



INTEGRATED RAISING OF CONCERNS, WHISTLEBLOWING, AND COMMUNITY GRIEVANCE POLICY

(As of June 13, 2026)

1. Purpose and Policy Statement

The Company is committed to maintaining the highest standards of integrity, accountability, and responsible operations. This Policy establishes a unified framework for:

- (a) raising and managing internal concerns and whistleblowing reports; and
- (b) receiving, assessing, and resolving external and community grievances.

This Policy aims to encourage a speak-up culture, ensure concerns and grievances are handled fairly and confidentially, protect reporters from retaliation, and ensure compliance with Philippine law and applicable international standards.

2. Legal and Standards Framework

This Policy is guided by and aligned with the following:

- Republic Act No. 7942 (Philippine Mining Act of 1995).
- Republic Act No. 7160 (Local Government Code of 1991).
- Republic Act No. 8371 (Indigenous Peoples' Rights Act of 1997).
- Republic Act No. 10173 (Data Privacy Act of 2012) and its Implementing Rules and Regulations.
- Applicable DENR and NCIP rules and regulations.
- IFC Performance Standard 1 (Assessment and Management of Environmental and Social Risks and Impacts).

3. Relationship With the Existing Whistleblower Policy and Delineation of Scope

- 3.1 This Policy is designed to co-exist with, and not replace or duplicate, the Company's existing Whistleblower Policy (approved September 2025). Each policy governs distinct but complementary categories of concerns.

3.2 *Matters Exclusively Covered by the Whistleblower Policy.* The Whistleblower Policy shall apply exclusively to reports involving:

- questionable accounting or auditing practices;
- inadequate internal accounting or financial controls;
- fraud, corruption, or misappropriation of Company funds;
- misleading, coercive, or improper conduct toward auditors;
- false or misleading financial disclosures;
- violations of anti-corruption, securities, or financial reporting laws; and
- other matters required to be reported directly to the Audit Committee of the Board.
- Such matters shall be investigated under the authority and oversight of the Audit Committee, in accordance with the Whistleblower Policy, and shall **not be handled under this Policy**.

3.3 *Matters Covered by This Integrated Policy.* This Policy governs:

- Non-financial internal concerns, including:
 - a. violations of the Code of Business Conduct and Ethics not involving accounting or financial reporting.
 - b. workplace misconduct, harassment, discrimination, bullying, or abuse.
 - c. breaches of Company policies, procedures, or legal obligations outside the financial reporting context.
 - d. retaliation related to the raising of such concerns.
- External and community grievances, including:
 - a. land acquisition, access restrictions, resettlement, and livelihood impacts.
 - b. environmental, health, safety, or social concerns.
 - c. conduct of Company representatives or contractors affecting communities.
 - d. community engagement, FPIC, and external communications issues.

3.4 *Referral and Escalation Rules* - If a concern is initially reported under this Policy but is assessed to fall within the exclusive scope of the Whistleblower Policy, it shall be promptly referred to the Audit Committee and handled in accordance with the Whistleblower Policy. Conversely, matters raised through community grievance channels that do not involve internal financial misconduct shall remain governed by this Policy, even if they allege improper conduct by Company personnel.

3.5 No Limitation of Legal Remedies Nothing in this Policy or the Whistleblower Policy limits the right of any person to seek remedies before courts, regulators, or administrative bodies under applicable Philippine law.

4. Scope and Application

4.1 This Policy applies to: - all directors, officers, and employees (regular, probationary, project-based, or contractual); - consultants, contractors, suppliers, and service providers; and - host communities, landowners, Indigenous Peoples, and other affected external stakeholders.

4.2 This Policy does not cover purely personal employment-related grievances (e.g., pay disputes) which shall be handled under applicable HR grievance or CBA procedures, unless such matters involve misconduct, abuse, or violations of law or Company policy.

5. Types of Concerns and Grievances

5.1 Internal Concerns and Whistleblowing

Reportable matters include, among others:

- fraud, theft, corruption, or misuse of Company assets;
- violations of law, Company policies, or the Code of Business Conduct and Ethics;
- harassment, discrimination, bullying, or abuse;
- unethical or dishonest conduct; and
- retaliation or attempts to conceal misconduct.

5.2 External and Community Grievances

Community grievances may relate to, among others:

- land acquisition, access restrictions, or resettlement;
- environmental, health, or safety impacts; - livelihood or social impacts;
- conduct of Company representatives or contractors; and
- community engagement, FPIC, or external communications.

6. Reporting and Intake Channels

6.1 Internal Reporting Channels. Internal concerns may be raised confidentially through:

Legal, Compliance and Ethics:	compliance@kingking.ph
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Anonymous reporting is permitted, subject to sufficient information being provided to allow proper assessment.

6.2 Community Grievance Channels. Community grievances may be raised through:

- community relations officers;
- written submissions (letter or email); or
- other channels approved by management.

All grievances shall be logged in a grievance register and assigned a reference number.

7. **Assessment and Classification**

7.1 All reports are initially assessed by the Legal, Compliance and Ethics Manager to determine whether they constitute a protected concern or a community grievance.

7.2 Matters involving internal misconduct, fraud, corruption, or legal violations by Company personnel shall be handled under the whistleblowing process.

7.3 Community grievances that raise potential legal, human rights, or material ESG risks shall be escalated to senior management and, where appropriate, the General Counsel.

