TAX INSTRUCTION LETTER

August 4, 2026

TO:	Eligible Holders[1] who held common shares in the capital of Orla Mining Ltd. ("**Orla**") (each a "**Former Company Shareholder**")
FROM:	Equinox Gold Corp. ("**Equinox**")
RE:	Tax Instruction Letter for Former Company Shareholders who wish to file a Section 85 Election to enable the deferral of Canadian taxes in respect of the acquisition by Equinox of their Company Shares

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Dear Former Company Shareholder,

If you are a Former Company Shareholder who is an Eligible Holder, the acquisition of your common shares in the capital of Orla ("**Company Shares**") by Equinox would generally result in a taxable gain (or loss). The purpose of this Tax Instruction Letter is to describe the process for you to submit the information required to produce the Section 85 Election allowing you to defer all or a portion of the gain that might otherwise arise from the disposition of your Company Shares pursuant to the Plan of Arrangement. Unless otherwise noted, all capitalized terms in this Tax Instruction Letter have the meaning set out in the Orla Circular.

A Section 85 Election may be made by a Former Company Shareholder, subject to the limitations set out in subsections 85(1) and 85(2) of the *Income Tax Act* (Canada) (the "**Tax Act**"). All references to such Section 85 Election should be understood to include, where applicable, the corresponding Section 85 Election under the *Taxation Act* (Québec) (the "**Québec Act**"), unless otherwise specified.

Please review this Tax Instruction Letter very carefully and consult your tax advisor as to the proper completion and delivery of the Section 85 Election Information (as defined below) to Equinox (or its agents) and the applicable deadlines. The information provided herein and in the Orla Circular with respect to such Section 85 Elections is provided for general assistance only, may not be exhaustive and is not intended to be, nor should it be construed as, legal or tax advice to any particular Former Company Shareholder. The law in this area is complex and contains numerous technical requirements not addressed in this Tax Instruction Letter.

Furthermore, apart from providing this Tax Instruction Letter and enclosure(s) to a Former Company Shareholder for their convenience, none of Equinox, Orla, the Depositary, or any of the appointed agents or representatives assisting with the Section 85 Election process and

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[1] As described in the NOTICE OF SPECIAL MEETINGS AND MANAGEMENT INFORMATION CIRCULAR of Orla Mining Ltd. (the "**Orla Circular**"), dated June 19, 2026, "Eligible Holder" means a beneficial owner of Company Shares immediately prior to the Effective Time (other than a Shareholder that duly and validly exercises Dissent Rights in respect of all Company Shares held by that Shareholder and has not withdrawn or been deemed to have withdrawn such Dissent Rights) who is: (a) a resident of Canada for purposes of the Tax Act and any applicable income tax treaty (other than a person who is generally exempt from Tax on that person's taxable income under Part I of the Tax Act), (b) a beneficial owner of Company Shares immediately prior to the Effective Time (other than a Shareholder that duly and validly exercises Dissent Rights in respect of all Company Shares held by that Shareholder and has not withdrawn or been deemed to have withdrawn such Dissent Rights) who is not, and is not deemed to be, a resident of Canada for purposes of the Tax Act and any applicable income tax treaty and whose Company Shares constitute "taxable Canadian property" (as defined in the Tax Act) and are not "treaty-protected property" (as defined in the Tax Act), or (c) a partnership any member of which is described in (a) or (b).

technology, nor any affiliate or successor of any such entity will provide a Former Company Shareholder with any advice on making a Section 85 Election. Accordingly, Former Company Shareholders wishing to make a Section 85 Election are urged to consult with their own tax advisors without delay for specific advice in respect of whether or not to make a Section 85 Election, the process involved in making the Section 85 Election and how to comply with the requirements for making such Section 85 Election having regard to their own particular circumstances. Such Former Company Shareholders should also review Information Circular 76-19R3 and Interpretation Bulletin IT-291R3 (archived) issued by the Canada Revenue Agency ("CRA") for information in respect of the Section 85 Election under the Tax Act. In addition, if applicable for you, for information about the Section 85 Election under the Québec Act, you should also review Revenu Québec Interpretation Bulletin IMP IMP.520.1-1/R1 and IMP.521.2-1/R1.

