



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

COMPANY'S PHILOSOPHY

Equinox Gold's success as a company, in both the public markets and the communities in which we operate, depends on our reputation for strong corporate governance and ethical business practices. Achieving this success requires both individual commitment and teamwork to operate in accordance with Equinox Gold's values.

As part of our commitment to responsible mining, we strive to operate with integrity, accountability and in accordance with all applicable laws. This commitment is reflected in our Code of Conduct and Business Ethics ("**Code**"), which sets out the standards of conduct and ethics by which we conduct our business, and in all our policies, including this Anti-Bribery and Anti-Corruption Policy.

This policy sets out our expectations for compliance with anti-bribery and anti-corruption laws in the countries in which we do business and should be read together with the Code. All of Equinox Gold's directors, officers, employees, contractors and third parties with whom we do business must comply with applicable laws when acting on behalf of Equinox Gold and we encourage all of these individuals to report any known or suspected breach of this policy or the Code.

1. PURPOSE OF THIS POLICY AND YOUR RESPONSIBILITIES

This policy applies to each of Equinox Gold's directors, officers, employees, contractors and third parties working or acting on our behalf ("**you**"). Throughout this policy, Equinox Gold Corp. and its affiliated entities are collectively referred to as "**Equinox Gold**" or "**we**". Other defined terms used in this policy are listed at the end.

Operating with integrity and in accordance with our Code means we do not tolerate any bribery or corruption in our operations. Equinox Gold expects you to exercise good judgment in all situations. This policy describes:

- Equinox Gold's commitment to compliance with anti-corruption and anti-bribery laws; and
- Your obligations to:
 - comply with anti-bribery and anti-corruption laws and this policy;
 - help prevent bribery and corruption in or related to Equinox Gold's operations; and
 - report any suspected bribery or corruption or any breach of this policy.

2. APPLICABLE LAWS

Equinox Gold operates in several countries and is subject to a range of domestic and foreign anti-bribery and anti-corruption laws, including but not limited to the Canadian *Corruption of Foreign Public Officials Act*, the United States *Foreign Corrupt Practices Act*, the Brazil *Clean Company Act* and the Mexico *Criminal Code* and *Anti-Corruption in Public Contracts Act*. Violations of these laws can, in some jurisdictions, result in criminal, administrative and civil liability as well as significant financial penalties for Equinox Gold and/or the individuals involved including directors, officers, employees, contractors and third parties.

In some cases, the standards of this policy are higher than the standards of the applicable local laws, and we ask that you meet the higher standard.

3. IMPROPER PAYMENTS

3.1. Bribes, kickbacks or other improper payments are prohibited

Equinox Gold has zero tolerance for and prohibits any improper payment in connection with our business. Improper payments include bribes and kickbacks to both government and non-government officials (such as employees of private companies and union officials). More detail regarding definitions of these terms are included at the end of this policy.

All forms of bribes, kickbacks or other improper payment are prohibited.

You must not:

- Offer, give, or promise to give, directly or indirectly through a third party, a bribe, kickback or any other improper payment in connection with Equinox Gold's business.
- Ask for or accept, directly or indirectly through a third party, a bribe, kickback or any other improper payment in connection with Equinox Gold's business.

Simply offering or promising a bribe, kickback or improper payment is a breach of this policy and may be a breach of applicable law.

Question: A bidder on an RFP offers to give you an iPhone if you share the pricing details provided by other bidders. Can you do this?

Answer: No. This is a bribe and is prohibited. **You must report this.**

Question: A supplier offers you \$1,000 if you agree to sign an exclusive supply agreement with the supplier on behalf of Equinox Gold. Can you accept this offer?

Answer: No. This is a kickback and is prohibited. **You must report this.**

3.2. No facilitation payments

Equinox Gold does not make or allow facilitation payments. A facilitation payment is made to expedite a governmental action and a more detailed definition is included at the end of this policy. You must not engage in any activity that might result in a facilitation payment or create the impression that a facilitation payment will be made by, or on behalf of, Equinox Gold.

