



ANNUAL SUSTAINABILITY REPORT

i-80 Gold Corp. Annual Sustainability Report

ABOUT THIS REPORT

This report addresses i-80 Gold Corp's approach, commitments and performance on Environmental, Social, and Governance ("ESG") issues for the year January 1, 2023 to December 31, 2023. It has been prepared in reference to the Global Reporting Initiative ("GRI"), and in alignment with the Metals and Mining Standard of the Sustainability Accounting Standards Board ("SASB"). Some of the information in this report is restated from previous public communications, and the most current information can be found on our website at www.i80gold.com. The terms 'sustainability' and 'ESG' are used interchangeably throughout this report, and all financial values are in United States Dollars ("USD") unless stated otherwise. This report has not been externally assured.

This report contains certain forward-looking information and forward-looking statements, as defined in applicable securities laws. These statements relate to future events or the Corporation's future performance. All statements other than statements of historical fact are forward-looking statements. All forward-looking statements speak only as of the date of this report or as of the date or dates specified in such statements.

If you would like more information or have any questions about this report contact us at info@i80gold.com



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WELCOME FROM OUR PRESIDENT & COO

Throughout my career, I've had the privilege of working in mining operations across the globe. This experience has instilled in me a deep appreciation for innovative techniques that ensure both safety and effectiveness. Today, I'm thrilled to be leading i-80 Gold into a new era for mining in the heart of the United States' premier hard rock mining territory.

Over the years we have seen a lot of change: new laws and regulations, many mergers and acquisitions, and new technology have reshaped the industry time and time again. Some might look backwards nostalgically, but many of these changes have made our industry stronger and set the stage for i-80 Gold to thrive in the years to come. This company's commitment to our environment, to our communities, and to our people will keep i-80 Gold well positioned to adapt nimbly as mining's 21st-century future unfolds.

At i-80 Gold, our team is committed to staying one step ahead of our competition. This agility is more than just good business sense—it's a reflection of our values and our dedication to doing business the i-80 way. As a company, commitment to conserving our natural environment and supporting our host communities is baked into our business model.

As our team reflected on the past year, there is no shortage of highlights from 2023. Several of our colleagues were recipients of Safety Awards from the Nevada Mining Association, while others logged impressive numbers of hours through our Employee Volunteer Program. We launched our innovative Supply Chain Sustainability Initiative with some of our key business partners and maintained our industry-leading proportion of

women in our workforce. We continued to roll out our Environmental, Health & Safety ("EHS") Management System and continued significant work to improve water quality and prepare for closure across our sites. 2023 was also not without its challenges, from potentially damaging legislation to unprecedented amounts of precipitation. Yet our team rose to meet these challenges with the capability and commitment that embody the values of our company, and there were no negative impacts on our operations.

The principles outlined in this report – a commitment to environmental responsibility, community wellbeing, and operational excellence – are the foundation of i-80 Gold's success. They not only differentiate us within the industry, but also attract and retain the best talent. As the mining landscape evolves, we are confident that these core values, coupled with our exceptional team, will ensure i-80 Gold remains a leader in sustainable and responsible mining practices for years to come.

Matt Gili

President and Chief Operating Officer







ABOUT US

i-80

Headquartered in Reno, Nevada, United States ("US") i-80 Gold Corp ("i-80 Gold") is a Nevada-focused growth-oriented gold and silver producer engaged in the exploration, development, and production of gold, silver, and polymetallic deposits. The Company's principal assets (all wholly owned) include the Ruby Hill Mine, Lone Tree Mine, Granite Creek Mine and McCoy Cove Project. The Company was incorporated on November 10, 2020, in the province of British Columbia, Canada. The Company's headquarters are in Reno, Nevada, and the Company's common shares are listed on the Toronto Stock Exchange ("TSX") under the symbol IAU and the New York Stock Exchange ("NYSE") under the symbol IAUX. We are a member of the US National Mining Association, the Nevada Mining Association, and Women in Mining USA. In 2023 we had 118 employees and produced 134,427 tons of ore, of which 83,933 tons were sold, and 14,613 ounces of gold was sold.

I-80 GOLD CORP. HAS 100% INTEREST IN THE FOLLOWING COMPANIES AND PROJECTS:



i-80 Gold Corp. Annual Sustainability Report

OCTOBER 2021 Acquisition of Lone Tree and **Ruby Hill Mines**

APRIL **2021**

Acquisition of **Granite Creek Mine**

MAY **2022**

APRIL **2021**

Assignment of interest in McCoy-Cove

> Listed on the **Toronto Stock** Exchange

APRIL **2021**

MARCH **2023**

Inaugural Listed on the New Sustainability York Stock Exchange **Report Published** for 2022

MAY **2023**

Paycore Acquisition

DECEMBER **2023**

NOVEMBER 2020

i-80 Gold

incorporated

Inaugural Sustainability Strategy defined



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LONE TREE

i-80 Gold holds a 100% interest in the Lone Tree Mine, located within the Battle Mountain Trend. Lone Tree is a past-producing open-pit mine with historic production of approximately 4.2 million ounces of gold and is host to substantial processing infrastructure including a whole-ore autoclave, leach pad and carbon-in-columns ("CIC") circuit, and a flotation circuit.



GRANITE CREEK

i-80 Gold's first underground operation located immediately south of Nevada Gold Mines (NGM)
Twin Creeks and Turquoise Ridge mining operations. Our NGM interim processing agreement allows
i-80 Gold to advance mine development with an initial priority on the Ogee Zone. The discovery of the
South Pacific Zone has the potential to significantly increase high-grade resources.



MCCOY COVE

i-80 Gold holds a 100% interest in the McCoy-Cove project located on the Battle Mountain Trend, immediately south of NGM's Phoenix operation. With historic production of approximately 3.3 million ounces of gold and more than 100 million ounces of silver, the property is host to one of the highest-grade undeveloped gold deposits in Nevada.



RUBY HILL

The 100% owned Ruby Hill Mine was historically an operating open-pit mine with multiple deposits that contain substantial gold and silver resources, and potential for significant base metal mineralization.

Currently there is no active mining being conducted, however residual heap leaching operations continue.

Processing infrastructure at Ruby Hill includes a gold oxide processing plant, leach pad and CIC circuit.

THE ROLE OF GOLD IN A SUSTAINABLE **FUTURE**

Gold is a major driver for a sustainable future in Nevada, the US, and around the world.



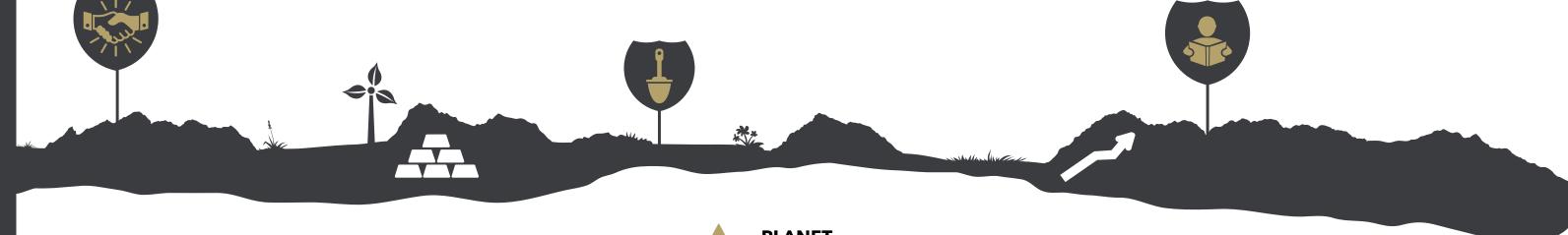
PEOPLE

Gold companies often extend their positive impact beyond simply extracting resources. Their investments in infrastructure – building and maintaining roads, water systems, and even electricity grids – lay the foundation for long-term development. Additionally, many gold companies actively invest in community health initiatives, educational programs, and overall well-being projects.



