



## Our Approach

At Equinox Gold, we strive to operate with integrity and accountability and in accordance with all applicable laws and regulations. To achieve this, we have developed an integrated framework of values, standards and policies that define our culture and outline the expectations for our workforce and suppliers. As a signatory to the United Nations Global Compact, we have incorporated its principles for ethical business into our Company practices.

### RELEVANT POLICIES

- Anti-Bribery and Anti-Corruption Policy
- Code of Conduct and Business Ethics
- Supplier Code of Conduct
- Whistleblower Policy

### Vision and Values

Our vision provides the framework for our business strategy. Our values define our culture and guide every action we take.



#### INTEGRITY

We do the right thing, act ethically and communicate transparently and honestly with all stakeholders.



#### EXCELLENCE

We uphold the highest standards, have a well-trained workforce, and strive to continually improve.



#### ACCOUNTABILITY

Everyone takes ownership and works safely. We set ambitious targets and keep our promises.



#### TEAMWORK

We collaborate and share ideas, encourage improvement, and are respectful and inclusive.

## 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.





## Whistleblower Policy and Hotline

As part of our efforts to foster a healthy company culture, we ensure team members have safe and effective ways to communicate and report issues. In addition to empowering our workforce to speak up when they have concerns, our management and Board gain important insights about the Company through this communication channel.

Our Whistleblower Policy sets out expectations for reporting breaches of the Code or other worrisome conduct and explains how to report a concern. Both the Code and the [Whistleblower Policy](#) make it

clear that retaliation for reporting a concern is not permitted under any circumstance. Concerns can be reported anonymously to our Whistleblower Hotline, which is operated by an independent service provider: Integrity Counts. The service is available in three languages to employees, business partners and other parties, and concerns can be reported anytime and anonymously via phone, email or [online](#). While we encourage concerns to be reported in accordance with the Whistleblower Policy, concerns can also be reported to an appropriate Government agency at any time.

All concerns reported through the Whistleblower Hotline are treated with the same respect and degree of importance, regardless of their nature. Financial and accounting related concerns are investigated by Equinox Gold's Audit Committee, and investigations may be conducted internally or by external advisers. Other concerns are also investigated by the Audit Committee but with involvement of other relevant departments such as human resources and health and safety. In addition, the Audit Committee oversees any actions taken by the Company in connection with confirmed misconduct.

## Tax Transparency

Our operations generate income for the governments in the regions in which we operate primarily through the payment of taxes, fees and royalties. We publicly report on those government payments through our annual [Extractive Sector Transparency Measures Act \(ESTMA\) Report](#). We are committed to paying our fair share of taxes and royalties and recognize the important role they play in the economic development of our host communities.

To ensure we responsibly manage our tax obligations, Equinox Gold has an internal Tax Code of Conduct, approved by management and the Board, which outlines the Company's

tax governance framework. Taxation matters at Equinox Gold are overseen by the Vice President Taxation, who reports to the CFO and is responsible for the development, implementation and execution of Equinox Gold's tax strategy, planning, compliance and dispute resolution. With tax governance overseen by the Board, the Audit Committee is mandated to ensure the integrity of the Company's financial statements, consider tax risk management issues and monitor compliance with ethics policies. Our tax governance and control framework also regularly undergoes external and internal audits. The Code also lays out the process for reporting tax issues, complementing

the Company's Whistleblower Policy for reporting unethical or unlawful behaviour.

As set out in our Tax Code of Conduct, we build trusting relationships with tax authorities and respond openly and fully on a timely basis to all government requests for information pertaining to our legal structure, financial results and taxes during audits. Our tax reporting is audited on a quarterly basis by a third party. We do not engage in tax planning that relies on the non-disclosure of activity or ownership in tax havens or secrecy jurisdictions nor do we undertake any public policy advocacy in relation to tax matters.