Question: *You are responsible for renewing an explosives permit. The current permit expires next week and the permitting office is short staffed, so they have not yet reviewed our application. An employee at the permitting office tells you they will process the application tomorrow if Equinox Gold pays them an unofficial “express” processing fee, and wants the payment in cash. As far as you can determine, the permitting office does not offer express processing for a fee. Should you pay?*

Answer: *No. This is a facilitation payment and is not permitted. You must report this.*

Question: *There is a problem with a mine site in another country and you must travel there immediately. However, your passport is expired, and the passport office will take one week to renew it; however, for an express fee they can prepare your new passport overnight. The website lists the prices for 7-day, 3-day and 1-day service. At the passport office, there are price lists on every wall explaining the three levels of service. Payments must be made by cheque or credit card directly to the passport office and cannot be paid to an individual or in cash, and the passport office will issue a receipt. Are you able to use the 1-day service?*

Answer: *Yes, this is permitted. This is not a facilitation payment. This is an official government express service that is available to anyone willing to pay.*

3.3. You must not give anything of value to a government official or politician

You must not, either directly or through a third party, offer, promise, provide or authorize the transfer of anything of value to a government official or politician (which includes political parties and their officials and employees) as part of your work with or for Equinox Gold in order to influence an official act or decision.

In some jurisdictions you may be able to provide items of nominal value to a government official or politician despite the general prohibition of providing them anything of value. However, given the complexity of applicable laws you must obtain prior written approval of your manager or Equinox Gold’s General Counsel before providing anything of value to a government official or politician. Determining what is *anything of value* and *nominal value* depends on many factors and more detail is provided in the definitions at the end of this policy.

Question: *You are responsible for the construction of a new access road to site and are working with local municipality representatives regarding the intersection of the access road with the highway. You are holding an all-day construction planning meeting at site and wish to provide lunch for the attendees, including the municipality representatives. Can you do this?*

Answer: Yes, provided that: a) you confirm with the municipality representatives that they're permitted to accept the lunch; b) the meal provided is of nominal value and is customary in your jurisdiction; and c) you obtain your manager or the General Counsel's prior approval via email to provide the lunch to the municipality representatives.

Question: Equinox Gold is expanding the existing pit at one of its sites. A local government official responsible for approval of the mining permit arrives at the site to conduct her inspection. The inspection goes well, and you believe the permit will be issued. At the end of the inspection, the government official tells you that her niece just completed her mining engineering degree at the local university and asks if you have any internships available. The company has an internship program and has a current space available for an engineering intern. Can you offer the role to the government official's niece?

Answer: No. Even though the internship would not benefit the government official directly, it is providing a benefit to a family member of a government official and that makes it "anything of value," which is prohibited. **You should decline this request and report it if the government official continues to ask you to arrange the internship.** The graduate may still apply for the internship, but her application would need to be considered together with other applications, as part of our usual recruitment processes.

3.4. Payments to protect your safety: are extortion payments improper payments?

A payment made to protect you in the event of a serious and imminent threat to your safety is permitted. You must notify your manager and the General Counsel as soon as practical if you receive such a demand and you must promptly record the details of the payment, including the amount, to whom it was paid and the circumstances in which it was paid.

Question: You are travelling during the evening to reach a mine site. You are pulled over by several police officers on a dark highway. They ask to see your driver's license. Your papers are in order, so you are not worried. In fact, you were not doing anything wrong. Then they ask you to leave the car and they start harassing you. They say they will stop if you give them your wallet and your watch. What should you do? You know that police officers are government officials, and that it's against this policy to give them gifts or money. Can you pay them?

Answer: Yes, you should pay them so you can stay safe. This is not a facilitation payment; it is an extortion payment. The police officers are committing a crime against you, and you should pay to stay safe. **You must report this immediately once you are safe.** Note: in this scenario, the accounting system must show that you have paid an extortion payment. Failure to record this payment accurately is a violation of this policy. See 'Record Keeping' below.

4. GIFTS AND HOSPITALITY

4.1. Gifts and hospitality in general

You may give, offer or receive gifts and hospitality on behalf of Equinox Gold if the gifts or hospitality:

- are given and accepted openly in the name of Equinox Gold;
- are of nominal value; and
- are of appropriate type, considering the business relationship with the other party.

You must not give gifts and offer hospitality on behalf of Equinox Gold if the gifts or hospitality:

- are provided to improperly assist Equinox Gold in obtaining or retaining business;
- are prohibited by applicable laws;
- are given frequently to the same individual/company even if they are of nominal value;
- include travel of any kind; or
- are cash or cash equivalents (such as gift cards or pre-paid visa cards).

In addition to the above, gifts or hospitality may not be given or accepted from a bidder or third party during contract negotiations, or to a government official during or immediately after a permit application process, as this may be perceived as an improper payment.

