



# INTERCONTINENTAL BROADCASTING CORPORATION

## WHISTLEBLOWER POLICY

### **A. Purpose and Policy Statement**

Intercontinental Broadcasting Corporation (“IBC” or the “Company”) is committed to the highest standards of integrity, transparency, and public accountability.

This policy aims to:

1. Encourage directors, officers, employees, talents, contractors and partners to report in good faith any suspected wrongdoing or irregularities within IBC;
2. Provide safe, confidential, and accessible channels for reporting;
3. Protect whistleblowers against any form of retaliation; and
4. Ensure that disclosures are promptly, fairly, and objectively evaluated and acted upon.

Retaliation against whistleblowers is prohibited. Acts of retaliation may give rise to administrative, civil, or criminal liability under applicable law and Supreme Court jurisprudence.<sup>1</sup>

### **B. Coverage**

This policy applies to:

1. All IBC directors and officers;
2. All regular, probationary, project-based, contractual, and casual employees;
3. On-air and off-air talents, anchors, hosts, and creatives engaged by IBC;
4. Interns, job order personnel, consultants, independent contractors, suppliers, and service providers; and
5. Any other person who, by virtue of their relationship with IBC, becomes aware of a Reportable Concern (as defined below).

### **C. Definition of Terms**

For this policy:

1. Whistleblower – Any covered person who, in good faith, reports a Reportable Concern in accordance with this Policy.
2. Reportable Concern – Any information or allegation, whether or not verified at the time of reporting, relating to suspected:

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<sup>1</sup> Sec. 169, Revised Corporation Code - Any person who, knowingly and with intent to retaliate, commits acts detrimental to a whistleblower such as interfering with the lawful employment or livelihood of the whistleblower, shall, at the discretion of the court, be punished with a fine ranging from One hundred thousand pesos (P100,000.00) to One million pesos (P1,000,000.00).

- a. Violation of law (criminal, civil, administrative, labor, or regulatory);
  - b. Corruption, graft, or bribery;
  - c. Fraud, theft, or misappropriation of IBC resources;
  - d. Procurement irregularities (e.g., collusion, bid-rigging, splitting of contracts, award without appropriation, or circumvention of procurement rules, similar to the grave misconduct scenarios sanctioned by the Supreme Court in public procurement cases;
  - e. Serious violations of company policies or codes of conduct;
  - f. Conflicts of interest or abuse of authority;
  - g. Gross waste or mismanagement of public funds or assets;
  - h. Unsafe practices or serious threats to public health, safety, or the environment;
  - i. Manipulation or distortion of financial, operational, or audience-related records and reports; or
  - j. Any act or omission that may cause substantial prejudice to IBC, the government, or the public interest.
3. Good Faith – A reasonable belief, based on facts known to the whistleblower at the time, that a Reportable Concern is true or likely true.
  4. Retaliation – Any adverse action, or threat of adverse action, taken against a whistleblower or any person assisting in an inquiry, because of a disclosure made under this Policy. This includes, but is not limited to:
    - a. Dismissal, demotion, suspension, denial of promotion, or negative performance evaluation;
    - b. Salary reduction, denial of benefits, or unfavorable change in work assignment or schedule;
    - c. Harassment, intimidation, discrimination, or ostracism in the workplace; or
    - d. Interference with lawful employment or livelihood, consistent with the concept of retaliation sanctioned under special whistleblower protection norms.
  5. Protected Disclosure – A disclosure that:
    - a. Concerns a Reportable Concern;
    - b. Is made voluntarily, in good faith, and preferably in writing under oath; and
    - c. Substantially complies with the requirements of this Policy.

The Supreme Court has held that whistleblower rules often require that protected disclosures be made voluntarily, in writing, under oath, and with sufficient particulars and supporting evidence.

“Whistleblowers shall be entitled to the benefits under these Rules, provided that all the following requisites concur: (a) The disclosure is made voluntarily, in writing and under oath; ... (d) The information given by the whistleblower contains sufficient particulars and, as much as possible, supported by other material evidence.”<sup>2</sup>

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<sup>2</sup> Agustin-Se v. Office of the President, G.R. No. 207355, Feb. 3, 2016

Thus, IBC aims to adopt similar standards to promote responsible reporting.

#### **D. Guiding Principles**

1. Encouragement to Report – IBC encourages early reporting of Reportable Concerns so they can be addressed promptly;
2. Confidentiality – The identity of whistleblowers and the content of disclosures shall be treated as confidential to the fullest extent legally and practically possible;
3. Non-Retaliation – IBC strictly prohibits and will sanction any form of retaliation against whistleblowers acting in good faith;
4. Impartiality – All disclosures shall be evaluated objectively, regardless of the position of the person complained of; and
5. Due Process – Persons complained of shall be given a fair opportunity to explain and defend themselves, consistent with administrative due process principles that require an opportunity to be heard and to seek reconsideration.

