



WHISTLEBLOWER POLICY

As part of our commitment to responsible mining, Equinox Gold strives to operate with integrity, accountability and in accordance with all applicable laws and regulations. This commitment is reflected in our Code of Conduct and Business Ethics ("**Code**") which sets out the standards of conduct and ethics that we expect each of our directors, officers, employees and third parties working or acting on our behalf to meet (each a "**Responsible Person**").

The audit committee of the Board of Directors of Equinox Gold Corp. ("**Audit Committee**") is responsible for ensuring that a process is available for the receipt, retention and treatment of complaints or concerns regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by employees of Equinox Gold of concerns regarding questionable accounting or auditing matters ("**Accounting Concerns**").

This policy describes how to report any Accounting Concerns as well as any other known or suspected conduct relating to Equinox Gold that may be improper, illegal or unethical, any safety concerns, or any breach of the Code (collectively, "**Concerns**").

Throughout this policy, Equinox Gold Corp. and its subsidiary companies are collectively referred to as "**Equinox Gold**" or "**we**".

1. WHEN TO REPORT

Any person acting in good faith who has a Concern should report it as described in this policy. Examples of Concerns that should be reported include any:

- Accounting and auditing irregularities, including any fraud or deliberate error in any financial statements of Equinox Gold;
- Non-compliance with internal auditing controls;
- Falsification of company records;
- Violation of any applicable law, rule or regulation, including those relating to corporate reporting and disclosure;
- Fraud, money laundering, bribery or corruption, misappropriation of funds or other dishonest behaviour;
- Practice or behaviour that poses a serious risk to the health and safety of any individual, public health and safety, or to the environment;
- Insider trading or any unauthorised disclosure of confidential or proprietary information;
- Discrimination, bullying or harassment of any description and including retaliation against

whistleblowers;

- Violation of the Code or other policy of Equinox Gold, including our Anti-Bribery and Anti-Corruption Policy;
- Conflict of interest; and
- Illegal conduct, including theft, dealing in or using illicit drugs, violence or threatened violence and criminal damage against property.

2. HOW TO REPORT A CONCERN

Concerns can be reported using one of the following methods. You may choose to provide your name and contact details with your report, or you can report anonymously.

IntegrityCounts – anonymous reporting service

You can report a Concern at any time, either online, by phone or by email, using our anonymous reporting service hosted by IntegrityCounts.

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

Please type in 'Equinox Gold' as the company name, write your report and categorise the Concern.

B. By phone:

Please call one of the following numbers. You can talk to an operator or choose to leave a voicemail if you prefer not to speak to an operator:

Canada & U.S.: 1-866-921-6714

Mexico: 800-099-0642

Brazil: 0-800-724-8530

C. By email:

Please write to: equinoxgold@integritycounts.ca

If you wish to discuss any Accounting Concerns with the Chair of the Audit Committee, or any other Concerns with the General Counsel, please indicate this in your report.

When you file a report, IntegrityCounts will provide you with a reference number and password to facilitate confidential follow up on your report. If more information is required regarding your report, Equinox Gold may contact you through the IntegrityCounts system. The system allows for anonymous dialogue between you and Equinox Gold. If you have provided your name and contact details with your report, you may be contacted directly for further assistance.

Accounting Concerns

You can report an Accounting Concern directly to the Chair of the Audit Committee, Lenard F. Boggio:

Email: len.boggio@equinoxgold.com

Phone: +1 (604) 558-0560 ext. 137

Internal Reporting

Employees of Equinox Gold can report a Concern directly to any of the following people:

- Your manager or supervisor
- your Human Resources department
- Any member of the Equinox Gold Executive Team

3. HOW WE PROTECT WHISTLEBLOWERS

Provided you are acting in good faith, we will protect you in the following ways when you report a Concern:

Confidentiality and anonymity

We will not identify you without your consent, or unless such disclosure is required or permitted by law. All files relating to your report will be kept secure and the information that you provide will be held in confidence. The persons who may be advised of a Concern and/or receive a report on the findings of an investigation are described below. We will only disclose information to persons not connected to the investigation if you have provided your consent, or if the disclosure is required or permitted by law.

You can submit your report anonymously. If you report anonymously, please ensure that your report contains enough information so that, if necessary, we can conduct a meaningful investigation.

No retaliation

Equinox Gold will not tolerate any retaliation, or threat of retaliation, against you for reporting a Concern under this policy. Retaliation includes discrimination, intimidation, harassment and reprisals. Retaliation against anyone who, in good faith, has reported a Concern is a serious disciplinary offence and should be reported in accordance with this policy.

Retention of reports

All reports submitted under this policy, along with documents evidencing any subsequent investigation and resolution, will be retained in compliance with applicable law.

4. INVESTIGATION PROCESS

Review and investigation of reports

All Concerns reported under this policy will be initially considered by the General Counsel, who will promptly notify the Chair of the Audit Committee of any Accounting Concerns reported. In addition, appropriate Equinox Gold representatives may also be notified of a Concern and a decision will then be made on whether to proceed with further investigation.

Members of the Audit Committee or Equinox Gold's Board of Directors may also be advised of a Concern and/or receive a report on the findings of an investigation.

In addition, Equinox Gold or the Chair of the Audit Committee may engage external legal counsel and/or financial or other professional advisors to assist with the conduct of an investigation. Any external advisors will be subject to confidentiality obligations.

Each calendar quarter, Equinox Gold's General Counsel provides a report to the Audit Committee that summarises Concerns raised during the preceding period. The summary may also be provided to Equinox Gold's external auditors but is prepared on an anonymous basis and does not name any individuals.

Fair treatment

Equinox Gold is committed to treating everyone involved in a Concern fairly. All Concerns referred to an investigation, will be investigated thoroughly and will be conducted on a timely and impartial basis.

False reporting

Provided you are acting in good faith, you will be protected as described in this policy when you report a Concern. It is a serious disciplinary offence for any employee of Equinox Gold to submit a false report and appropriate disciplinary action may be taken if an investigation reveals that a report was made for improper motives or in bad faith.

Communication and training

This policy will be at: <https://www.equinoxgold.com/company/corporate-governance/> In addition, copies of this policy and information about the IntegrityCounts anonymous reporting service will be posted at each of Equinox Gold's sites, and a copy of this policy will be provided to new employees as part of their onboarding process. Equinox Gold will provide training to its directors, officers and employees about their rights and obligations under this policy.

Annual review

Equinox Gold will review this policy annually to ensure that it is effectively facilitating confidential and anonymous reporting of Concerns. Any recommended changes to the policy will be considered by the Audit Committee and, if appropriate, submitted to the Board of Directors for approval.

Questions

Please direct any questions about this policy to the Chair of the Audit Committee or the General Counsel of Equinox Gold.

Approved by the Board of Directors of Equinox Gold Corp.

Date: August 10, 2020