1. CANADIAN TAX TREATMENT OF THE ARRANGEMENT

The purpose of making a Section 85 Election is to permit certain Former Company Shareholders to fully or partially defer any gain and resulting tax that might otherwise arise from the disposition of their Company Shares.

Please refer to the Orla Circular for a summary of the principal Canadian federal income tax considerations generally applicable to a Former Company Shareholder, subject to the qualifications and limitations set out therein.

You should seek professional advice from your tax advisor to determine whether making the Section 85 Election is appropriate, considering your particular facts and circumstances. If you do not make the Section 85 Election, the disposition of your Company Shares pursuant to the Arrangement could trigger adverse tax consequences to you for the taxation year in which the disposition occurs.

A Section 85 Election is not available if your Company Shares were held in a Registered Plan as such shares were not held by an Eligible Holder. Please consult your tax advisor if you require additional information.

2. EXECUTION AND DELIVERY OF A SECTION 85 ELECTION

A Section 85 Election may be made by a Former Company Shareholder on the condition that complete information is provided to Equinox ("**Section 85 Election Information**"). **As described in the Orla Circular, the deadline for providing the Section 85 Election Information to Equinox is 120 days after the day on which the disposition of the Company Shares (the "Effective Date") is completed by the Former Company Shareholder pursuant to the Arrangement (the "Section 85 Election Information Submission Deadline")**.

The Effective Date is July 31, 2026. Accordingly, the Section 85 Election Information Submission Deadline is **November 30, 2026**.

If the Section 85 Election Information for a Former Company Shareholder is not received by Equinox by the Section 85 Election Information Submission Deadline and in accordance with the procedures set out in this Tax Instruction Letter, Equinox will have no obligation to make a Section 85 Election with such Former Company Shareholder and therefore, the Former Company Shareholder may not benefit from a full or partial deferral of any gain on such Former Company Shareholder's Company Shares pursuant to the provisions of the Tax Act

and, if applicable, the corresponding provisions of any applicable provincial income tax law. A Former Company Shareholder wishing to make a Section 85 Election should give their immediate attention to this matter.

Each Former Company Shareholder who wishes to make a Section 85 Election must submit its Section 85 Election Information using an online questionnaire (the "**Questionnaire**"). A Former Company Shareholder who wishes to make a Section 85 Election can request the Questionnaire by sending an email requesting the Questionnaire to **taxelection@equinoxgold.com**. The Questionnaire is expected to be ready no later than August 21, 2026, which is three weeks after the Effective Date, and will be provided by reply email. Equinox will not verify the accuracy of any information provided by or on behalf of any electing Former Company Shareholder.

The following schedules contained in this Tax Instruction Letter are provided to guide you in making the Section 85 Election:

Schedule A	Summary of what an Eligible Holder must do to file a Section 85 Election
Schedule B	Frequently Asked Questions

If you require further assistance, please send an email to **taxelection@equinoxgold.com**.

3. SUBMITTING YOUR SECTION 85 ELECTION INFORMATION

Any personal information that you submit to Equinox using the Questionnaire will be used solely for the purposes of your Section 85 Election and any subsequent enquiries or proceedings, and you consent to our collection and use of your personal information for such purposes. Your personal information will not be used to market any goods or services to you.

Former Company Shareholders are urged to provide the Section 85 Election Information to Equinox via the Questionnaire on or before the Section 85 Election Information Submission Deadline.[2]

The Questionnaire is a web-based tool for submitting the Section 85 Election Information to Equinox. Each Former Company Shareholder can access the Questionnaire by sending an email requesting access to **taxelection@equinoxgold.com**.

A Former Company Shareholder will be required to provide answers to a number of questions including, but not limited to, name, email address, taxation year, contact person, number of Company Shares disposed of, adjusted cost base ("**ACB**") or cost amount (as applicable) of the Company Shares disposed of, and agreed amount and submit this information in the Questionnaire.

Note that if you owned Company Shares together with a co-owner or co-owners (e.g., your spouse), these instructions do not apply to you. Please send an email to taxelection@equinoxgold.com for further instructions.

4. FILING A SECTION 85 ELECTION WITH THE TAX AUTHORITIES

After submission of your Section 85 Election Information via the Questionnaire, a package containing the completed Section 85 Election in prescribed form and signed by Equinox, along with instructions on how to execute and deliver the forms to the CRA (and, if applicable, Revenu

[2] See Section 2 – *Execution and Delivery of a Section 85 Election*.

