

Our Performance in 2023

100%

of workforce and directors completed Code of Conduct and Business Ethics training

72

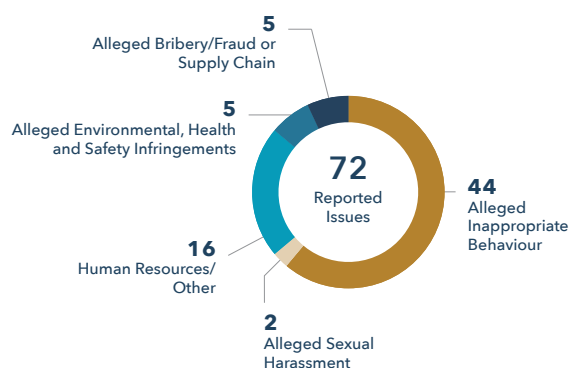
reports received through our Whistleblower Hotline

Zero

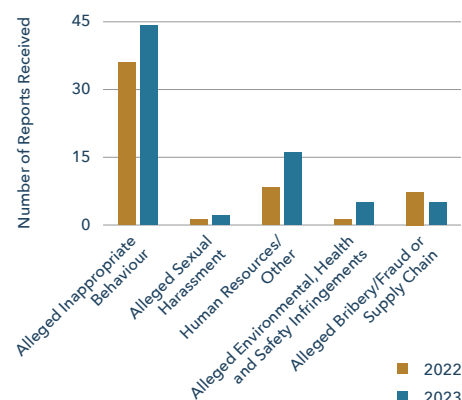
substantiated cases of bribery or corruption

Priorities for 2024

2023 WHISTLEBLOWER REPORTS BY CATEGORY



2022 AND 2023 WHISTLEBLOWER REPORTS BY CATEGORY



Key Highlights

- Enhanced our Company-wide annual ethics training
- Received 72 reports through our Whistleblower Hotline, zero substantiated cases of bribery or corruption

Summary

During 2023, every member of our workforce and every Board member completed online ethics training and signed an acknowledgment of the Code. We continued to enhance our annual ethics training, with a focus in 2023 on anti-bribery and anti-corruption awareness in our supply chain, together with training on harassment, cybersecurity and human rights.

We received 72 reports through the Whistleblower Hotline in 2023 (2022: 53), which we believe indicates that our workforce is aware of and comfortable using the Whistleblower Hotline. Approximately 61% of the issues reported related to alleged inappropriate or unfair treatment of

employees by another employee, supervisor or manager. Each report was investigated, and action was taken where appropriate. There were zero substantiated reports of bribery or corruption.

In support of tax transparency, Equinox Gold submitted the Organisation for Economic Co-operation and Development Country-by-Country Report (CbCR) to the Canada Revenue Agency, since the Company surpassed the gross revenue threshold for CbCR for multinational enterprises.

In 2023, we did not make any political contributions.

- Continue to provide robust ethics and anti-corruption training for the entire workforce
- Incorporate the existing standalone fraud risk assessment into the Enterprise Risk Management process by Q2 2024 compared to Q4 in previous years