PROSPERITY

Mines employ a significant number of workers in various roles, from engineers and geologists to equipment operators and support staff. These jobs provide competitive wages and benefits, injecting substantial income directly into the local economy. Gold mining generates significant tax revenue for local and state governments. This revenue can be used to fund essential services like education, healthcare, and public safety, further strengthening and developing local communities.

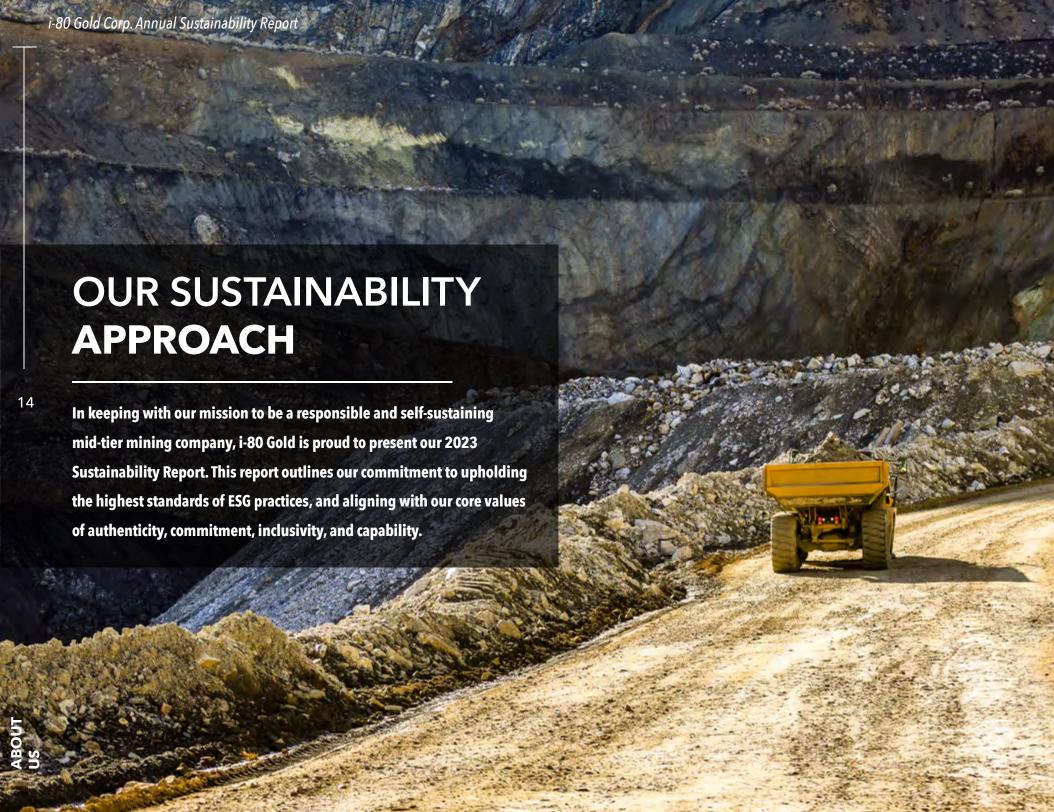




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PLANET

Gold mining operators recognize the importance of responsible resource extraction and decarbonizing their energy sources and are actively working to minimize environmental impact throughout the mining lifecycle. The unique properties of gold make it essential for developing clean energy technologies like solar panels and wind turbines. This creates a crucial link between responsible mining and a renewable energy future.



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OUR PURPOSE

i-80 Gold's goal is to build a self-sustaining and responsible mid-tier mining company that is the partner of choice for stakeholders in Nevada, committed to the economic, social, and environmental wellbeing of the communities in which we operate.



OUR CORE VALUES

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i-80 Gold is committed to sustainable

development and environmental stewardship

during exploration and extraction of mineral

resources. As i-80 continues to grow our

team and operations, we aim to prioritize

safety and improve the social, economic,

and environmental wellbeing of partner

communities. This environmental, social,

of supporting i-80's long-term success.

and governance (ESG) strategy is a key part

AUTHENTIC

We are genuine, engaged, and dedicated to achieving goals in a safe, strategic, and sustainable manner.

■ INCLUSIVE

We are professionals who believe in growth, inclusion, and diversity.

COMMITTED

We overcome obstacles. follow-through on our commitments, take pride in our work, and live our culture.

CAPABLE

We promote teamwork and open communications to inspire all stakeholders.



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OUR **ESG PILLARS**

Following the release of our inaugural sustainability report in March 2023, we contracted an independent third party to help us define our strategic priorities moving forward. Building on our existing approaches, leading national and international practices, and engagement with our senior leadership, we refined our purpose and values and established three pillars that are core to how we operate sustainably, along with corresponding priority areas and public commitments.

Defining our three key ESG pillars allows us to focus our efforts on minimizing our environmental impact, fostering relationships with our stakeholders, and operating with the utmost integrity and transparency. This comprehensive approach ensures that we not only achieve our business goals but also contribute positively to the economic, social, and environmental wellbeing of the communities where we operate. Through this report, we aim to share our progress, challenges, and future aspirations as we strive to be the partner of choice for stakeholders in Nevada.



Prioritize sustainable practices and environmental stewardship to minimize our impact and protect the long-term environmental wellbeing of the communities where we operate.



PEOPLE AND PARTNERS

Work with our stakeholders to enhance the wellbeing of our workforce, foster community development, and uphold responsible practices throughout our value chain.



Achieve the highest standards of ethics and transparency with leadership that cultivates a culture of responsibility and accountability.





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OUR APPROACH

Ensuring strong environmental performance management and compliance is a foundational commitment for i-80 Gold, reflecting our dedication to responsible stewardship of natural resources, mitigation of environmental impacts, and compliance with relevant regulatory standards. Through monitoring, assessment, and continuous improvement efforts, we strive to minimize our environmental footprint, promote sustainability across our operations, and uphold our commitment to environmental responsibility in all aspects of our business practices.

The Health, Safety, Environment and Sustainability ("HSES") Committee is responsible for oversight of environmental issues and conducts quarterly reviews of environmental risks to ensure effective management strategies are in place. Our President and Chief Operating Officer ("COO") oversees environmental responsibilities at i-80 Gold, with a dedicated site-based environmental team conducting required compliance monitoring, sampling, and reporting. The Environmental team is led by a manager with two sitebased environmental professionals responsible for overseeing site-specific environmental issues and monitoring. An additional four environmental technicians collect compliance data across the site operations.