#### **E. Reporting Channels**

1. A whistleblower may report a Reportable Concern through any of the following channels:
  - a. Primary Channel – Whistleblower Committee (WC);
  - b. Email: (official whistleblower e-mail); or
  - c. Postal Mail / Courier: Whistleblower Committee, Intercontinental Broadcasting Corporation
2. Alternative Channels
  - a. Immediate Supervisor or Department Head (who must promptly forward the report to the WC);
  - b. Head of Internal Audit;
  - c. Compliance Officer or Ethics Officer; or
  - d. Any Board Committee expressly mandated to receive such reports (e.g., Audit or Governance Committee).
3. Anonymous Reporting  
Anonymous reports will be accepted. However, whistleblowers are encouraged to identify themselves to facilitate verification, follow-up, and the grant of protections and, where applicable, incentives.

#### **F. Form and Content of Disclosures**

1. Preferred Form

Disclosures should be in writing, dated, signed, and preferably under oath (sworn statement or notarized affidavit).

a. Minimum Information

The report should, as far as practicable, contain:

- i. Full name, position, and contact details of the whistleblower (unless anonymous);
- ii. Identity of the person(s) complained of (name, position, office/unit);
- iii. Detailed description of the acts or omissions complained of, including but not limited to:
  1. What happened (facts and circumstances);
  2. When and where it occurred (dates, times, locations); and
  3. How the acts were committed and, if applicable, how they were concealed;
2. Any documents, records, emails, messages, photos, recordings, or other material evidence available;
3. Names and contact details of witnesses or other persons who may have knowledge of the matter; and
4. Any previous or related reports made to other offices or agencies.
5. Assistance in Drafting

The WC Secretariat may assist employees in drafting written disclosures, especially those who have difficulty writing or expressing themselves, provided the whistleblower confirms the contents and signs the final document.

**G. Whistleblower Committee (WC)**

1. Composition

The WC shall be composed of at least three (3) members designated by the Board, ensuring representation from:

- a. Internal Audit / Compliance;
- b. Legal / Corporate Services;
- c. Human Resources or Administration; and
- d. At least one member should be a senior officer with direct access to the Board or the Audit/Governance Committee.

2. Functions

The WC shall:

- a. Receive, record, and safely keep all whistleblower disclosures;
- b. Conduct or cause to be conducted a preliminary assessment;
- c. Recommend whether a full investigation is warranted;
- d. Oversee or coordinate the investigation;
- e. Recommend appropriate administrative, civil, or criminal action;
- f. Recommend remedial or policy measures to prevent recurrence; and
- g. Monitor and address alleged retaliation.

## **H. Preliminary Assessment**

### **1. Timeline**

Within fifteen (15) working days from receipt of a disclosure, the WC shall complete a preliminary assessment to determine:

- a. Whether the matter is a Reportable Concern covered by this Policy; and
- b. Whether there is sufficient basis to warrant a full investigation.

### **2. Possible Outcomes**

- a. Proceed to Full Investigation – When the disclosure concerns a Reportable Concern and is supported by sufficient particulars, consistent with jurisprudential standards that information contain “sufficient particulars and, as much as possible, supported by other material evidence.”
- b. Referral to Other Processes – When the matter is better addressed through existing internal grievance, HR, editorial, or operational mechanisms.
- c. Dismissal at Preliminary Stage – When the disclosure is clearly frivolous, malicious, unsupported by any concrete fact, or outside IBC’s jurisdiction.

### **3. Notification**

Where the whistleblower is identifiable, the WC shall inform them in general terms of the status of the preliminary assessment, subject to confidentiality constraints.

## **I. Investigation**

### **1. Conduct of Investigation**

- a. Investigations shall be carried out by the WC, Internal Audit, or an independent panel, with support from Legal and concerned offices as needed.
- b. The investigation shall be impartial, thorough, and time-bound, subject to the complexity of the case.

### **2. Rights of the Person Complained Of**

- a. To be informed of the allegations, consistent with internal due process;
- b. To be given a reasonable opportunity to explain and present evidence and witnesses;
- c. To be assisted by counsel or representative of choice in formal hearings, if any;
- d. To seek reconsideration or appeal adverse findings in accordance with company rules.

### **3. Evidentiary Standard**

- a. Administrative or disciplinary findings shall be based on substantial evidence—such relevant evidence as a reasonable mind might accept as adequate to support a conclusion.
- b. Where appropriate, IBC may endorse matters to external agencies (e.g., Ombudsman, NTC, COA, DOJ) for investigation or prosecution.