If you wish to provide any gifts or hospitality that do not fit the above criteria, you must seek prior written approval from your manager or the General Counsel.

Question: *You are running an RFP process for a new, multi-year supply contract and are sent exclusive, VIP tickets from one of the bidders to a sporting event being held in a different city. The offer includes a flight in a private plane and accommodation. Can you accept?*

Answer: *No. The offer is more than a common business courtesy. Even if the offer was less extravagant, you cannot accept it during the RFP process as it may cause a conflict of interest since such gift may interfere, or be perceived to interfere, with our ability make an objective decision on the award of the contract.*

4.2. Gifts and hospitality for government officials or politicians

In addition to the section above, you must take particular care when dealing with government officials or politicians. Any gift or hospitality could influence or be perceived to influence a government action or decision and, in many countries providing gifts to a government official or politician is against the law, regardless of the value.

You must not:

- provide or pay for any travel or related expenses for a government official or politician;
- provide luxury or expensive meals or refreshments to a government official or politician; or
- provide cash, cash equivalents, expensive gifts, promise of employment for their friends or family, or anything that could be considered a benefit to the government official or politician or to their friends or family members.

You may provide or receive refreshments during a meeting with a government official or politician.

Before providing a gift of nominal value to a government official or politician you must:

- Before giving the gift, ask yourself if the gift could be interpreted as an improper payment or inducement, or if it in any way influences Equinox Gold's business decisions or independent judgment.
- Obtain written approval from your manager or the General Counsel. Even gifts of nominal value must only be given to government officials or politicians infrequently because they can be considered a bribe if given frequently.

All other gifts or hospitality given to or received from a government official or politician must be approved in advance by the General Counsel. Gifts that are received without preapproval may be required to be sent back, given to charity or destroyed, as determined by the General Counsel. Gifts that are given without preapproval will be considered a breach of this policy.

It is also good practice to check with the government official or politician in writing to enquire if he or she is allowed to accept a gift. Even if a gift is of nominal value and is not prohibited by law, many government departments or government-controlled companies have their own policies in place that do not permit them to accept gifts. Also, the provision of any gift to a government official or politician must be accurately accounted for and described in Equinox Gold's books and records.

Question: *Equinox Gold is a corporate sponsor of your local sports team and you have tickets to share with key business contacts. You'd like to invite a government official to a game, but you recently applied for an important construction permit through the government official's department and you are still waiting for a response. Can you invite him or her?*

Answer: *No. The tickets are reasonable in value, but you cannot invite the government official while our permit application remains outstanding and the government official could be influenced, or be perceived to have been influenced, by the gift. Also, government rules most likely prohibit the government official from accepting such a gift, and the government official may expect us to know that and not offer. It may also put the government official in an awkward position of having to refuse the gift, which may be counterproductive to Equinox Gold's business interests.*

5. POLITICAL CONTRIBUTIONS AND DONATIONS

5.1. Political contributions

You must not make political contributions on behalf of Equinox Gold. You can make political contributions on your own behalf provided such political contributions can not in any way be viewed as a contribution made on behalf of Equinox Gold.

Equinox Gold may only make a political contribution in a jurisdiction where such contributions are permitted if Equinox Gold has received a satisfactory written opinion of qualified legal counsel about the proposed political contribution, and the political contribution has been approved in writing by the Board of Directors of Equinox Gold.

5.2. Donations and sponsorships

All donations and sponsorships made by or on behalf of Equinox Gold must be made in accordance with the Code, applicable laws and Equinox Gold's approval and finance policies and procedures. Donations and sponsorships must be accurately and completely documented regardless of the amount of such contribution.

You must not give a donation, directly or indirectly:

- to improperly influence or reward a government official or politician;
- that is, or is intended to be, a quid pro quo for any benefit to Equinox Gold; or
- in any other circumstance in which the donation would be, or may be perceived as, an improper payment.

In addition, you must not:

- make any personal donations on behalf of or in the name of Equinox Gold; or
- request that Equinox Gold reimburse you for any personal donations you have made, as Equinox Gold does not reimburse personal donations.

You can make donations to charitable causes on your own behalf, provided such donations can not in any way be viewed as a contribution made on behalf of Equinox Gold.