Our approach to environmental management is guided by our Environmental Commitment, which outlines our dedication to sustainability through a series of comprehensive actions and principles. In 2022, we developed an Environmental, Health, and Safety Management System (EHS) utilizing the EHS Insight platform and completed its implementation across our operations in 2023. EHS Insight is a tool used to manage permit obligations, incidents, and other compliance requirements. A dedicated team member is responsible for managing all EHS Insight aspects, including training of users. The Environmental team also utilizes other management platforms to assist with data compilation required for compliance reporting.

Recognizing the environmental impacts of our operations and their significance for stakeholders, we prioritize engagement, especially during permitting phases. Through regular town halls, we engage with county managers and residents, while also fostering meaningful interactions with Native American tribes by hosting visits to our mine sites.

OUR COMMITMENTS

- Continuously improve our Environmental, Health & Safety Management System and review on a regular basis.
- Measure, record, and report business generation of waste, tailings, and hazardous materials.
- Zero incidents of non-compliance associated with waste, tailings, and hazardous materials permits, standards and regulations.







| Metric | Metric Ton (MT) |
|--|-----------------|
| Non-mineral waste generated | |
| Scrap metal ¹ | 93.35 |
| Batteries | 0.68 |
| Fluorescent lamps | 0.12 |
| Used oil | 0.01 |
| Total material recycled | 94.16 |
| Tailings generated | 0 |
| Waste rock generated ² | 261,954.10 |
| Hazardous waste generated ³ | 9.07 |
| Hazardous waste disposed ⁴ | 9.07 |
| Hazardous waste recycled ⁵ | 0 |



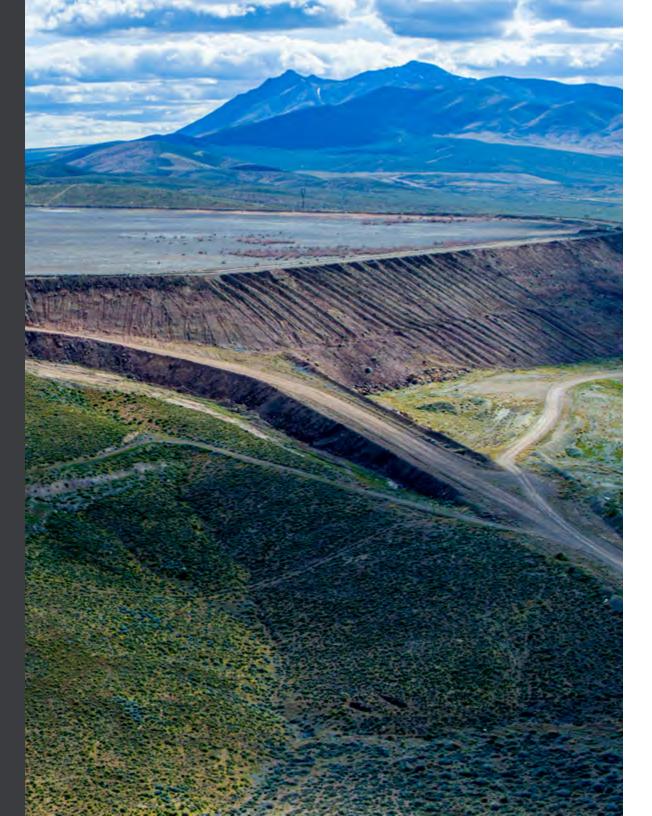
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TAILINGS STORAGE FACILITIES MANAGEMENT

We meticulously monitor our inherited tailings storage facilities ("TSFs"), ensuring optimal performance. Both of our TSFs, Lone Tree TSF and McCoy Cove TSF, are not active and are in a state of monitoring, care, and maintenance, as part of our ongoing efforts toward their full closure and reclamation. In 2023, all monitoring and reporting mandated by the water pollution control permits and the Nevada Division of Water Resources ("NDWR") for both TSFs was completed without any significant concerns or regulatory interventions. Final Plans for Permanent Closure ("FPPC") have been developed for both TSFs.

We are committed to implementing best practices at our TSFs and we conducted a gap assessment against the Global Industry Standard for Tailings Management ("GISTM") at our Lone Tree TSF to identify areas for improvement. As part of our efforts to address our GISTM gaps, we conducted training for first responders and staff on an Emergency Action Plan at our Lone Tree TSF, preparing them for any potential TSF breach or failure, and engaged with emergency response agencies, government authorities, and potentially affected communities.

An enhanced evaporation and water management program has been in place at the McCoy Cove TSF since i-80 Gold assumed ownership of the property in 2021, supporting tailings management, which will continue to progress in 2024.



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| AILINGS STORAGE FACILITY INVENTORY TABLE | | | | |
|---|--|---|--|--|
| Name | Lone Tree TSF McCoy-Cove TSF | | | |
| Location | 065 N34 E42 23 (Section 23, T34N R42E) Mount Diablo Baseline and Meridian, in SE Humboldt County approximately 34 miles east of Winnemucca and 6 miles west of Valmy, NV | poldt County approximately 34 miles east 🛛 & Meridian, in Lander County approximately 30 miles southwest | | |
| Ownership status | Goldcorp DEE LLC | Au-Reka Gold LLC | | |
| Operational status | Above ground facility | Above ground facility | | |
| Construction method | Centreline Raise / Downstream | Centreline Raise / Downstream | | |
| Maximum permitted storage capacity | 28M tons through Stage 11 | ~30M cubic yards; permitted TSF allows a maximum constructed height of 110' encompassing ~570 acres; to date 528 acres have been reclaimed with 42 acres of open water areas, embankment slopes, and solution ponds remaining | | |
| Current volume of tailings stored | 26.3M tons have been placed to the completion of Stage 10; High Density Polyethylene (HDPE) liner placed to the Stage 11 limits of the impoundment but dam raise not constructed | ~28.9M cubic yards (40.1M tons) were placed in the TSF. The total volume of material placed, including the tailings dam is ~38.4M cubic yards | | |
| Consequence classification | Significant (NDWR classification) | Low (NDWR classification) | | |
| Date of most recent independent technical review | Dec 2012 - Golder Stage 11 Expansion Report | Jan 2023 - Newfields TSF Inspection Report | | |
| Material findings | TSF inactive since 2007; No dam or tailings impoundment stability concerns through Stage 10 as constructed or if Stage 11 is constructed; Impoundment soil liner, tailings, abandoned decant system, existing underdrain systems, and existing monitoring instruments were all functional | Closure and reclamation well advanced and most of facility is reclaimed; No signs of slope or embankment instability; No engineering concerns identified | | |
| Mitigation measures | Continue monitoring, inspections, and reporting to regulators as per the Water Pollution Control Permit and J-Permit; Recommendations made for Construction QA/QC, changes to Fluids/Water Management, and changes to existing monitoring instruments and processes should Stage 11 be constructed | Continue daily monitoring and inspections for signs of instability slumping, seepage. Continue to monitor underdrain flows, pool elevations, and external pond storage to maintain adequate freeboard. Consider a more aggressive pool reduction program to advance the reclamation and closure process | | |
| Site-specific emergency preparedness and response plan (EPRP) | Yes, with community and stakeholders engaged and annual refresher training | No | | |



AIR QUALITY

i-80 Gold manages and regulates air emissions from various sources, including stationary point sources such as lime/cement silos, crushing/screening plants, and emergency diesel generators. Additionally, we address emissions from mobile and fugitive sources like wind erosion and vehicles.

