

ANNEX 5
WHISTLE-BLOWING POLICY

I. Objective

TKC Metals Corporation (the "Company")'s Whistle-Blowing Policy provides for a procedure allowing directors, officers, employees and other stakeholders to inform the Company of any potential violation of laws, Company policies and rules, and allow the Company to address such matters.

II. Definition of Terms

- A. Confidential Disclosure – refers to a written disclosure by a director, officer, employee or other stakeholders regarding actual or potential violation of any law or Company policies and rules committed by a director, officer, employee or other stakeholders of the Company.
- B. Whistle-blower – refers to a director, officer, employee or other stakeholders who made a Confidential Disclosure to the Company's Compliance Officer, Human Resources Department Head or to any member of the Audit Committee.
- C. Retaliation – refers to any form of retaliation, reprisal or unlawful actions directed to the Whistle-blower and/or his/her family by reason of a Confidential Disclosure made by the Whistle-Blower.

III. Policy

- A. The Company shall ensure that any director, officer, employee or other stakeholders who made a Confidential Disclosure, in good faith, shall not be subject of any form of retaliation, harassment or any adverse acts as a consequence of the Confidential Report made. Any director, officer, employee or stakeholder who retaliates against the Whistle-Blower shall be subjected to disciplinary action, without prejudice to any criminal or civil action.
- B. Directors, officers and employees of the Corporation are duty-bound to abide to the highest work and personal ethical standards in the performance of their duties and responsibilities. They must practice honesty and integrity in fulfilling their responsibilities and must always act in the performance of their duties consistent with laws and the Company's policies and rules.

IV. Rules and Procedure

- A. A Whistle-Blower can make a Confidential Disclosure to the Compliance Officer, the Human Resources Department Head or to any member of the Audit Committee.
- B. Any Confidential Disclosure made by a director, officer, employee or other stakeholders shall be considered as privileged communication and his/her identity shall not be disclosed to any person other than the Compliance Officer, the Human Resources Department Head and the members of the Audit Committee.
- C. The Compliance Officer, the Human Resources Department Head and the members of the Audit Committee shall have the obligation to --

- i. Maintain the confidentiality of the subject matter of the Confidential Disclosure, the identity of the Whistle-Blower and the identity of the person accused of violating any law or Company policies and rules.
 - ii. Ensure that the Whistle-Blower and his/her family are not subjected to any form of Retaliation.
- D. Any Confidential Disclosure made to the Compliance Officer or the Human Resources Department Head must be reported to the Audit Committee within five working days. After deliberation and confirmation that the said report is considered as a Confidential Disclosure, the Audit Committee shall proceed with the investigation and shall render its decision within a reasonable period of time.