8. **Investigation and Resolution**

8.1 Protected concerns are investigated in accordance with the Company's investigation procedures, observing due process, confidentiality, and the balance-of-probabilities standard.

8.2 Community grievances are addressed through proportionate, documented corrective actions, with the objective of timely and fair resolution.

8.3 Investigations and grievance handling shall be completed promptly, generally within 60 to 90 calendar days, unless extended for justified reasons.

9. **Confidentiality and Data Protection**

All information received under this Policy shall be treated with strict confidentiality and processed in compliance with the Data Privacy Act of 2012. Access to information shall be limited to authorized persons on a need-to-know basis or as required by law.

10. **Non-Retaliation**

Retaliation against any person who raises a concern or grievance in good faith is strictly prohibited. Any confirmed act of retaliation shall result in disciplinary action, up to and including termination of employment or engagement.

11. **Communication and Feedback**

Subject to legal and confidentiality constraints, reporters and complainants shall receive acknowledgment and appropriate feedback on the status and outcome of their concern or grievance.

12. **Oversight, Monitoring, and Reporting**

Management shall ensure that concerns and grievances are systematically tracked, analyzed, and addressed. Aggregated and anonymized data may be reported to senior management and the Board as part of compliance, risk, or ESG reporting.

13. **Review and Approval**

This Policy shall be reviewed periodically by the Legal, Compliance and Ethics Department to ensure continued alignment with applicable laws, regulations, and international standards. Material amendments shall require approval by the Board of Directors.

Annex A
Community Grievance Mechanism (Site Handout)
English

The Company provides a free and safe way for communities to raise concerns about its activities.

You may raise concerns about: land access, resettlement, environmental or safety issues, livelihood impacts, or the conduct of Company employees or contractors.

How to raise a concern: speak with a Community Relations Officer, write a letter or email, or use the grievance desk or logbook at site.

What we commit: your concern will be recorded, reviewed fairly, addressed in good faith, and handled without retaliation. This does not stop you from seeking remedies under Philippine law.

Filipino/Tagalog

Ang Kumpanya ay may **libre at ligtas na paraan** para magsumite ng hinaing o reklamo ang komunidad.

Maaaring magsampa ng reklamo tungkol sa: paggamit ng lupa, relokalasyon, isyung pangkalikasan o kaligtasan, kabuhayan, o asal ng mga empleyado o kontratista ng Kumpanya.

Paraan ng pagsumite: makipag-ugnayan sa Community Relations Officer, magsumite ng sulat o email, o gumamit ng grievance desk o logbook sa site.

Pangako ng Kumpanya: ang bawat reklamo ay itatala, susuriin nang patas, aakasyunan nang may mabuting loob, at walang gagawing paghihiganti. Hindi nito nililimitahan ang karapatang dumulog sa mga ahensya o hukuman alinsunod sa batas ng Pilipinas.

Bisaya

Ang Kompanya adunay libre ug **luwas nga paagi** aron ang komunidad makapadayag og kabalaka o reklamo bahin sa mga kalihokan niini.

Mahimong ireklamo ang: paggamit sa yuta, relokasyon, mga isyu sa kalikopan o kaluwasan, panginabuhian, o pamatasan sa mga empleyado o kontraktor sa Kompanya.

Paagi sa pagsumite sa reklamo: duola ang Community Relations Officer, magsumite og sulat o email, o gamita ang grievance desk o logbook sa site.

Saamong paningkamot: ang matag reklamo itala, susihon og patas, aksyunan sa maayong pagtuo, ug walay paghimo og panimalos. Dili niini kuhaan og katungod ang bisan kinsa sa pagdangop sa mga ahensya o korte subay sa balaod sa Pilipinas.

ANNEX B

Policy Map

RAISING CONCERNS: WHICH POLICY APPLIES?

1. **Financial / Audit / Fraud / Corruption?**
→ **Whistleblower Policy (Sept 2025)**
→ Audit Committee Oversight
2. **Non-Financial Internal Misconduct?**
→ **Integrated Policy**
→ Legal & Compliance / Management
3. **Community or External Concern?**
→ **Integrated Policy**
→ Community Grievance Mechanism

If unsure: Report through any channel. Legal, Ethics & Compliance will route appropriately.

ANNEX C

Alignment with the Code of Business Conduct and Ethics

This Policy operationalizes and supplements the Company's Code of Business Conduct and Ethics (CBCE) and shall be read together with it.

Key Alignment Points:

1. **Integrity and Ethical Conduct:** This Policy provides the formal mechanisms through which suspected breaches of the CBCE may be reported and addressed.
2. **Speak-Up and Accountability:** The non-retaliation protections under this Policy give effect to the CBCE's commitment to an ethical and transparent workplace.
3. **Respect for Communities and Human Rights:** The Community Grievance Mechanism implements the CBCE's standards on respectful engagement with host communities, Indigenous Peoples, and stakeholders.
4. **Compliance with Law:** This Policy supports compliance with applicable Philippine laws, including the Mining Act (RA 7942), IPRA (RA 8371), Local Government Code (RA 7160), and the Data Privacy Act (RA 10173).

Cross-Reference Rule:

1. Alleged violations of the CBCE involving financial reporting, fraud, corruption, or audit matters shall be handled under the Whistleblower Policy.
2. Alleged violations of the CBCE involving non-financial misconduct or community-related issues shall be handled under this Integrated Policy.

In case of inconsistency, the CBCE shall prevail as the overarching ethical framework, while this Policy governs procedures for reporting, investigation, and resolution.