

THREE VALLEY COPPER CORP.

WHISTLEBLOWER POLICY

(Adopted by the Board effective March 3, 2021)

1. Purpose and Scope

Three Valley Copper Corp. including its subsidiaries (the “**Company**”) is committed to the highest standards of openness, honesty and accountability. To support the Company's commitment to ethical conduct, the Company, under the oversight of the Audit Committee, adopts this policy for:

- a) the receipt, retention, and treatment of outside complaints received by the Company regarding accounting, internal controls or auditing matters; and
- b) the confidential or anonymous submission by employees of the Company of concerns regarding accounting or auditing matters, questionable business practice or any potentially illegal activity.

2. Reporting

All employees, officers, directors and all other persons involved with the Company are strongly encouraged to discuss promptly with or disclose any significant events of a questionable, fraudulent, or illegal nature. This includes suspected violations of law, policy, or other wrongdoing, as well as any concerns regarding questionable accounting or auditing matters (including deficiencies in internal controls). Employees, officers, directors and all other persons involved with the Company are urged to come forward with any such information, without regard to the identity or position of the suspected offender.

3. No Retaliation

No person who in good faith files a complaint, submits a concern or reports any wrongdoing or a violation or a suspected violation shall suffer harassment, retaliation or adverse employment consequences. An employee who retaliates against someone who has made such filing, submission or report in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Company rather than seeking resolution outside the Company.

4. Reporting Process

Anyone may file a complaint by posting it to: Corporate Secretary, Three Valley Copper Corp., c/o Peterson McVicar LLP, 18 King Street East, Suite 902 Toronto, Ontario M5C 1C4.

In addition to the procedure for general complaints set out above, an employee of the Company may submit a confidential, anonymous complaint regarding a questionable accounting or auditing matter by emailing the Chair of the Audit Committee at acchair@threevalleycopper.com or forwarding it in a sealed envelope marked and addressed as follows:

Confidential Employee Concern
Chair, Audit Committee
Three Valley Copper Corp.
c/o Peterson McVicar LLP
18 King Street East
Suite 902
Toronto, Ontario M5C 1C4

5. Contents of Complaints

Each complaint should contain as much specific, factual information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the complaint.

6. Confidentiality/Anonymity

The Company shall maintain the confidentiality or anonymity of the person making the complaint to the fullest extent reasonably practicable. Legal or business requirements may not allow for complete anonymity. In some cases it may not be possible to conduct a proper and complete investigation unless the complainant identifies himself or herself. In addition, each person making a complaint should be aware that his or her identity may become known for reasons outside the control of the Company.

7. Reporting and Retention of Records

The Audit Committee shall address all reports submitted to it of complaints or concerns. All reports submitted to the Audit Committee will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

8. Distribution

This Whistleblower Policy will be distributed annually to all employees of the Company and will be published on the Company's website.