC.**

**By:**

\_\_\_\_\_

(NOTARIAL ACKNOWLEDGMENT, MUST BE APOSTILLED IF EXECUTED ABROAD)

(Date)

**VISTA LAND & LIFESCAPES, INC.**  
UGF, Worldwide Corporate Center,  
Shaw Blvd., Mandaluyong City

Attention : Manuel Paolo A. Villar  
President

Re. : Indemnity Undertaking – Cash Dividends from Vista Land & Lifescapes, Inc.

Gentlemen:

This refers to the cash dividends due from Vista Land & Lifescapes, Inc. (the “**Company**”) to \_\_\_\_\_, [a corporation organized and existing under the laws of \_\_\_\_\_ and with principal place of business at \_\_\_\_\_] (the “**Stockholder**”) in the amount of \_\_\_\_\_ (Php \_\_\_\_ ) pursuant to the declaration of the Board of Directors on December 29, 2025 (the “**Dividends**”).

The Stockholder requests the Company to apply a withholding tax rate of fifteen percent (15%) on the Dividends pursuant to Section 28(B)(5)(b) of the National Internal Revenue Code, as amended (the “Tax Sparing Provision”), which reduces from 25% to 15% the withholding tax on dividends received by a nonresident foreign corporation on the condition that the country of residence of the Stockholder will allow the latter a credit for taxes deemed to have been paid in the Philippines (but actually waived or spared) equivalent to 10%, representing the difference between the regular income tax rate of 25% and the 15% tax sparing rate.

In this connection, it hereby represents and warrants:

- a. That [the country of residence of Stockholder], in accordance with its laws now currently in force, fulfills the foregoing “deemed paid tax credit” condition.
- b. That it shall comply with Revenue Memorandum Circular No. 80-91 and other applicable rulings and issuances of the BIR requiring the submission by the Stockholder of documents showing the actual amount credited by the foreign government against the foreign income tax due from the Stockholder in respect of the Dividends. The required documents may only be provided by the Stockholder after the payment of the Dividends and the filing of its own income tax return in its country of residence. It is only upon presentation of those documents to the Bureau of Internal Revenue (“**BIR**”) that its entitlement to the tax sparing rate may be determined.

The Stockholder acknowledges that the Company, as withholding agent, is made primarily responsible for the remittance of the correct amount of withholding taxes due on the Dividends. Further, penalties are imposed upon the Company under Philippine law for failure to do so. In view thereof, the Stockholder undertakes:

- a. to indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine tax authorities due to or on account of the Dividends;
- b. in the event of an assessment issued by the BIR for the Company’s failure to file or pay the correct amount of tax to the Philippine tax authorities on the basis of the Stockholder’s representations stated herein, to be

solely liable for, and promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to any authorities in the Philippines with respect to the Dividends. For this purpose, the Stockholder undertakes to pay to the Company whatever amounts may be required to pay for any shortfall in the amount of tax withheld and remitted. Furthermore, the Stockholder expressly authorizes the Company to pay over to the Philippine tax authorities any amounts that the Company may hold belonging to the Stockholder to settle any deficiency tax liability of the Stockholder arising from the receipt of the Dividends; and

- c. to submit to the Company proof of compliance with RMC 80-91 and other applicable rulings and issuances of the BIR, including copies of documents provided to the BIR in connection therewith. The Stockholder accepts the continuity of this indemnity undertaking which shall survive a transfer of shares.

The Stockholder hereby further represents, warrants and certifies, that all consents, permits and approvals required for the execution of this indemnity undertaking have been secured and are in full force and effect, and that the person signing this undertaking has been duly authorized to do so by the Stockholder.

\_\_\_\_\_  
(Name and signature of Stockholder  
or authorized representative)

Agreed and accepted on \_\_\_\_\_, by:

**VISTA LAND & LIFESCAPES, INC.**

**By:**

\_\_\_\_\_

(NOTARIAL ACKNOWLEDGMENT, MUST BE APOSTILLED IF EXECUTED ABROAD)

*Annex C*  
*Indemnity – Tax Exemption*

(Date)

**VISTA LAND & LIFESCAPES, INC.**  
UGF, Worldwide Corporate Center,  
Shaw Blvd., Mandaluyong City

Attention : Manuel Paolo A. Villar  
President

Re. : Indemnity Undertaking – Cash Dividends from Vista Land & Lifescapes, Inc.

Gentlemen:

This refers to the cash dividends due from Vista Land & Lifescapes, Inc. (the “**Company**”) to \_\_\_\_\_, [a corporation organized and existing under the laws of \_\_\_\_\_ and with principal place of business at \_\_\_\_\_] (the “**Stockholder**”) in the amount of \_\_\_\_\_ (Php \_\_\_\_ ) pursuant to the declaration of the Board of Directors on December 29, 2025 (the “**Dividends**”).