Our air emissions include the following:

| Air Emissions | (Tons) ⁶ |
|---|---------------------|
| Carbon monoxide ("CO") | 29.51 |
| Nitrogen oxides ("NOx") (excluding nitrous oxide ["N2O"]) | 65.02 |
| Sulphur oxides ("SOx") | 9.53 |
| Particulate matter ("PM10") | 139.09 |
| Mercury ("Hg") | 0.029 |
| Lead ("Pb") | 0.007 |
| Volatile organic compounds ("VOCs") | 9.93 |

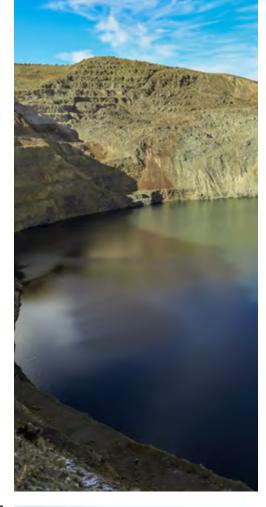
⁶Air emissions data from mobile and fugitive sources are derived from the 2022 Toxic Release Inventory ("TRI") reporting data due to unavailability of 2023 data at the time of report publication. Data also applied AP-42 emission factors for stationary engines for fuel consumption primarily used in mobile equipment.



WATER STEWARDSHIP

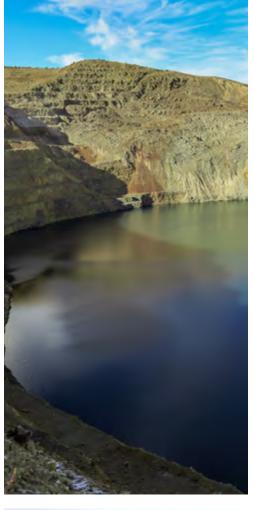
Our Approach

Although Nevada has experienced two consecutive years without drought, the overarching trends in the Western US indicate a clear need to efficiently manage water resources. When it comes to water in the region where we operate, challenges lie in meeting the demands of more people with increasingly limited resources. i-80 Gold's mining operations require water for the gold extraction process and potable water onsite. As a result of our needs and increasing societal demands, we monitor every drop we use at our mine sites, and ensure the water returned to the aguifer matches or exceeds the quality of its host source. In accordance with our regulatory requirements, we conduct routine inspections of water in our operations through the state authority. As our operations continue to grow, we remain focused on optimizing our water management practices through recycling and reuse of water.



OUR COMMITMENTS

- Target efficient use of water resources by reducing, re-using, and recycling.
- Measure, record, and report business water consumption.
- Zero incidents of non-compliance associated with water permits, standards, and regulations.





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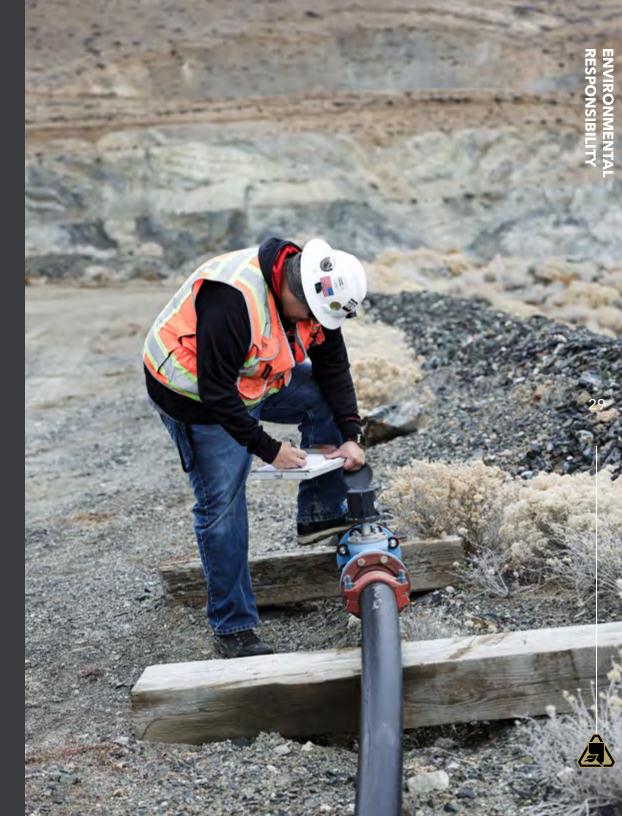
2023 PERFORMANCE

Water Stewardship

In 2023, i-80 Gold took several steps to achieve progress around water quality management and compliance:

- Constructed a water treatment plant at our Granite Creek project to address water quality.
- Withdrew 3,621,049.2 cubic meters per annum.
- Recycled 3,432,384.3 cubic meters per annum to the environment.
- Consumed 188,664.9 cubic meters within operations.
- Had zero incidents of non-compliance with water quality permits across the i-80 Gold portfolio. Small releases are included in our quarterly Water Pollution Control Permit.







ENERGY AND EMISSIONS

Our Approach

Monitoring and mitigating greenhouse gas ("GHG") emissions are critical for advancing a modern mining sector both locally in Nevada and globally. At i-80 Gold, we take proactive steps to ensure these actions are integrated across our entire operations and supply chain. As we grow, we aim to keep our emissions below industry standards.

Our approach to managing energy and emissions is built on prioritizing energy efficiency and use of renewable resources. Additionally, Nevada's goal of reaching 50% renewable energy by 2030 complements our long-term sustainability objectives, driving growth of clean energy to fuel our operations for the future. At all our mine sites, we leverage the NV Energy and Mt. Wheeler Power grids with varying access to a renewable energy mix.

We recognize that our GHG emissions-related impacts extend beyond our direct operations. As part of our efforts to address GHG emissions, we launched the i-80 Gold Supply Chain Sustainability Initiative. Through this initiative, we engage with our largest suppliers to promote and educate our partners about energy efficiency programs and resources. By collaborating across the mining value chain, we can find opportunities to decrease our indirect emissions and contribute to a more sustainable mining industry.

NEVADA'S RENEWABLE
PORTFOLIO STANDARD
GOAL IS 50% RENEWABLE
ENERGY BY
2030

OUR COMMITMENTS

- Measure, record and report business Scope 1 and 2 emissions.
- Champion initiatives to reduce GHGs by promoting energy efficiency and renewable energy resources in the communities where we operate.
- Measure, record, and report business use of renewable energy.





2023 PERFORMANCE

Energy and Emissions

- In 2023, our total Scope 1 emissions amounted to 15,274 metric tons of carbon dioxide equivalent ("MTCO₂e"), a reduction from our 2022 total of 15,415 MTCO₂e⁷.
- We achieved a 33% overall renewable energy mix across all sites.

| Site | Kilowatt Hour ("kWh") | Grid Electricity | % Renewable | Renewable kWh |
|---------------|-----------------------|------------------|-------------|---------------|
| McCoy Cove | 2,800,163 | 100% | 37% | 1,044,741 |
| Lone Tree | 12,070,219 | 100% | 37% | 4,503,399 |
| Granite Creek | 10,523,976 | 100% | 37% | 3,926,496 |
| Ruby Hill | 7,243,200 | 100% | 19% | 1,387,073 |
| 2023 Total | 32,637,558 | 100% | 33% | 10,861,709 |

⁷ Scope 1 GHG emissions were calculated based on data from Mt. Wheeler Power, NV Energy, and Hunt & Sons, and utilizing the US EPA's Simplified GHG Emissions Calculator. All methodologies and default values provided in the Simplified GHG Emissions Calculator are based on the most current Center for Corporate Climate Leadership Greenhouse Gas Inventory Guidance Documents and the Emission Factors Hub.