Québec ("**RQ**")), will be sent to the email address provided within 60 days following receipt by Equinox of complete Section 85 Election Information. The following is a brief summary of the transmittal instructions.

Federal purposes

i. Filing Deadline

Generally, for a Section 85 Election to be accepted by the CRA without the Former Company Shareholder making the Section 85 Election being liable for a late filing penalty, the completed Section 85 Election must be filed with the CRA on or before the date that is the earlier of:

(a) the day by which Equinox is required to file an income tax return for the taxation year that includes the Effective Date; and

(b) the day by which the electing Former Company Shareholder is required to file an income tax return for the taxation year that includes the Effective Date.

Special rules apply when determining the filing deadline for partnerships.

Equinox's 2026 taxation year is scheduled to end on December 31, 2026 (although Equinox's taxation year could end earlier, as a result of an event such as an amalgamation), and its income tax return is required to be filed within six months from the end of the taxation year (e.g., June 30, 2027). Therefore, as noted below, you should review and file the completed Section 85 Election with the CRA as soon as possible after receiving such election form from Equinox.

A Former Company Shareholder will need to manually include certain information, including but not limited to their address and any applicable social insurance number, Business Number, trust account number, and partnership account number prior to filing Section 85 Election form(s) with the CRA in order to complete such form(s), as no such tax identification numbers will be collected in the Questionnaire or included in the Section 85 Election form(s) received by a Former Company Shareholder from Equinox or its agents.

ii. Where to file the Section 85 Election

The federal Section 85 Election should be filed with your CRA Tax Centre. For greater certainty, federal Section 85 Elections should be filed by a Former Company Shareholder with their Tax Centre AND NOT with their Tax Services Office.

- For trusts, the applicable Tax Centre is based on the location of the Trustee. The Tax Centres and the areas they serve are listed here: https://www.canada.ca/en/revenue-agency/services/tax/trust-administrators/t3-return/where-file-a-t3-return.html;

- For an individual, the CRA has designated specific Tax Centres for all individuals depending on where they are located. The Tax Centres and the areas they serve are listed here: https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html;

- For a corporation, the CRA has designated specific Tax Centres for all corporations depending on their applicable Tax Services Office. The applicable Tax Centres and the Tax Services Offices they are connected with are listed here: https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-send-your-corporation-income-tax-t2-return.html; and

- Where the Section 85 Election is made by a partnership, the applicable Tax Centre is that of Equinox, the Prince Edward Island Tax Centre.

Québec purposes, if applicable

i. Filing Deadline

Generally, in order for a Québec Section 85 Election to be accepted by the Québec tax authority, RQ, without an electing Former Company Shareholder being liable for a late filing penalty, the completed Section 85 Election must be filed with RQ by the later of the following dates:

(a) the earliest date by which either Equinox, or the electing Former Company Shareholder must file an income tax return for the taxation year which includes the Effective Date (in each case as discussed above), or

(b) the date of the last day of the two-month period following the end of the taxation year that, of the taxation years of both parties which includes the Effective Date, ends the latest.

ii. Where to file the Section 85 Election

The Québec Section 85 Election form, together with a copy of the federal Section 85 Election form, should be filed with RQ. Electing Former Company Shareholders filing in Québec should consult their own tax advisor on where to file the Québec Section 85 Election.

Electing Former Company Shareholders filing in Québec should note that corporations established in Québec are required to file the French version of the Québec Section 85 Election; however, the copy of the federal Section 85 Election can be the English version.

Each Former Company Shareholder is urged to consult its own tax advisor as soon as possible with respect to the Section 85 Election and the filing deadlines (at both the federal and Québec level) that apply to it. However, regardless of the applicable filing deadline, complete and accurate Section 85 Election Information must be received by Equinox on or before the Section 85 Election Information Submission Deadline and in accordance with the procedures set out in this Tax Instruction Letter.

With the exception of execution and delivery of the Section 85 Election by Equinox following receipt of the Section 85 Election Information (provided such information is received by Equinox by the Section 85 Election Information Submission Deadline), compliance with the requirements for a valid Section 85 Election will be the sole responsibility of the Former Company Shareholder making the election. None of Equinox, Orla, the Depositary, or any of the appointed agents or representatives assisting with the tax election process and technology will be responsible or liable for taxes, interest, penalties, damages or expenses resulting from the failure by anyone to provide information necessary for the Section 85 Election in accordance with the procedures set out in this Tax Instruction Letter, to properly complete such election form or to properly file it within the time prescribed and in the form prescribed under the Tax Act (or the corresponding provisions of the Québec Act).