The Stockholder hereby represents and warrants to the Company that it falls within any one (1) of the following categories of taxpayers whose income in the Philippines are exempt from tax in accordance with the provisions of the National Internal Revenue Code of 1997, as amended (the “**Tax Code**”) or any other special law or charter creating it (*please check and fill in the spaces below, as applicable*):

- o An entity whose income from the Philippines is exempt from tax in accordance with Section 32 (B) (7) (a) of the Tax Code because it is:
  - o The Government of: \_\_\_\_\_
  - o A financing institution owned, controlled, or enjoying refinancing from the Government of: \_\_\_\_\_
  - o An international or regional financial institution established by the Government of: \_\_\_\_\_
  - o A Government-owned or Controlled-Corporation, Agency or Instrumentality whose income in the Philippines are not subject to tax in accordance with Section 27 (C) of the Tax Code, a special law, or charter creating it.
  - o An entity which enjoys tax exemption specifically in accordance with a special law, or charter creating it.

Other than its tax-exempt status as mentioned above, the Stockholder further represents and warrants that its exemption from Philippine tax includes income arising from activities conducted for profit, or activities which are not in its ordinary course of business such as income from investments in domestic corporations.

The Stockholder acknowledges that the Company, as withholding agent, is made primarily responsible for the remittance of the correct amount of withholding taxes on the Dividends. Further, penalties are imposed upon the Company under Philippine law for failure to do so. In view thereof, the Stockholder hereby undertakes to:

- a. Submit proof satisfactory to the Company of its exemption from withholding tax on the Dividends, such as, but not limited to, a certification or certified true copy of a charter or special law (authenticated, if issued abroad) from the applicable government agency, and such other official documentation (certified, notarized/authenticated, as applicable) confirming its exemption from Philippine tax;
- b. Indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine tax authorities due to or on account of the Dividends; and
- c. In the event of an assessment issued by the BIR for the Company's failure to file or pay the correct amount of tax to the Philippine tax authorities on the basis of the Stockholder's representations stated herein, the Stockholder will be solely liable for, and will promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to any authorities in the Philippines with respect to the Dividends. The Stockholder expressly authorizes the Company to pay over to the Philippine tax authorities any amounts that the Company may hold belonging to the Stockholder to settle any deficiency tax liability of the Stockholder arising from the receipt of the Dividends. Should the Company decide to settle all or part of the obligation with its own funds, the Stockholder undertakes to promptly reimburse the Company for costs expended in relation to the said assessment/s.

Based on the foregoing, the undersigned hereby requests the Company not to withhold taxes on the dividends to be distributed to the Stockholder. The Stockholder accepts the continuity of this indemnity undertaking which shall survive a transfer of shares.

The Stockholder hereby further represents, warrants and certifies, that all consents, permits and approvals required for the execution of this indemnity undertaking have been secured and are in full force and effect, and that the person signing this undertaking has been duly authorized to do so by the Stockholder.

\_\_\_\_\_  
 (Name and signature of Stockholder  
 or authorized representative)

Agreed and accepted on \_\_\_\_\_, by:

**VISTA LAND & LIFESCAPES, INC.**  
**By:**

\_\_\_\_\_

(NOTARIAL ACKNOWLEDGMENT, MUST BE APOSTILLED IF EXECUTED ABROAD)

**CERTIFICATION**

I, [name], of legal age, [nationality], with office address at \_\_\_\_\_, being the [position] of [name of custodian bank or broker], a corporation duly organized and existing under the laws of \_\_\_\_\_, with office address at \_\_\_\_\_, under oath, do hereby certify that:

The following is a list of the beneficial owners of the \_\_\_\_\_ shares of Vista Land & Lifescapes, Inc. (the “**Company**”) held by [name of custodian bank or broker], in its capacity as agent or custodian, as of January 16, 2026, the record date for the dividends declared by the Company’s Board of Directors on December 29, 2025:

Beneficial Owner	Nationality & Residence	Number of Shares Owned	Gross Dividends	Withholding Tax	Withholding Tax Rate	Net Dividends
<b>TOTAL</b>						

[name of custodian or broker] agrees to indemnify and hold the Company and its shareholders, directors, officers, employees, agents and assignees harmless from and against any and all claims, losses, expenses, taxes, penalties or fines incurred in relation to the filings or payments of, or failure to file or pay, any amounts to the Philippine BIR due to or on account of the dividends, on the basis of the Company’s reliance upon the information found in this Certification.

[name of custodian or broker] agrees and acknowledges that it will be solely liable for, and will promptly pay when due, any taxes, fees, charges or other amounts (including interest and penalties) due to the BIR with respect to the dividends payable to its clients, as indicated in this Certification. For this purpose, [name of custodian or broker] undertakes to pay to the Company, upon written notice, the amounts that the Company may be required to pay to the BIR for any shortfall in the amount of tax withheld and remitted. [name of custodian or broker] accepts the continuity of this indemnity undertaking, which shall survive the transfer of shares.

The undersigned represent and warrant that she/he/they has/have the power, authority, and legal capacity to execute and perform the obligations under this Certification on behalf of [name of custodian or broker] under the penalties of perjury.

IN WITNESS WHEREOF, this Certification has been signed this \_\_\_ day of \_\_\_ 2025 in \_\_\_\_\_.

\_\_\_\_\_  
[Name & Position]

(NOTARIAL ACKNOWLEDGMENT, MUST BE APOSTILLED IF EXECUTED ABROAD)