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FIRST PACIFIC COMPANY LIMITED
第一太平有限公司

(Incorporated with limited liability under the laws of Bermuda)
Website: www.firstpacific.com
(Stock Code: 00142)

OVERSEAS REGULATORY ANNOUNCEMENT

Please refer to the attached disclosure filed by PLDT Inc. ("PLDT"), a major operating associate of First Pacific Company Limited, with the Philippine Stock Exchange, in relation to the SEC Form 17-C and Form 4-9 in connection with the resignation and replacement of the external auditor of PLDT.

Hong Kong, 3 November 2026

As at the date of this announcement, the Board of Directors of First Pacific Company Limited comprises the following Directors:

Executive Directors:
Manuel V. Pangilinan, *Managing Director and Chief Executive Officer*
Christopher H. Young

Non-executive Directors:
Anthoni Salim, *Chairman*
Benny S. Santoso
Axton Salim

Independent Non-executive Directors:
Prof. Edward K.Y. Chen, *GBS, CBE, JP*
Margaret Leung Ko May Yee, *SBS, JP*
Philip Fan Yan Hok
Madeleine Lee Suh Shin
Blair Chilton Pickerell

C07751-2026

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. Date of Report (Date of earliest event reported)
   Nov 2, 2026
2. SEC Identification Number
   PW-55
3. BIR Tax Identification No.
   000-488-793
4. Exact name of issuer as specified in its charter
   PLDT Inc.
5. Province, country or other jurisdiction of incorporation
   Philippines
6. Industry Classification Code(SEC Use Only)

7. Address of principal office
   Ramon Cojuangco Building, Makati Avenue, Makati City
   Postal Code
   1200

8. Issuer's telephone number, including area code
   (02) 8250-0254
9. Former name or former address, if changed since last report
   Not Applicable
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	
-	-	

11. Indicate the item numbers reported herein
    -

The Exchange does not warrant and holds no responsibility for the veracity of the facts and representations contained in all corporate disclosures, including financial reports. All data contained herein are prepared and submitted by the disclosing party to the Exchange, and are disseminated solely for purposes of information. Any questions on the data contained herein should be addressed directly to the Corporate Information Officer of the disclosing party.

PLDT Inc.
TEL

PSE Disclosure Form 4-9 - Change in External Auditor
References: SRC Rule 17 (SEC Form 17-C) and Section 4.4 of the Revised Disclosure Rules

Subject of the Disclosure
Change in External Auditor
Background/Description of the Disclosure
For details, please refer to the attached Form 6-K which will be filed with the U.S. Securities and Exchange Commission and New York Stock Exchange.

Date of Approval by Board of Directors	N/A
Date of Approval by Stockholders	TBA
Previous External Auditor	SyCip Gorres Velayo & Co.
New External Auditor	Isla Lipana & Co./PwC Philippines
Effective Date of Engagement of New External Auditor	Nov 2, 2026

Rationale for Replacement
Resignation of SyCip Gorres Velayo & Co.
Other Relevant Information
The authority to accept the resignation of and appoint the external auditor has been delegated to the Audit Committee pursuant to PLDT's By-Laws. No Board or stockholder approval is required. On November 2, 2026, the Audit Committee accepted the resignation of SyCip Gorres Velayo & Co. and appointed Isla Lipana & Co./PwC Philippines as external auditor of PLDT.

Filed on behalf by:

Name	Kristine Mariz De Claro
Designation	Associate Attorney

COVER SHEET

SEC Registration Number

P	W	-	5	5						

Company Name

P	L	D	T		I	N	C.																			

Principal Office (No./Street/Barangay/City/Town/Province)

R	A	M	O	N		C	O	J	U	A	N	G	C	O		B	U	I	L	D	I	N	G						
M	A	K	A	T	I		A	V	E	N	U	E																		
M	A	K	A	T	I		C	I	T	Y																			

Form Type	Department requiring the report	Secondary License Type, If Applicable
17 - C	M S R D	

COMPANY INFORMATION

Company's Email Address	Company's Telephone Number/s	Mobile Number

No. of Stockholders	Annual Meeting Month/Day	Fiscal Year Month/Day
11,316 As of September 30, 2026	**Every 2nd Tuesday of June**	**December 31**

CONTACT PERSON INFORMATION

The designated contact person ***MUST*** be an Officer of the Corporation

Name of Contact Person	Email Address	Telephone Number/s	Mobile Number
Marilyn A. Victorio-Aquino	mvaquino@pldt.com.ph	**82500254**	

Contact Person's Address

MGO Building, Legaspi St. corner Dela Rosa St., Makati City

Note: In case of death, resignation or cessation of office of the officer designated as contact person, such incident shall be reported to the Commission within thirty (30) calendar days from the occurrence thereof with information and complete contact details of the new contact person designated.