#### 4. Confidentiality During Investigation

- a. Information shall be shared strictly on a need-to-know basis.
- b. All persons involved (whistleblower, witnesses, investigators, and respondents) shall refrain from unauthorized disclosure of investigation details.

### **J. Protection Against Retaliation**

#### 1. Prohibited Acts

- a. IBC prohibits any person, whether a superior, peer, or subordinate, from engaging in retaliation against a whistleblower or any person assisting in an inquiry.
- b. Retaliation may include, among others, dismissal, demotion, harassment, or interference with lawful employment or livelihood, similar to the retaliatory acts penalized in specialized whistleblower regimes.

#### 2. Preventive Measures

Depending on the circumstances, and upon request or motu proprio, the WC may recommend:

- a. Temporary transfer or change of work assignment (without loss of pay or benefits) for the whistleblower or the alleged retaliator;
- b. Flexible work arrangements;
- c. No-contact directives; or
- d. Other reasonable protective measures.

#### 3. Remedies for Retaliation

- a. Verified acts of retaliation shall be treated as a serious offense subject to disciplinary action, up to and including dismissal, without prejudice to civil, criminal, or administrative remedies under law.
- b. Where retaliation involves interference with the whistleblower's livelihood or employment, IBC may assist the whistleblower in seeking appropriate recourse before external agencies.

### **K. Responsibilities of Managers and Supervisors**

1. Managers and supervisors who receive a disclosure must:

- a. Treat the information as confidential;
  - b. Refrain from prejudging the whistleblower or the person complained of;
  - c. Immediately forward the disclosure to the WC; and
  - d. Cooperate fully with the WC and investigators.
2. Failure of a managerial employee to act promptly on serious irregularities reported to them, or attempts to downplay such incidents, may constitute neglect of duty or loss of trust and confidence.

The Court has held that failure of a managerial employee to promptly and properly report and address subordinates' infractions, especially where attempts are made to minimize or conceal the same, may justify termination.<sup>3</sup>

#### **L. False, Malicious, or Bad-Faith Disclosures**

1. This policy does not protect:
  - a. Knowingly false statements;
  - b. Disclosures made with malicious intent to harass, defame, or unjustly damage another person's reputation; or
  - c. Fabrication or deliberate suppression of material facts.
2. Whistleblowers found, after due process, to have made malicious or bad-faith disclosures may be subject to disciplinary action, without prejudice to civil or criminal liability (e.g., perjury, libel, unjust vexation), consistent with the principle that whistleblower protection extends only to good-faith disclosures with sufficient factual basis.

#### **M. Documentation, Records, and Reporting**

1. The WC shall maintain secure records of:
  - a. All disclosures received;
  - b. Steps taken during assessment and investigation;
  - c. Findings, resolutions, and actions taken;
  - d. Measures adopted to protect whistleblowers.
2. The WC shall submit, at least annually, a consolidated (non-identifying) report to the Board or its designated Committee, indicating:
  - a. Number and general nature of disclosures;
  - b. Status and outcome of investigations;
  - c. Identified systemic issues;

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<sup>3</sup> East Asia Utilities Corp. v. Arenas, G.R. No. 211443, Dec, 1, 2021.

- d. Recommended policy or process improvements.

## **N. Interaction with Other Policies and Laws**

1. This policy shall be read together with:
  - a. IBC's Code of Conduct and Ethics; and
  - b. HR and disciplinary procedures;
2. In case of conflict between this Policy and mandatory provisions of law, the latter shall prevail. This Policy is intended to complement, not limit, any right or protection available to whistleblowers under the Constitution, statutes, regulations, or jurisprudence.
3. Where disclosures involve potential violations of procurement, budgetary, or other public-sector statutes, IBC shall consider coordinating with appropriate oversight agencies in line with public accountability obligations and jurisprudence sanctioning grave misconduct in procurement processes that circumvent appropriation requirements and confer unwarranted benefits.

In public procurement, the Supreme Court has characterized the willful circumvention of appropriation and procurement rules, resulting in unwarranted benefits to contractors, as Grave Misconduct warranting dismissal.<sup>4</sup>

## **O. Policy Review and Amendments**

1. This policy shall be reviewed at least every three (3) years, or earlier when:
  - a. There are changes in applicable laws or regulations;
  - b. There are material organizational changes; or
  - c. The Board or WC deems it necessary based on experience or emerging best practices.
2. Amendments to this Policy require approval of the Board of Directors.

## **P. Effectivity**

This Whistleblower Policy shall take effect upon approval by the IBC Board of Directors and dissemination to all covered persons. Copies shall be:

1. Circulated via email and internal communications; and
2. Made available in print upon request from HR or the WC Secretariat.

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<sup>4</sup> Office of the Ombudsman v. Celiz, G.R. No. 236383, June 26, 2019.

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