

i-80 GOLD CORP.

Whistleblower Policy

Purpose

1. i-80 Gold Corp. (the "**Corporation**") has adopted certain policies, including a Code of Business Conduct and Ethics which requires the observation of high standards of business and personal ethics in the conduct of all directors, officers and other employees of the Corporation. In addition, audit committees of public companies in Canada are required to develop complaint procedures for employees who have concerns about questionable accounting, internal control or auditing matters. To meet this requirement, the Board of Directors of the Corporation (the "**Board**") has approved this Whistleblower Policy (this "**Policy**") to handle complaints, reports and concerns by any individual regarding (i) questionable accounting practices, inadequate internal accounting controls or coercion relating to auditing matters, (ii) actual or potential violations of any applicable law and (iii) other suspected wrongdoing, including conduct prohibited under the Code of Business Conduct and Ethics adopted by the Corporation (each a "**violation**").

Reporting Responsibility

2. It is the responsibility of all directors, officers and other employees to report violations or suspected violations in accordance with this Policy.

No Retaliation

3. No director, officer or other employee who, in good faith, reports, or files a complaint concerning, a violation or suspected violation shall suffer harassment, retaliation or any adverse employment consequence as a consequence of making such report or filing such complaint. Any employee who retaliates against another individual who has reported a violation or suspected violation in good faith is subject to discipline, up to and including termination of employment.

Acting in Good Faith

4. Any individual who reports, or files, a complaint, concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense and any individual who reports or files a complaint on such a basis will be subject to discipline, up to and including termination of employment.

Handling of Reported Violations

5. Any director, officer or employee or other person with a concern or complaint regarding a violation or suspected violation should report their concern. There are several manners in which a concern or complaint may be reported and employees, officers and directors should choose the manner that is most appropriate given the nature of their concerns and their circumstances:

- (a) to an individual's immediate supervisor;
 - (b) to the Chairman of the Audit Committee as follows:
 - (i) by leaving a message at 1-866-939-2303; or
 - (ii) through email at whistleblower@i80gold.com
6. All complaints received will be considered carefully. Any complaint should provide sufficient details so that a reasonable investigation can be conducted. Complaints reported through 1-866-939-2303 may be reported anonymously. If a complaint is reported anonymously, the identity of the individual raising the concern is not known to the Corporation. Employees, officers and directors should be aware that reporting anonymously may limit the Corporation's ability to fully investigate a complaint, especially if insufficient information is provided in the report.
7. The Chair of the Audit Committee will undertake an investigation of the violation or suspected violation. In conducting the investigation, the Chair of the Audit Committee may enlist inside or outside legal, accounting, human resources or other advisors as the Chair considers advisable. The Chair of the Audit Committee shall have access to all books and records of the Corporation. The directors, officers, other employees and agents of the Corporation are expected to fully co-operate in the investigation, other than any employee that has reported anonymously. In conducting any investigation, the Chair of the Audit Committee shall use reasonable efforts to protect the confidentiality of the complainant. Investigations will be conducted as quickly as possible taking into account the nature and complexity of the complaint and the matters raised therein.

Reporting to the Audit Committee

8. Each financial quarter of the Corporation, the Chair of the Audit Committee will report to the Audit Committee and to the external independent auditor of the Corporation, in the aggregate, the number, the nature and the outcome of the complaints received and investigated under this Policy. Notwithstanding the foregoing, the Chair of the Audit Committee shall promptly report to the Audit Committee and the Board any complaint that may have material consequences for the Corporation.

Confidentiality

9. The Corporation will treat all complaints as confidential and privileged to the fullest extent permitted by law. You are encouraged to put your name on any complaint you make, but a complaint may also be made anonymously.

Approved: August 10, 2021