Safety and Health Administration

("MSHA"), and clear improvements

in overall health and safety metrics.

summits combine leadership discussions with expert-led learning sessions and interactive workshops. This collaborative approach has led to a rise in employee safety recognition awards, achievement certifications from the Mine



PEOPLE AND PARTNERS

Our Approach

i-80 Gold's vision is to be the safest place to work in Nevada. To realize our vision, our collaboration with business partners and stakeholders is critical to designing fit-for-purpose solutions that incorporate best practices, regulatory requirements, and continual improvement to deliver zero fatalities. Our commitment to continually improve our actions and strengthen our positive safety culture is how we approach improvement year over year. In 2022, we developed a comprehensive EHS Management System utilizing the EHS Insight platform and completed its implementation across our operations in 2023. The Health and Safety team utilizes the EHS Insight platform to effectively maintain accountability and ensure performance improvement across the elements below:

- Personal and leadership commitment: All members of i-80 Gold are leaders in safety and are expected to care for each other. Our leadership, our workforce, and our business partners are all empowered to lead by example to improve our safety system.
- Training and competencies: Ensuring we meet regulatory requirements and consider best practices in onboarding, site access, task training and personal competencies.
- Risk management: Conducting team and individual risk assessments and other formal assessments that precede the start of work. Our workforce and business partners should know the risks associated with the tasks they perform and the controls in place to make work safe.
- Operating procedures: Ensuring we have a consistent and standardized way we perform repeatable tasks.
- Occupational health: Evaluating task related health risks and the effectiveness of our controls to keep our team healthy for the duration of their careers.
- Incident investigation: Identifying root causes and contributing factors to all reportable and high potential incidents, and establishing corrective actions that address the behaviors, systems, or environments that contributed to the incident, implementing preventive actions across all sites for similar tasks, processes, and equipment.
- Emergency preparedness: Identifying and preparing for emergencies based on the types of work we do, and implementing the relevant plan or procedure to mitigate, control, and correct emergencies.





i-80 Gold prioritizes safety through

quarterly Business Partner Safety

Summits. These gatherings unite

leaders across sites to ensure a

unified approach to safety. The

OUR COMMITMENTS

As part of our approach to Health and Safety, we are committed to:

- Promote i-80 Gold's safety-first culture to achieve zero harm in collaboration with our business partners.
- Maintain zero fatalities.
- Achieve year-over-year reductions in injury frequency rates.
- Provide annual health and safety training to employees and contractors.
- Continuously improve our health and safety performance to incorporate best practices and drive results.





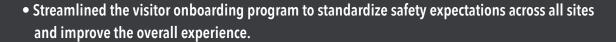




2023 PERFORMANCE

In 2023 we delivered on our commitments and made steady progress. We:

- Maintained zero fatalities across all i-80 Gold working areas.
- Reduced our Total Recordable Injury Frequency Rate ("TRIFR") from 1.51 in 2022 to 0.77 in 2023.
- Increased emergency preparedness training for our mine rescue teams.
- Increased employee and contractor training across various aspects such as: crisis management, emergency response operations, Hazardous Waste Operations and Emergency Response (HAZWOPER), first aid, CPR, drug and alcohol testing for supervisors and almost doubling the average number of employee training hours in 2023 compared to 2022.





| Health and Safety Indicators | 2023 | 2022 |
|--|-------|------|
| Fatality Rate | 0 | 0 |
| Total Recordable Injury Frequency Rate (TRIFR) | 0.77 | 1.51 |
| Near Miss Frequency Rate (NMFR) | 5.03 | 6.55 |
| Average hours of health, safety, and emergency response training for full-time employees | 71.34 | 38 |
| Average hours of health, safety, and emergency response training for contract employees | 54.85 | N/A |

OCAL COMMUNITY ENGAGEMENT

Our Approach

i-80 Gold is committed to building and maintaining respectful, long-lasting, and collaborative relationships with Indigenous groups, host communities, local governments, and institutions surrounding our mining operations. We believe in investing in and providing educational and career opportunities to students and community members. We also seek to impact our communities by contributing our "time, talent, and treasure" for economic development and to drive social impact. Employees who volunteer over 12 hours in their communities throughout the year receive a \$250 "Dollars for Doers" donation that can be directed to a registered charity of their choice.



Students learning about mining at Battle Mountain High School.

i-80 Gold recognizes the importance of building strong relationships with a wide range of stakeholders in the communities we operate in, and especially in Lander County, Humboldt County, Eureka County, and Washoe County.

We do this in a variety of ways:

- Proactive outreach through public meetings, town halls, community events, and sponsorships.
- Partnering with charitable organizations to demonstrate our commitment to social responsibility alongside economic development.
- Collaborating with local business associations and chambers of commerce to connect with residents and businesses.
- Participating in industry associations allows us to promote responsible mining practices and engage with industry stakeholders.
- Cooperating with state and federal regulatory agencies and county emergency response teams on routine inspections and preparations.
- Building relationships with local, state, and federal representatives to foster understanding about the industry and our projects and support collaboration.
- Engaging Indigenous stakeholders such as representatives of the Duckwater Tribe through our guarterly town hall meetings in Eureka, and Indigenousowned companies through local procurement opportunities.



In addition to stakeholders that can influence or be affected by our activities as a company, we also have key stakeholders that are specific to each operation, including landowners and royalty holders:

| Granite Creek | Lone Tree | McCoy-Cove | Ruby Hill |
|-----------------------------|------------------------------|-------------------------|-----------------------------|
| Franco-Nevada Corp. | Bronco Creek, Inc | Chiara Family Trust | Asarco Incorporated |
| Gold Royalty Corp. | DGS Cattle Co. | Maverix Metals Inc. | Biale Trusts |
| Nevada Gold Mines | DWA Minerals | TSX Trust Company | Nevada Select Royalty |
| Royal Gold | Franco-Nevada Corp. | Victoria Gold Corp. | OMF Fund III (Hg) Ltd. |
| Seven Dot Cattle Co. | James J. Ferrigan Trust | Victoria Resources Inc. | Orogen Royalties |
| Waterton Nevada Splitter II | LAP Minerals | | RG Royalties |
| | Marigold Mining Co. | | Renaissance Exploration |
| | MJ Mining | | Waterton Nevada Splitter II |
| | Nevada Gold Mines | many days of the same | |
| | Newmont | | |
| | New Nevada Lands | The state of | |
| THE WAY | Richardson Lease and Royalty | | |
| | SWA Interests | | |
| | VEK Associates | | Andrew Library |

Grievance Management

We strive to conduct our operations in a way that limits any disruption to our neighboring communities and our goal is to provide assurance that any concerns will be heard and addressed in a timely manner to develop a solution. If stakeholders, individuals, or communities associated with i-80 Gold's operations and initiatives do have concerns, questions, or complaints, we have a Community Grievance Mechanism that is accessible in-person, online, or by phone.