SCHEDULE A

SUMMARY OF WHAT AN ELIGIBLE HOLDER MUST DO TO FILE A SECTION 85 ELECTION

1. Submit your Section 85 Election Information to Equinox in accordance with the procedures set out in this Tax Instruction Letter. Section 85 Election Information must be received on or before the Section 85 Election Information Submission Deadline.[3] Your information can be submitted by completing the Questionnaire online. You can access the Questionnaire by sending an email requesting access to **taxelection@equinoxgold.com**.

2. Your Section 85 Election(s) will be compiled based solely on the Section 85 Election Information you submit. It is your responsibility to ensure the information provided is in compliance with the requirements imposed under the Tax Act, and if applicable, the Québec Act, to make a valid Section 85 Election. Equinox or its agents will send a package with electronic copies of the partially completed Section 85 Election(s) to you by email following submission of the Section 85 Election Information for filing with the CRA (and, if applicable, RQ). If you do not receive a Section 85 Election, you should send an email to **taxelection@equinoxgold.com**. Each Former Company Shareholder is solely responsible for ensuring their Section 85 Election as delivered by Equinox is completed and filed with the CRA (and, if applicable, RQ) by their filing deadline, as discussed further above under "*4. Filing a Section 85 Election with the Tax Authorities*".

3. Review the Section 85 Election(s) that you receive with your own tax advisor as soon as possible to ensure that you agree with the content, calculations and other disclosures. If you do not so agree, immediately send an email to **taxelection@equinoxgold.com**. DO NOT make changes to a Section 85 Election that has been signed by Equinox, except as specifically described in paragraph 5, below.

4. If you and your tax advisor are satisfied that the Section 85 Election(s) is accurate, print three copies of the federal Section 85 Election form (or four copies of the federal Section 85 Election form and three copies of the Québec Section 85 Election, where there is a requirement to file in Québec).

5. Prior to filing you must **manually** include on your Section 85 Election form(s) certain information, including but not limited to:

Your address.

All applicable social insurance numbers, Business Numbers, trust account numbers, and partnership account numbers (including any such relevant social insurance numbers, Business Numbers, trust account number and partnership account numbers of the partners of a partnership).

Former Company Shareholders that are partnerships must include on their Section 85 Election forms(s) (or in a schedule attached thereto) a list of all partners and their names, social insurance numbers, business numbers or trust account numbers prior to filing. If a member of the partnership is itself a partnership, attach a list showing the names and

[3] See Section 2 – *Execution and Delivery of a Section 85 Election*.

social insurance numbers, business numbers or trust account numbers of each member of that partnership.

A Former Company Shareholder is solely responsible for completing their Section 85 Election(s) with such information prior to filing.

6. Sign all copies of the completed Section 85 Election(s) in the area marked "Signature of Transferor, Authorized Officer or Authorized Person" of the federal Section 85 Election form (at the bottom of page 3 of form T2057 or at the bottom of page 4 of form T2058) and, if applicable, in the area marked "Signature of transferor or authorized signee" of the Québec Section 85 Election form (at the bottom of page 4 for both form TP-518-V or TP-529-V).

a. File one copy of the signed federal Section 85 Election with the CRA immediately.

b. If applicable, file one copy of the Québec Section 85 Election with RQ immediately, including a copy of the federal Section 85 Election filed with the CRA.

c. Send one copy of the signed Section 85 Election(s) to Equinox by email to **taxelection@equinoxgold.com** or by mail to the following address:

Equinox Gold Corp.
Suite 1501 – 700 West Pender Street
Vancouver, BC V6C 1G8

Attention: Marco Cavasin

d. Retain one copy of the Section 85 Election(s) for your records.

SCHEDULE B

FREQUENTLY ASKED QUESTIONS

Q1. How do I determine how many Company Shares were disposed of pursuant to the Arrangement?

