

WHISTLEBLOWER POLICY

1. Objectives

i-80 Gold Corp. (the "Company") has adopted certain policies, including a Code of Business Conduct and Ethics (the "Code of Conduct") which requires the observation of high standards of business and personal ethics in the conduct of all directors, officers and other employees of the Company. 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 Company (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 Conduct relating to fraud or potential fraud against shareholders ("Legal or Accounting Matters" and each a "Violation").

2. Reporting Responsibility

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

3. Acting in Good Faith

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.

4. No Retaliation

No director, officer or other employee of the Company 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 director, officer or other employee of the Company 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.

5. Handling of Reported Violations

Any director, officer or employee of the Company 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 of the



Company should choose the manner that is most appropriate given the nature of their concerns and their circumstances:

- a. to an individual's immediate supervisor or site general manager;
- b. confidentially or anonymously through the Company's online reporting platform: <https://i80gold.navexone.com/intake>; or
- c. by telephone:
 - United States: (833) 470-7138
 - Canada: (833) 470-7141

6. Conduct of Investigations

All complaints received will be considered carefully. Any complaint should provide sufficient details so that a reasonable investigation can be conducted. Complaints reported via the platform online or by phone may be reported anonymously. If a complaint is reported anonymously, the identity of the individual raising the concern is not known to the Company. Employees, officers and directors of the Company should be aware that reporting anonymously may limit the Company's ability to fully investigate a complaint, especially if insufficient information is provided in the report. Information relating to a complaint will only be made available to those individuals who need to know of the complaint in order for the complaint to be properly investigated and addressed.

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 Company. The directors, officers, other employees and agents of the Company 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.

7. Reporting to the Audit Committee

Each financial quarter of the Company, the Chair of the Audit Committee will report to the Audit Committee and to the external independent auditor of the Company, 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 Company.

8. Retention of Records

The Audit Committee shall cause to be retained relevant records relating to any complaints received or reports of any reprisals (as set out above), as required by Applicable Laws. The types of records to be retained by the Audit Committee shall include records in the appropriate form relating to any investigation into a complaint and the results of any such investigation.

9. Confidentiality



The Company 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.

10. Review of Policy

The Audit Committee shall review this Policy on a periodic basis to determine whether the procedures established under this Policy operate effectively in respect of the receipt, retention and treatment of complaints and in providing a confidential and anonymous procedure to report suspected Violations as may be required by applicable laws.

Approved, Amended
and Restated: Corporate Governance & Nominating Committee
Board of Directors

Date: January 1, 2026