

ENVIRONMENT, SUSTAINABILITY & GOVERNANCE POLICY

1. Objectives

This ESG policy defines i-80 Gold Corp.'s (the "**Company**") approach to promoting responsible gold and silver mining development and production. It is guided by the principles of the International Council on Mining and Metals (ICMM) and the World Gold Council's Responsible Gold Mining Principles.

The Company's objective is to responsibly manage our environmental impacts and to leave ecosystems in good health upon closure. We will achieve this by applying the precautionary principle and by avoiding, minimizing and mitigating environmental impacts and by applying industry best practices to inform decision-making and business strategies.

The Company believes that a healthy environment can be achieved if we live up to our values of collaboration, care, respect and communication, while creating long-term shareholder value.

2. Scope

This policy applies to all employees and any third-party workers of the Company under its direct supervision, as well as to entities that are controlled or managed by the Company. Business partners and suppliers are expected to act in accordance with this policy as it relates to their supply of goods and services to the Company.

This policy applies to all sites and phases of the mine lifecycle under the Company's control and influence, including exploration, design, construction, operation, and/or closure.

3. Commitments

- Comply with all applicable laws, regulations, and permits associated with our operations that relate to environmental protection, including hazardous materials and waste disposal, air and water quality, and tailings management.
- Implement and maintain an effective environmental management system that aligns with recognized methodologies and ensures compliance with applicable laws, regulations, and permits. This includes monitoring and reporting environmental performance across our operations.
- Identify and assess environmental risks and impacts by considering cumulative impacts and traditional knowledge to inform mitigation measures. Integrate environmental risks and impacts in mine design, operation, and closure planning to enhance environmental responsibility.
- Engage with local stakeholders, including Indigenous groups, host and regional communities, to address concerns related to the Company or its activities by soliciting stakeholder feedback.
- Prioritize measures that avoid environmental risks and impacts, minimize impacts that cannot be completely avoided, and restore ecosystems to the extent practically feasible. Where restoration is not feasible, consider offsets as a last resort.



- Locate, design, build, manage and decommission tailings dams in accordance with the Company's corporate tailings management standard which is guided by the *Global Industry Standard on Tailings Management*. Identify areas for improvement by conducting gap assessments.
- Implement measures to manage climate risks and carbon footprint, including improving energy efficiency, using renewable resources and promoting sustainability initiatives.
- Implement effective and efficient water management practices at our mine site operations, particularly in areas with high water stress, avoid adverse impacts on water quality, and engage with stakeholders to manage our impacts on watersheds.
- Implement measures to manage hazardous materials, including aligning with the *International Cyanide Management Code* at our operations. Minimize mercury emissions and ensure safe management of mercury arising from our activities.
- Implement measures to identify and mitigate adverse impacts from our operations on communities by minimizing noise, vibration, and air emissions.
- Develop temporary closure plans during the project permitting phase and final closure plans per regulatory requirements. Implement financial provisions to address closure and reclamation, including concurrent reclamation measures where feasible.
- Pursue continual improvement in environmental performance by monitoring and assessing performance, including from stakeholders' perspectives.
- Ensure all employees, third-party workers under our supervision, as well as our business partners and suppliers understand their responsibilities through ongoing training, education and promotion.
- Establish management and site responsibilities for implementing this policy and report to the Technical, Safety & Sustainability Committee of the Company and externally on our progress.

4. Review of Policy

The Technical, Safety & Sustainability Committee will review this policy annually and recommend appropriate changes or enhancements to the Board to ensure that it remains aligned with evolving legal and regulatory requirements, industry standards, and best practices.

Approved, Amended
and Restated:

Technical, Safety & Sustainability Committee
Board of Directors

Date:

March 31, 2025