SECURITIES AND EXCHANGE COMMISSION

CURRENT REPORT UNDER SECTION 17
OF THE SECURITIES REGULATION CODE
AND SRC RULE 17.1

1. November 2, 2026
Date of Report (Date of earliest event reported)

2. SEC Identification Number: PW-55

3. BIR Tax Identification No. 000-488-793

4. PLDT Inc.
Exact name of issuer as specified in its charter

5. Philippines
Province, country or other jurisdiction of Incorporation

6._____ (SEC Use Only)
Industry Classification Code

7. Ramon Cojuangco Building, Makati Avenue, Makati City
Address of principal office

1200
Postal Code

8. (632) 8250-0254
Issuer's telephone number, including area code

9. Not Applicable
Former name or former address, if changed since last report

10. Securities registered pursuant to Sections 8 and 12 of the Securities Regulation Code and Sections 4 and 8 of the Revised Securities Act

Title of Each Class	Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding

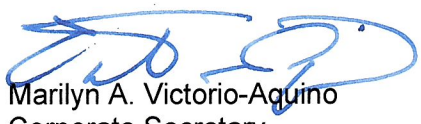
11. Item 9 (Other events)

For details, please refer to the attached Form 6-K which will be filed with the U.S. Securities and Exchange Commission and New York Stock Exchange.

Pursuant to the requirements of the Securities Regulation Code, the Company has duly authorized and caused this Report to be signed on its behalf by the undersigned.

PLDT INC.

By:



Marilyn A. Victorio-Aquino
Corporate Secretary

November 2, 2026

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16
of the Securities Exchange Act of 1934

For the month of November 2026

Commission File Number 1-03006

PLDT Inc.
(Exact Name of Registrant as Specified in Its Charter)

Ramon Cojuangco Building
Makati Avenue
Makati City
Philippines
(Address of principal executive offices)

(Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.)

Form 20-F √ Form 40-F

(Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.)

Yes No √

(If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- _____)

NOTE REGARDING FORWARD-LOOKING STATEMENTS

Some information in this report may contain forward-looking statements within the meaning of Section 27A of the U.S. Securities Act of 1933 and Section 21E of the U.S. Securities Exchange Act of 1934. We have based these forward-looking statements on our current beliefs, expectations and intentions as to facts, actions and events that will or may occur in the future. Such statements generally are identified by forward-looking words such as "believe," "plan," "anticipate," "continue," "estimate," "expect," "may," "will" or other similar words.

A forward-looking statement may include a statement of the assumptions or bases underlying the forward-looking statement. We have chosen these assumptions or bases in good faith. These forward-looking statements are subject to risks, uncertainties and assumptions, some of which are beyond our control. In addition, these forward-looking statements reflect our current views with respect to future events and are not a guarantee of future performance. Actual results may differ materially from information contained in the forward-looking statements as a result of a number of factors, including, without limitation, the risk factors set forth in "Item 3. Key Information – Risk Factors" in our annual report on Form 20-F for the fiscal year ended December 31, 2025. You should also keep in mind that any forward-looking statement made by us in this report or elsewhere speaks only as at the date on which we made it. New risks and uncertainties come up from time to time, and it is impossible for us to predict these events or how they may affect us. We have no duty to, and do not intend to, update or revise the statements in this report after the date hereof. In light of these risks and uncertainties, you should keep in mind that actual results may differ materially from any forward-looking statement made in this report or elsewhere.

EXHIBITS

Exhibit Number		Page
	Copy of the disclosure that PLDT Inc. (the "Company") filed with the Philippine Stock Exchange and the Philippine Securities and Exchange Commission on November 2, 2026 in connection with the resignation and replacement of the external auditor of the Company.	12

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly authorized and caused this report to be signed on its behalf by the undersigned.

PLDT Inc.

By : 
Name : **Marilyn A. Victorio-Aquino**
Title : **Corporate Secretary**
Date : **November 2, 2026**

PLDT – Form 6-K Disclosing Auditor Resignation

Resignation of Independent Registered Public Accounting Firm

On October 31, 2026, SyCip Gorres Velayo & Co. ("SGV"), a member firm of Ernst & Young Global Limited, notified PLDT Inc. (the "Company") that it resigned as the Company's independent registered public accounting firm following a determination that it is not independent under the rules of the United States Securities and Exchange Commission ("US SEC") and Public Company Accounting Oversight Board. SGV was initially engaged by the Company in 2002 and provided audit services and issued audit reports on the Company's financial statements up to and including the fiscal year ended December 31, 2025, including its audit reports on the Company's consolidated financial statements and on the Company's internal control over financial reporting included in the Company's annual report on Form 20-F filed with the US SEC on April 27, 2026 (the "Original 20-F").

As disclosed in the Company's report on Form 6-K furnished to the US SEC on August 13, 2026 (the "August Form 6-K"), SGV previously informed the Company that its opinions dated April 27, 2026 on the Company's International Financial Reporting Standards ("IFRS") financial statements and internal control over financial reporting for the fiscal year ended December 31, 2025 (collectively, "Fiscal 2025 Audit Opinions") could no longer be relied upon and were withdrawn.