Question: *Equinox Gold is asked to sponsor a community fair being held by the local township as a fundraiser for after-school programs that it runs for community members' children. Equinox Gold is negotiating a water supply contract with representatives of the township, which owns the local water supply. The fundraiser and the water supply contract are unrelated. Can Equinox Gold sponsor the community fair?*

Answer: *No. Equinox Gold cannot sponsor the fundraiser while the contract negotiations are ongoing, as this may be perceived as obtaining an improper benefit or advantage for Equinox Gold in the contract negotiations. While this looks like a positive contribution to the community, the risk is that it may influence the township or individuals at the township or give the perception that they may be influenced in their negotiations with us and give us a better deal.*

6. DEALING WITH THIRD PARTIES

6.1. Engaging third parties

Equinox Gold's directors, officers and employees must not do, indirectly through a third party, anything that this policy or applicable law prohibits you from doing directly. Bribes, kickbacks and other types of improper payments conducted through third parties are strictly prohibited. You must not make or authorize any payment to a third-party (such as an agent, consultant or contractor) that could be used to benefit, bribe or attempt to bribe a government official or politician. The actions of our third parties may be considered actions of Equinox Gold. You are expected to follow all applicable compliance processes established by Equinox Gold for engaging third parties to help ensure such third parties understand and comply with this policy.

Question: *You are responsible for the construction of a new mine site and are working with representatives of the state-owned power company on a construction plan for a new powerline to supply power to the mine site. Various permits will be required for the new powerline and a representative of the power company suggests you hire a certain consultant as she is known to have a significantly higher success rate than other advisors at obtaining the necessary permits. Should you hire the consultant?*

Answer: *That this consultant was specifically recommended and indicated as having a higher success rate is a red flag. It is possible the consultant is directly affiliated with the state-owned power company, or the higher success rate may be due to the consultant offering incentives to government officials. You must follow appropriate due diligence vetting to determine if the consultant is indeed the best candidate for the work and if there is a need for such services as part of the project. Unless you have done an objective assessment of the consultant based on her technical skills, you should not hire her.*

6.2. Acquiring other companies or businesses or participating in joint ventures

Before acquiring another company or business, investing in another company or business, or participating in a joint venture, consortium or similar business arrangement, Equinox Gold will conduct appropriate due diligence with respect to the other relevant parties, including regarding compliance with anti-bribery and anti-corruption laws. Acquisitions, joint ventures and similar agreements also

should include contractual provisions regarding compliance with anti-bribery and anti-corruption laws and the principles in this policy.

6.3. Hiring or engaging former government officials

Government officials may be subject to rules that limit the ability of Equinox Gold to hire them. In addition, it is inappropriate and against this policy to hire a former government official solely to obtain or benefit from material non-public information such person may possess. Please contact a member of Equinox Gold's legal team before hiring or engaging a former government official.

7. RECORD KEEPING

Equinox Gold complies with standard accounting practices and policies and must make and keep books, records and accounts that fully, accurately and fairly reflect all transactions, use and disposition of assets and other similar information. Failure to keep accurate books and records may also breach applicable anti-bribery and anti-corruption laws.

You must ensure that:

- all gifts, meals, entertainment, travel, hospitality and other expenses are properly reported and recorded;
- any payment made on behalf of Equinox Gold is supported by appropriate documentation;
- all accounting and financial records are accurate, complete and contain a reasonable amount of detail to explain the nature and purpose of the transaction;
- no payment to a third party is made in cash; and
- no documents are created for the purpose of concealing any improper activity.

You must record payments accurately and honestly. You must not record a payment in a way that conceals its true nature, or that is contrary to standard accounting practices. "Off the books" transactions or secret accounts are prohibited. Any breach of the record-keeping provisions described in this policy must be reported.

8. HOW TO REPORT A BREACH

You must report any known or suspected breach of this policy or the Code. You can make a report directly to your manager or any other member of Equinox Gold's management team. Alternatively, you can report online, by phone or by email using Equinox Gold's whistleblower reporting service operated by IntegrityCounts, a third-party company. You can provide your name and contact details to IntegrityCounts, or you can report anonymously.

- A. Online: <https://www.integritycounts.ca/org/equinoxgold>

Type 'Equinox Gold' as the company name, write your report and categorize the concern.

B. By phone:

Call one of the following numbers. You can speak to an operator or leave a voicemail:

Canada and U.S.A.: 1-866-921-6714

Mexico: 800-099-0642

Brazil: 0800 724 8530

C. By email:

Email your concerns to: equinoxgold@integritycounts.ca

9. INVESTIGATION PROCESS

9.1. Review and investigation of reports

All reports made under this policy will be assessed, investigated and documented as described in Equinox Gold's Whistleblower Policy, available here:

<https://www.equinoxgold.com/company/corporate-governance/>

Equinox Gold is committed to treating fairly everyone involved in a report. All reports referred to an investigation will be assessed and investigated thoroughly on a timely and impartial basis.