If a complaint, report, or concern is received regarding questionable accounting practices, inadequate internal accounting controls, or coercion relating to auditing matters; actual or potential violations of any applicable law; and other suspected wrongdoing, including conduct prohibited under the Code of Business Conduct and Ethics, stakeholders can use our Whistleblower Policy to report their concern appropriately. See the Business Ethics section for information on how investigations and reporting to the Board are handled.





OUR COMMITMENTS

As part of our approach to Local Community Engagement, we are committed to:

- Respect the requirements, needs, and concerns of local and regional communities, suppliers, regulatory agencies, shareholders, and all stakeholders.
- Seek to obtain and maintain the free, prior and informed consent of any directly affected communities throughout the life of our projects.
- Engage with communities to minimize the prospects of project delays.
- Increase opportunities for employee volunteerism and community investments.



80 Gold and Cyanco partnered to provide continued funding to niversity of Nevada, Reno's STEM Sister Program.



NVMA mining awards honered i-80 Gold with 6 award recipients.



Kris Alvarez at the 2023 Nevada men's Fund Women of Achievement Luncheor



Northern Nevada.

In 2023 we made steady progress towards our Local Community Engagement commitments.

• Implemented our Employee Volunteer Program and logged 1,741 volunteer hours towards initiatives focused on:

Education: Science, Technology, Engineering and Math ("STEM") programs.

Social Impact: food banks, homeless shelters and local economic development.

Environment: park cleanups, tree planting, and environmental initiatives.

- Maintained zero delays due to political or community concerns.
- Received two grievances registered through our grievance mechanism regarding housing and land ownerships. Both were resolved in 2023.

Empowering the Next Generation

i-80 Gold Fosters STEM Education and Career Paths for Girls

i-80 Gold is committed to supporting our community and inspiring the next generation of leaders, particularly young women interested in STEM fields. In 2023, we partnered with the Girl Scouts of Sierra Nevada to create a unique "Day at the Mine" patch program, introducing 30 Daisy through Senior Girl Scouts to the exciting world of mining and the diverse career opportunities it offers.

The program culminated in a hands-on experience at our Lone Tree Mine, where the girls donned personal protective equipment ("PPE") and embarked on a guided tour. They marveled at the massive haul trucks, gained a bird's-eye view from the pit lake overlook, explored the intricate workings of the lab, and even peeked inside the core shed.

But the learning went far beyond observation. Through engaging activities like "cookie" **mining**," the girls discovered the importance of reclamation efforts and the meticulous training our mine rescue team undergoes to ensure

everyone's safety. This immersive experience provided valuable insights into the critical role mining plays in Nevada's economy and society, while showcasing the vast career possibilities available in this dynamic field.

By partnering with organizations like the Girl Scouts, i-80 Gold is helping to bridge the gender gap in STEM fields and empower young women to pursue their passions. We are proud to play a role in fostering curiosity, confidence, and the next generation of innovators who will shape the mining industry of tomorrow.













WORKFORCE AND SUPPLIER DEVELOPMENT

Our Approach

We are committed to recruiting, developing, retaining, and recognizing the best workforce in Nevada. In doing so we are guided by the principles of collaboration, inspiration, and transformation. Our employees are provided with competitive salaries and have access to a comprehensive range of health and support benefits. None of them are covered by collective bargaining agreements (much of our work is conducted by contractors). We work with all our employees on annual goal setting and performance reviews in line with our strategic priorities, assessing individual progress on performance, behavior, safety skills and environmental awareness. In addition to core corporate training, each department provides employees with specific training tailored to their roles and responsibilities.

3 Ships Internship Program

The i-80 Gold 3 Ships Internship Program focuses on three "ships:" Internship, Mentorship, and Leadership. Each of these "ships" is designed to help our next generation of miners through their educational journey, by preparing students for professional success and providing a meaningful work experience in a caring, supportive environment. Our interns have the unique opportunity to work at one of i-80 Gold's mine sites or the corporate office. The program also allows interns to develop invaluable professional relationships across the industry.

i-80 Gold Corp. understands that attracting and retaining top talent requires more than just a paycheck. That's why we offer a comprehensive benefits package designed to invest in employees' well-being and career goals. Our plan goes beyond financial security with life insurance offering up to 14 times an employee's salary and health insurance covering medical, dental, and vision for an employee and their family (at 95% company contribution). In case of illness or injury, short-term disability provides 60.57% of the salary for up to a year, and long-term disability offers additional support. i-80 Gold even fosters a sense of ownership by allowing employees to participate in a stock ownership plan, alongside a 401k with a company match to secure a bright future.



OUR COMMITMENTS

As part of our approach to Workforce and Supplier Development, we are committed to:

- Foster sustainability through industry collaboration within our Supply Chain Sustainability Initiative.
- Establish and communicate local workforce and supplier targets in 2024.
- Develop and implement a Supplier Code of Conduct in 2024.
- Achieve zero strikes or lockouts.







2023 PERFORMANCE

In 2023, we advanced steadily on our goals for **Workforce and Supplier Development commitments:**

- Employed 118 employees and 117 contractors for a total workforce of 235 in 2023.
- Hired 17 new employees and experienced an 11% turnover rate in 2023.
- Three interns completed our 3 Ships Internship Program two in geology, one in marketing, and all from Nevada.
- Maintained zero strikes or lockouts in 2023.
- Generated significant value for our employees, suppliers, community organizations, and the local economies in which we operate.
- Developed and implemented a General Purchasing and Authorization Policy outlining procurement procedures.

| Economic Contribution | 2023 |
|---------------------------------------|-----------------|
| Taxes paid | \$3,084,727 |
| Amount spent on outside services | \$85,409,880 |
| Amount spent on wages and benefits | \$23,384,970 |
| Charitable donations and sponsorships | \$93,006 |
| Proportion of vendors from Nevada | 362 / 777 (46%) |









SHAPING A SUSTAINABLE FUTURE

i-80 Gold Launches Supply Chain Sustainability Initiative

In 2023, i-80 Gold proudly embarked on a groundbreaking journey with the launch of the Supply Chain Sustainability Initiative. This program aims to set the gold standard for sustainability through collaboration with suppliers, partners, and stakeholders, fostering a transformative ripple effect throughout the mining industry. We did this by establishing a working group with eight of our largest business partners and vendors, where topics and issues relating to sustainability within our industry are presented and discussed.

Two key meetings were held in 2023, focusing on:

- Energy, Water, and Environment: Discussions explored renewable energy options, energy efficiency programs, and advancements in renewable fuels and biodiesel.
- Workforce Development and Education: Industry leaders in education and recruitment joined the dialogue, addressing critical issues like workforce development, talent retention, and skills building for the future of mining.

The Supply Chain Sustainability Initiative represents a significant step towards a more sustainable future for the mining industry. We are committed to building upon this momentum, driving meaningful change through continued collaboration and implementation of innovative solutions.









GOVERNANCE

The i-80 Gold Board of Directors (the "Board") is responsible for the supervision of senior management, and the ongoing concerns and general affairs of the company. They do this either directly or through committees, which in 2023 consisted of the Audit Committee, the Compensation Committee, the Corporate Governance and Nominating Committee and the Health, Safety, Environment, and Sustainability Committee.





