

## Code of Conduct and Business Ethics

Our Code of Conduct and Business Ethics (Code) sets out our guiding principles for professional behaviour. It outlines our standards for business conduct and ethics and addresses issues such as lawful conduct, professionalism in the work environment, human rights, confidentiality, community engagement and handling potential conflicts of interest. The Code applies to every individual representing Equinox Gold, including

management, Board members and employees, as well as our business partners, suppliers, consultants and contractors.

When first joining Equinox Gold, workforce members are required to complete training on the Code and sign an acknowledgment of understanding. All employees must also complete annual training regarding the Code, which has a different focus every year but always

includes modules on compliance with the Company's Anti-Bribery and Anti-Corruption (ABAC) Policy. In line with the World Gold Council's RGMPs, we also require that our suppliers conduct their business activities ethically and responsibly as a condition of doing business with us. They must also acknowledge our Supplier Code of Conduct, introduced in 2023.

## Anti-Bribery and Anti-Corruption

Complementing the Code, our ABAC Policy sets out requirements for compliance with anti-bribery and anti-corruption laws. As a Canadian company operating in several countries, Equinox Gold 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.

The high standards of our ABAC Policy reflect our zero-tolerance approach to bribery and corruption. Like the Code, the ABAC Policy applies to our workforce, our Board members and all third parties with whom we do business. When first joining the Company and annually thereafter, every member of our workforce is expected to complete training on the ABAC Policy. Our ABAC Policy prohibits making political contributions unless a proposed political contribution is in a jurisdiction where such contributions

are permitted, a satisfactory written opinion of qualified legal counsel about the proposed political contribution is received, and the proposed political contribution is approved in writing by the Board.

The Audit Committee oversees and reviews the preparation of the annual fraud risk assessment by Management. The Enterprise Risk Management team has also performed bribery and corruption risk assessments as part of the ERM process.