A1. If you are a registered shareholder (meaning that you either had a physical certificate or direct registration statement representing your Company Shares), the Depositary may be able to provide you with this information. If you held your Company Shares in an account with an investment dealer or broker this information should be on your brokerage statement for the period that includes the Effective Date. Alternatively, your investment dealer or broker may be able to provide you with this information.

Q2. How do I confirm the number of Equinox Shares and cash I received pursuant to the Arrangement?

A2. Pursuant to the terms of the Arrangement you have received (i) 1.00 Equinox Share and (ii) US$0.0001 in cash in exchange for each Company Share disposed of to Equinox.

If you are a registered shareholder (meaning that you either had a physical certificate or direct registration statement representing your Company Shares), Computershare Investor Services Inc. (the "**Depositary**")[4] may be able to provide you with this information. If you held your Company Shares in an account with an investment dealer or broker this information should be on your brokerage statement for the period that includes the Effective Date. Alternatively, your investment dealer or broker may be able to provide you with this information.

Q3. Will Equinox help me complete the Section 85 Election?

A3. To enable Former Company Shareholders to submit their Section 85 Election Information, Equinox will provide the Questionnaire to Former Company Shareholders who request the Questionnaire. This Tax Instruction Letter describes how to complete the Questionnaire. After receiving the completed Questionnaire, Equinox, Orla, the Depositary, or any of the appointed agents or representatives assisting with the tax election process and technology, will compile a Section 85 Election form(s) based solely on the Section 85 Election Information provided by the Former Company Shareholder. Former Company Shareholders may send an email to **taxelection@equinoxgold.com** for technical assistance regarding use of the Questionnaire. However, neither Equinox, Orla, the Depositary, nor any of the appointed agents or representatives assisting with the tax election process and technology will provide legal or tax advice to any Former Company Shareholder in connection with their Section 85 Election.

It is each Former Company Shareholder's responsibility to review the Section 85 Election form for accuracy and complete it as described under "*Schedule A – Summary of what an Eligible Holder must do to file a Section 85 Election - #5*", sign it and timely file it with the CRA and, if applicable, RQ. Neither Equinox, Orla, the Depositary, nor any of the appointed agents or representatives assisting with the tax election process and technology will verify the accuracy of the Section 85 Election Information provided by a Former Company Shareholder.

Q4. I owned Company Shares together with other co-owners (e.g., my spouse). What process should I follow?

[4] You can contact the Depositary by telephone at 1-800-564-6253, or by email at corporateactions@computershare.com.

A4. These instructions do not apply to you. Please send an email to **taxelection@equinoxgold.com** for further instructions.

Q5. Is there a fee for making the Section 85 Election?

A5. No, you are not required to pay any fees to make the Section 85 Election, provided the Section 85 Election is filed by your filing deadline as described in Section 4 of this Tax Instruction Letter. The CRA and RQ, if applicable, may levy a penalty for a late-filed Section 85 Election.

Q6. What is the "agreed amount" for purposes of the Section 85 Election?

A6. The agreed amount (a.k.a the Elected Amount) will become the Eligible Holder's proceeds of disposition for their Company Shares.

The agreed amount is subject to the following limitations by the Tax Act, and may not be:

- less than the aggregate amount of the cash received by the Eligible Holder on the exchange;
- less than the lesser of (i) the Eligible Holder's aggregate ACB or cost amount (as applicable) of the Company Shares at the time of the exchange, and (ii) the aggregate fair market value of the Company Shares at the time of the exchange; or
- greater than the aggregate fair market value of the Company Shares at the time of the exchange.

The aggregate amount of cash received by the Eligible Holder on the Exchange is generally required to be reported in Canadian dollars. As such, the cash received by Eligible Holders should be converted into Canadian dollars using the Bank of Canada CAD/USD exchange rate posted for the Effective Date. The applicable Bank of Canada exchange rate can be obtained at: https://www.bankofcanada.ca/rates/exchange/.

Q7. How do I calculate the ACB or cost amount (as applicable) of my Company Shares?

A7. The rules for determining the ACB (or cost amount in the case of Company Shares that are inventory) of the Company Shares are complex. The ACB of a Former Company Shareholder's Company Shares that are capital property will generally be the amount that the Former Company Shareholder paid for the Company Shares when they were originally acquired plus reasonable costs to acquire the shares, such as a broker commission. The ACB of particular Company Shares may be different due to certain events (e.g., where a Former Company Shareholder received its Company Shares due to a previous tax-deferred transaction, where a Former Company Shareholder received its Company Shares as a gift or where a Former Company Shareholder held shares of Orla at a time when there was a stock split of Orla). The ACB of a Former Company Shareholder's Company Shares acquired at any time will be determined by averaging the cost of such shares with the ACB of the Company Shares (if any) held by the Former Company Shareholders as capital property immediately before that time.