COMMITTEES OF THE BOARD

The Audit Committee is appointed by the Board to assist them in fulfilling obligations relating to the integrity and oversight of internal financial controls and accounting and financial reporting. They review management reports, public disclosures, quarterly and annual financial statements, and appoint and oversee an independent auditor. In addition, they review significant internal and external risks to which the company is exposed, and actions taken to address these risks, as well as provide oversight of the Whistleblower Policy.

The Compensation Committee is appointed by the Board to assist them in setting director and senior officer compensation and to develop and submit recommendations with respect to other employee benefits. They aim to offer competitive compensation to attract, retain and motivate qualified executives. In addition, they review the goals, performance, and remuneration of the CEO and senior executives on an annual basis.

The Corporate Governance and
Nominating Committee is appointed by
the Board to assist the company in fulfilling
our responsibilities under applicable laws
and requirements, to promote a culture
of integrity throughout the company, and
to assist the company in identifying and
recommending new nominees for election
to the Board. They annually assess the
effectiveness of the Board, its committees,
and directors, and provide orientation and
education for new and existing directors.

The Health, Safety, Environment and Sustainability (HSES) Committee is appointed by the Board to assist them in fulfilling their safety, health, and environmental obligations. They review and recommend changes to sustainability policies, standards, accountabilities and programs, and compliance with them and relevant legislation. In addition, they review our annual sustainability reporting.





DIRECTORS OF THE BOARD - 2023

The Board consists of individuals with skills and competencies in areas that are relevant to the business and affairs of the company.

Directors are elected at the annual shareholder meeting, meet at least quarterly, and most are independent.

| Name | Role | Independent | Tenure | Committees |
|--------------------|------------------------|-------------|-------------------|-------------------------------------|
| Ron Clayton | Non-Executive Chairman | Yes | April 7, 2021 | HSES |
| Ewan Downie | CEO & Director | No | November 10, 2020 | HSES |
| John Begeman | Director | Yes | April 7, 2021 | Audit Compensation Nominating |
| Eva Bellissimo | Director | Yes | April 7, 2021 | Nominating |
| Arthur Einav | Director | Yes | April 7, 2021 | Audit Nominating |
| John Seaman | Director | Yes | April 7, 2021 | Audit Compensation |
| Greg Smith | Director | Yes | April 7, 2021 | HSES Compensation |
| Christina McCarthy | Director | No | May 9, 2023 | HSES |
| | | | | |





RON CLAYTON

is a highly experienced mining executive with over 40 years in the business. He has successfully guided companies through the mine life cycle, including advanced-stage exploration, development, construction, and mining. Mr. Clayton is a former director of Gold Standard Ventures Corporation and 1911 Gold Corporation. He acted as the President, CEO and Director of Tahoe Resources Inc. until June of 2018, and President & CEO for 1911 Gold Corporation until March 2022. Prior to that, he was Senior Vice President, Operations, and the General Manager of several underground mines for Hecla Mining Company, and served as Vice President, Operations with Stillwater Mining Company.

JOHN BEGEMAN

is a Professional Mining Engineer with over 40 years of mining experience. Along with i-80 Gold, he is also a director for Allied Gold Corp and Pan American Silver. He recently sat on the board of directors of Yamana Gold Inc. He served on the board of Premier Gold Mines Limited in 2006 and became its Chairman in 2015. He has previously served as the President and Chief Executive Officer of Avion Gold Corporation from 2008 to 2012, as the President and Chief Executive Officer and director of Valencia Ventures Ltd. from 2008 to 2010, as the Chief Operating Officer of Zinifex Canada Inc. from 2006 to 2008 and as Vice President, Western Operations of Goldcorp from 2000 to 2006. Previous to his employment at Goldcorp, Mr. Begeman held various engineering and management positions with Morrison Knudsen Company in the contract mining operations group throughout the Western United States.



GOL

EVA BELLISSIMO

co-leads the Global Metals & Mining Group at McCarthy Tétrault LLP, a leading national law firm with offices in Canada, New York and London, and brings to i-80 Gold a wide breadth of legal, financing, cross-border M&A and corporate governance expertise. With more than 20 years of experience in the mining industry, Eva has been a trusted advisor to numerous companies in the sector, having led hundreds of transactions. Named one of the Top 25 Most Influential Lawyers in Canada and recognized by Chambers Canada for her resource sector expertise, Eva has developed a strong reputation as a strategic lawyer and advisor. Eva has sat on a number of public company boards and also lectures on Mining Finance at the Osgoode Certificate in Mining Law Program.



ARTHUR EINAV

is General Counsel and Senior Managing Director at Sprott Inc. Before joining Sprott, Mr. Einav was an associate at Davis Polk & Wardwell LLP and McCarthy Tétrault LLP. He holds a Bachelor of Laws degree and a Masters in Business Administration from Osgoode Hall Law School and the Schulich School of Business. Mr. Einav also holds a Bachelor of Science degree from the University of Toronto, is a member of the Law Society of Upper Canada and the New York State Bar, and holds the ICD.D designation from the Institute of Corporate Directors.



is a mining executive with over 25 years of experience in the industry, from exploration through development and production. Mr. Seaman was previously the Lead Director of Premier Gold Mines and served as the Chief Financial Officer of Premier Gold Mines, in addition to Wolfden Resources, Pediment Gold Corp and Tembo Gold. Over his career, Mr. Seaman has been a director of various small and mid tier companies. Mr. Seaman is an ICD.D member of the Institute of Corporate Directors.



GREG SMITH

was appointed CEO and a Director of Equinox Gold on September 1, 2022. Mr. Smith had been President of Equinox Gold since March 2017, when JDL Gold merged with Luna Gold, and helped to lead the team through four mergers and an asset acquisition to grow the company from a single-asset developer to a multi-asset producer. Prior to his role as CEO of JDL Gold, he held the roles of CEO and founder of Anthem United, President and CEO of Esperanza Resources prior to its sale to Alamos Gold, and CFO of Minefinders Corporation prior to its sale to Pan American Silver. Previously, Mr. Smith held management positions at Goldcorp and the mining division of KPMG LLP, and he also acted as a director of Premier Royalty before its sale to Sandstorm Gold. Currently, Mr. Smith is also chair of Sandbox Royalties. Greg is a Canadian Chartered Professional Accountant.





CHRISTINA MCCARTHY

is a geologist with over 15 years of experience in the resource capital markets. She is the former President & CEO of Paycore Minerals Inc. Ms. McCarthy served as Director of Corporate Development for McEwen Mining Inc. from December 2014 to December 2019. and was the Vice President of Corporate Development for New Oroperu Resources Inc. She spent the past 15 years in various roles including building an exempt market dealer focusing on resources, equity research at Euro Pacific and Institutional Sales at Haywood Securities. Prior to entering the resource capital markets, she worked in Scandinavia for a junior exploration company managing the exploration programs on multiple projects throughout Norway and Sweden. Christina was also influential in building and supporting one of the leading resource IPOs in 2020, New Found Gold Corp.





