

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment.](#)

Blank lines for providing Internal Revenue Code section(s) and subsection(s).

18 Can any resulting loss be recognized? ▶ [See attachment.](#)

Blank lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment.](#)

Blank lines for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ Marco Cavasin Date ▶ 04-Jul-25
Signed by: 39D720CDB67142E...

Print your name ▶ Marco Cavasin Title ▶ VP, Taxation

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Equinox Gold Corp.

EIN: 98-1730339

Attachment to Form 8937

Tax Basis Information Required Under Section 6045B of the U.S. Internal Revenue Code

The information contained herein is being provided pursuant to the requirements of Section 6045B of the U.S. Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the transaction described below and the potential effects on a holder’s adjusted U.S. tax basis resulting from such transactions. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisors when determining their specific tax positions under their own specific facts. You are urged to consult your own tax advisor regarding the particular consequences of the transactions described herein to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

Part II, Question 14: Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.

Effective as of June 17, 2025, Equinox Gold Corp. (the “Acquiror”) acquired all of the issued and outstanding common shares of Calibre Mining Corp (the “Company”, and such shares, the “Company Shares”), pursuant to the Arrangement Agreement entered into by and between the Acquiror and the Company dated as of February 23, 2025, solely in exchange for common shares of the Acquiror (the “Acquiror Shares”, and such transaction, the “Reorganization”).

The Reorganization is intended to qualify as a tax-free reorganization under Section 368(a)(1)(B) of the Code, and the remainder of this statement assumes that the Reorganization so qualifies. No gain or loss will be recognized by holders of the Company Shares upon issuance to them of the Acquiror Shares pursuant to the Reorganization.

Part II, Question 15: Describe of the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis

The aggregate tax basis of the Acquiror Shares received by holders of the Company Shares exchanged in the Reorganization will generally be the same as the aggregate adjusted tax basis in such exchanged Company Shares to such holders immediately prior to the Reorganization.

Part II, Question 16: Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates

Please see the response to Part II, Question 15 above.

Part II, Question 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based

- Section 368(a)(1)(B) of the Code
- Section 354(a)(1) of the Code
- Section 358(a)(1) of the Code
- Section 1223(1) of the Code

Part II, Question 18: Can any resulting loss be recognized?

The Reorganization is a nonrecognition transaction for which no loss can be recognized.

Part II, Question 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year

The Reorganization occurred on June 17, 2025 and therefore the reportable tax year is 2025.