The rules for determining ACB or cost amount (as applicable) of Company Shares are complex. You should consult your own tax advisor to obtain assistance.

Q8. I received my Company Shares from my spouse or common law partner through an inheritance or gift. What is my ACB?

A8. Generally, if you received your Company Shares from your spouse or common law partner through an inheritance or gift and the Company Shares were held by you as capital property, the starting point for calculating the ACB of the Company Shares will be the ACB of the Company

Shares to your spouse or common law partner immediately before their death or the gifting of the shares. However, the rules in this area are complex and you should consult your tax advisor for more information.

Q9. What happens if Equinox does not receive my Section 85 Election Information by the Section 85 Election Information Submission Deadline?

A9. Equinox has agreed to make a Section 85 Election with Former Company Shareholders, subject to the limitations set out in subsection 85(1) and 85(2) of the Tax Act and any applicable provincial income tax law, only if complete Section 85 Election Information is provided to Equinox on or before the Section 85 Election Information Submission Deadline (i.e., November 30, 2026). Therefore, it is important that you provide your complete information by that deadline. Consequently, you should ensure that complete and accurate Section 85 Election Information is received by Equinox in accordance with the procedures set out above by the Section 85 Election Information Submission Deadline. Accordingly, if you wish to make a Section 85 Election with Equinox you should give your immediate attention to this matter.

Q10. I filed the Section 85 Election to obtain a full tax-deferred rollover on the disposition of my Company Shares. Do I have to report the disposition on my tax return for the period that includes the disposition of the Company Shares?

A10. Yes. You must report the disposition of Company Shares even though you elected to obtain a full deferral of any capital gain that might otherwise arise on the disposition of your Company Shares pursuant to the Arrangement. Your proceeds of disposition for Canadian income tax purposes will be equal to the Elected Amount set out in box 523 of Schedule A on page 4 of the federal Section 85 Election (and equivalent box on a Québec Section 85 Election).

Q11. I have completed and submitted the Questionnaire to Equinox. What do I do next?

A11. After receiving a properly completed Questionnaire, a Section 85 Election will be prepared using the information that you provided. The Section 85 Election(s) will be signed and Equinox will send an electronic copy to you, within 60 days following receipt by Equinox of complete Section 85 Election Information, using the email address provided in the Questionnaire.

You should then review the Section 85 Election with your tax advisor. If you do not agree with the content, calculations or any disclosures, send an email to **taxelection@equinoxgold.com**. If you are satisfied, you should complete such Section 85 Election form as described under "*Schedule A – Summary of what an Eligible Holder must do to file a Section 85 Election - #5*", sign it and timely file it with the CRA and, if applicable, RQ. Please also refer to the section "*Filing a Section 85 Election with the Tax Authorities*" in this letter.

Q12. I am a non-resident of Canada. What are my tax consequences resulting from the Arrangement?

A12. A summary of the Canadian income tax consequences to non-residents of Canada can be found in the Orla Circular under the heading "*Part V - Certain Canadian Federal Income Tax Considerations – Holders Not Resident in Canada*".

Q13. If I make a Section 85 Election in Québec, am I required to make a federal Section 85 Election?

A13. Yes, a Former Company Shareholder making a Québec Section 85 Election must also make a federal Section 85 Election. Note that a copy of the federal Section 85 Election must be submitted to RQ when filing the Québec Section 85 Election. A Former Company Shareholder that is a corporation established in Québec is required to file the French version of the Québec Section 85 Election; however, the copy of the federal Section 85 Election can be the English version.

Q14. What if I no longer wish to make a Section 85 Election after I have completed and submitted the Questionnaire to Equinox?

A14. If you no longer wish to make a Section 85 Election following completion and submission of the Questionnaire to Equinox, do not file the Section 85 Election sent to you by Equinox with the tax authorities in accordance with A.11 and promptly send an email to **taxelection@equinoxgold.com** to notify Equinox of your decision to no longer make the Section 85 Election.