9.2. No retaliation

Equinox Gold will not tolerate any retaliation, or threat of retaliation, against you for reporting a breach, or suspected breach, of this policy or the Code. Retaliation includes discrimination, intimidation, harassment and reprisals. Retaliation against anyone who, in good faith, has made a report is a serious disciplinary offence and should be reported in accordance with Equinox Gold's Whistleblower Policy.

9.3. Confidentiality and anonymity

We will not identify you without your consent, unless required by law. All information and files relating to your report will be kept secure and confidential. Our Whistleblower Policy explains who will be notified of your report and who will receive a report on the findings of an investigation.

If you choose to submit your report anonymously by phone or online, please ensure your report contains enough information to allow us to conduct a meaningful investigation.

10. GENERAL

10.1. Discipline

In addition to the sanctions under the Applicable Laws, any violation by you of this policy, the Code or the Applicable Laws may result in Equinox Gold taking disciplinary action against you, up to and including termination and reporting of any violations of laws, rules and regulations to appropriate government authorities.

10.2. Further guidance

This policy is available at: <https://www.equinoxgold.com/company/corporate-governance/>.

Please direct any questions about this policy to your manager or the General Counsel.

10.3. Annual review

We will review this policy annually; any changes must be approved by the Board of Directors.

Approved by the Board of Directors of Equinox Gold Corp.

Date: November 5, 2020

Reviewed: February, 2024

DEFINITIONS

- **"Anything of value"** is defined broadly and includes a wide range of tangible and intangible benefits including, but not limited to:
 - monetary items such as cash, loans, discounts, coupons, vouchers, rebates, charitable or political contributions, or the award of a contract or other business advantage;
 - hospitality such as gifts, entertainment, meals, tickets to events, travel, lodging, conference fees, or other forms of hospitality; and
 - career opportunities, such as internship or employment offers.
- **"Bribe"** is the offering, promising, giving, requesting, authorizing, agreeing to receive or accepting anything of value with the intention that it induces someone to act or omit to act in relation to the function that person performs, whether as part of a public or private organization.
- **"Extortion"** means to directly or indirectly demand or accept a bribe, facilitation payment, kickback or other payment by threat of force, intimidation or exercise of authority.
- **"Facilitation payment"** is a small, unofficial payment made to expedite routine governmental action that does not involve obtaining, retaining or directing business (i.e. it is a payment to secure the performance of work that is part of the government official's ordinary duties). Examples include payments to (a) secure processing of papers such as work orders or customs documents to process legally transmitted goods and (b) induce clerks or junior government staff (government employees without discretionary authority over a project or transaction) to complete their jobs in the manner required and where the situation does not involve the securing of business.
- **"Government official"** under this policy should be interpreted broadly and includes:
 - Any official or employee of a government or of a department, organization or agency of a government (or any department, organization or agency thereof) including, but not limited to, licensing and permitting bodies governing the mining industry;
 - Any employee of any company owned or controlled by a government;
 - Any official who holds a legislative or judicial position;
 - Any official of a public international organization;
 - Any other person or firm acting in an official capacity for, or on behalf of, any of the following: a government, a department or agency of a government, a company owned

or controlled by a government, a legislator, a judicial officer, or a public international organization; and

- An immediate family member or spouse of any individual that falls within the above categories.
- **“Kickback”** is a payment of any part of a contract amount made to an employee or agent of a contracting party by another contracting party, directly or by use of other techniques such as subcontracts, purchase orders or consulting agreements, to channel payments to a government official, politician, contracting party or its employees or agents, or their relatives or business associates.
- **“Nominal value”** means modest or small value and typically refer to goods that are not expensive and that neither seem intended to nor have the ability to influence professional decisions. Examples of goods of nominal value include pens, water bottles, calendars, company branded apparel, mugs, etc.
- **“Political contribution”** means a contribution of any money, goods or services, directly or indirectly, to support a politician or a political party, campaign or initiative.
- **“Politician”** is a political candidate, a political party, any official of a political party, an employee or agent of any politician or political party, any person acting on behalf of a political campaign or initiative, or other person or entity related to political activities. Under this policy, an immediate family member or spouse of any individuals that fall within the above categories is also considered a politician.