SGV has now concluded that its independence was impaired as of the issuance of its Fiscal 2025 Audit Opinions, and this impairment continues through today. Accordingly, SGV has submitted its resignation as the Company's independent registered public accounting firm. The Company, through its Audit Committee, has accepted SGV's resignation.

In informing the Company of its resignation, on October 31, 2026, SGV also stated that its opinion on the Company's IFRS consolidated financial statements for fiscal year 2024 can no longer be relied upon and has been withdrawn. SGV made this determination because prior to resigning it could not complete its evaluation of information regarding the effect of hedge accounting and other adjustments on the Company's financial statements for fiscal year 2024 that came to SGV's attention following the issuance of its Fiscal 2025 Audit Opinions.

At the time issued, the audit opinions of SGV on the financial statements of the Company for the fiscal years ended December 31, 2024, and December 31, 2025, did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2024 and 2025, and through the subsequent interim period preceding SGV's resignation, there were (i) no disagreements (as defined in Item 16F(a)(1)(iv) of Form 20-F) between the Company and SGV on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which, if not resolved to SGV's satisfaction, would have caused SGV to make reference thereto in its report on the financial statements for such years, except, however, that SGV could not complete an evaluation of the effect of the hedge accounting error and other revisions discussed below and in the August Form 6-K, on the Company's previously issued IFRS financial statements for fiscal years 2024 and 2025 and SGV's audit reports thereon; and (ii) the only

"reportable events" (as described in Item 16F(a)(1)(v)(A) through (D) of Form 20-F), were as follows: (a) the material weakness in the Company's internal control over financial reporting as of December 31, 2025, as previously disclosed in the August Form 6-K and further discussed below; (b) SGV's withdrawal of its Fiscal 2025 Audit Opinions, as previously disclosed in the August Form 6-K and further discussed below; and (c) SGV's withdrawal of its audit opinion on the Company's fiscal year 2024 IFRS consolidated financial statements.

In accordance with Item 16F(a)(3) of Form 20-F, the Company provided SGV with a copy of the foregoing disclosures and requested that SGV review such disclosures and provide a letter addressed to the US SEC stating whether it agrees with the statements made herein and, if not, stating the respects in which it does not agree. A copy of SGV's letter is attached hereto as Exhibit 16.1.

Update on Previously Disclosed Matters

As previously disclosed in the August Form 6-K, the Audit Committee of the Company's Board of Directors, with the assistance of independent counsel and accounting experts, initiated an independent review of matters relevant to the discovery, analysis, and reporting of certain financial statement errors and the existence of an associated material weakness in internal control over financial reporting as of December 31, 2025. As disclosed in the August Form 6-K, the errors principally related to the recycling of "Net fair value losses on cash flow hedges" to "Other income (expense) – Gains (losses) on derivative financial instruments – net," and those hedge-related adjustments arose from deficiencies in controls over the accounting for certain structured hedge arrangements. Management reassessed the related control deficiencies, in consultation with SGV and accounting experts, and concluded that the identified control deficiencies, individually or in combination, constituted a material weakness in internal control over financial reporting as of December 31, 2025 in respect of the hedge accounting error. SGV separately informed the Company that it had concluded that a material weakness existed in the Company's internal control over financial reporting as of December 31, 2025.

As also previously disclosed, management, after consultation with external accounting experts, plans to adjust certain line items of the Company's 2025 consolidated financial statements and to amend the description of the revisions of prior period financial statements contained in Note 2 to those financial statements. The Company expects to amend the Original 20-F to reflect management's reassessment of internal control over financial reporting and to correct the financial statement errors identified to date. Reference is made to the August Form 6-K for a fuller description of these matters.

Based on the information currently available, the Company does not expect any further revisions to be material. As previously disclosed, the revisions identified to date are not expected to materially affect the Company's reported net income, earnings per share or cash flows, nor are they expected to materially affect any of the Company's key operating metrics, including EBITDA, EBIT, Telco Core Income and Core Income.

Management has implemented, and continues to implement, remediation measures designed to address the identified control deficiencies, and the Company's remediation plan for the identified material weakness will be described in more detail in the amended Form 20-F.

Appointment of New Auditor for PFRS Financial Statements; Search for a Successor Independent Registered Public Accounting Firm

The Audit Committee has accepted SGV's resignation and appointed Isla Lipana & Co./ PwC Philippines, a member firm of PricewaterhouseCoopers International Limited, as auditor for the Company's financial statements under PFRS, effective November 2, 2026. The Audit Committee is in the process of identifying a new auditor for its financial statements and internal control over financial reporting under IFRS and the Company will make a subsequent disclosure upon appointment of a new IFRS auditor.

Exhibit 16.1

November 2, 2026

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read the disclosure on Form 6-K dated November 2, 2026, of PLDT Inc. and are in agreement with the statements contained in the paragraphs therein under the heading, *Resignation of Independent Registered Public Accounting Firm*. We have no basis to agree or disagree with other statements of the registrant contained therein.