MANAGEMENT TEAM

The Management Team consists of individuals with skills and competencies in areas relevant to the company's business and affairs. Their goals, performance, and remuneration are reviewed annually by the Board's Compensation Committee.



| Name | Role | Experience | Gender |
|----------------|--|------------|--------|
| Ewan Downie | Chief Executive Officer & Director | 25 years | Male |
| Matthew Gili | President & Chief Operating Officer | 25 years | Male |
| Ryan Snow | Chief Financial Officer | 19 years | Male |
| Matthew Gollat | Executive Vice President, Business & Corporate Development | 16 years | Male |



EWAN DOWNIE

is an accomplished company builder and entrepreneur with more than 25 years' experience in the mining sector. Mr. Downie served as President and Chief Executive Officer of Premier Gold Mines from May 2006 to April 2021. Mr. Downie is also Non-Executive Chairman and a director of Wolfden Resources Corporation. In his extensive career Mr. Downie has participated in several gold and base metal discoveries and has received several awards to reflect this success, including the 2003 Prospectors and Developers Association of Canada, Bill Dennis Prospector of The Year Award, and several Exploration and Development acknowledgements from the Northwestern Ontario Prospectors Association (NWOPA). In 2023, Ewan received the Lifetime Achievement Award from NWOPA.





MATTHEW GILI

is a Professional Mining Engineer with experience spanning Chief Executive Officer, Chief Operating Officer, Chief Technical Officer, and General Manager roles. His deep technical experience includes his tenure as Executive General Manager - Cortez District, leading one of Barrick's top mining operations in Nevada following which Mr. Gili was promoted to Chief Technical Officer for Barrick Gold Corporation. Additional operational experience includes roles with Rio Tinto as the Managing Director of the Palabora Mining Company in South Africa, and Chief Operating Officer of Oyu Tolgoi in Mongolia. Most recently as the Chief Executive Officer of Nevada Copper Corporation, Mr. Gili leveraged his broad experience in leading a publicly listed mining corporation. Passionate about safety and environmental stewardship, Mr. Gili was previously Chairman of the Palabora Foundation, Chairman of the Mongolian Safety Association (MISA), and is currently on the Management Advisory Board of the University of Nevada, Reno – Mackay School of Earth Sciences and Engineering.

RYAN SNOW

is a mining finance professional with over 15 years of experience in financial management and reporting in both Canada and the United States (IFRS and US GAAP), internal controls, mergers and acquisitions, risk management and taxation. Prior to joining i-80 Gold, Mr. Snow served most recently as Vice President of Finance for Nevada Copper, where he helped to secure project financing and restructure debt during the construction and production ramp-up of the Pumpkin Hollow mine. Mr. Snow was the Vice President, Finance and Controller for Tahoe Resources during which time he oversaw the financial aspects of the Sarbanes-Oxley implementation, two business acquisitions, and progressed the Escobal mine in Guatemala and the Shahuindo Mine in Peru through construction to commercial production. He began his professional career at Hecla Mining Company and holds a B.B.A. in Accounting (with distinction) from Gonzaga University.



MATTHEW GOLLAT

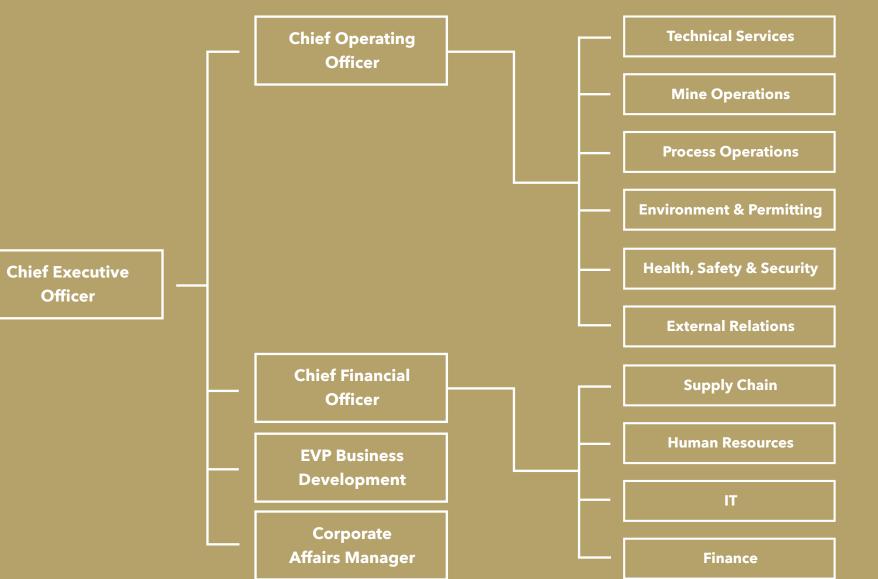
is an accomplished executive with more than 16 years of public company experience in many aspects of the mine development cycle. Mr. Gollat was previously the Vice President of Business Development at Premier Gold Mines where he participated in multiple corporate and strategic development projects including the sale of Premier, the spin out of i-80 Gold, and the earlier creation of Premier Royalty Corp. He previously served as an independent director for Nomad Royalty Company Ltd until they were acquired in 2022.



CORPORATE GOVERNANCE

OUR ORGANIZATION

We set ourselves up for success, establishing a fit-for-purpose team that can respond to the evolving opportunities that we face. Within the organization we have individuals from multiple disciplines dedicated to championing sustainability:







BUSINESS ETHICS

Our Approach

i-80 Gold is committed to a culture of honesty, integrity and accountability and strives to operate its business in accordance with the highest ethical standards and applicable laws, rules and regulations. Employees are expected to engage in and promote honest and ethical conduct and abide by the policies and procedures that govern business conduct. The responsibilities of each employee include helping to create and maintain a culture of high ethical standards and commitment to compliance, and, in the case of directors and officers, maintaining a work environment that encourages employees to raise concerns to the attention of management and promptly addressing employee compliance concerns.

CODE OF CONDUCT

The Code of Business Conduct and Ethics (the "Code") outlines the ethical principles that should guide all directors, officers and employees of the company in their performance of their duties, and covers conflicts of interest, use of corporate assets and services, disclosure and confidentiality of information, fair dealing, and compliance with laws and regulations, including human rights and diversity, health and safety, and environmental requirements. Employees who know of or suspect a violation of the Code or of any applicable laws, rules or regulations have an obligation to immediately report this information to the CFO or the Audit Committee. All reported violations will be promptly investigated and treated confidentially to the extent possible. Employees must certify they have read and comply with the Code.

WHISTLEBLOWER POLICY

The Whistleblower Policy handles 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. Any director, officer or employee or other person can report their concern to an individual's immediate supervisor or to the Chair of the Audit Committee. The Chair will investigate and promptly report to the Audit Committee and the Board any complaint that may have material consequences for the company. Each quarter, the Chair will report to the Audit Committee and to the external independent auditor the number, nature and outcome of complaints received and investigated. No one who, in good faith, reports, or files a complaint shall suffer retaliation.

OUR COMMITMENTS

i-80

As part of our approach to Business Ethics, we are committed to:

- Initiate compliance with the Sarbanes-Oxley Act (SOX), with provisions for corporate governance, risk management, auditing, and financial reporting, including provisions to deter corporate accounting fraud and corruption.
- Achieve zero incidents of bribery or corruption.
- Provide annual updates to internal and external stakeholders on the Company's approach, performance and training on business ethics and compliance.
- Develop policies on Health and Safety, Social Performance, and Environmental Performance.



ZERO
REPORTED INCIDENTS
OF BRIBERY
IN 2023

100%
OF EMPLOYEES CERTIFY
COMPLIANCE WITH THE
CODE OF CONDUCT



2023 PERFORMANCE

In 2023 we made steady progress against our Business Ethics commitments. We:

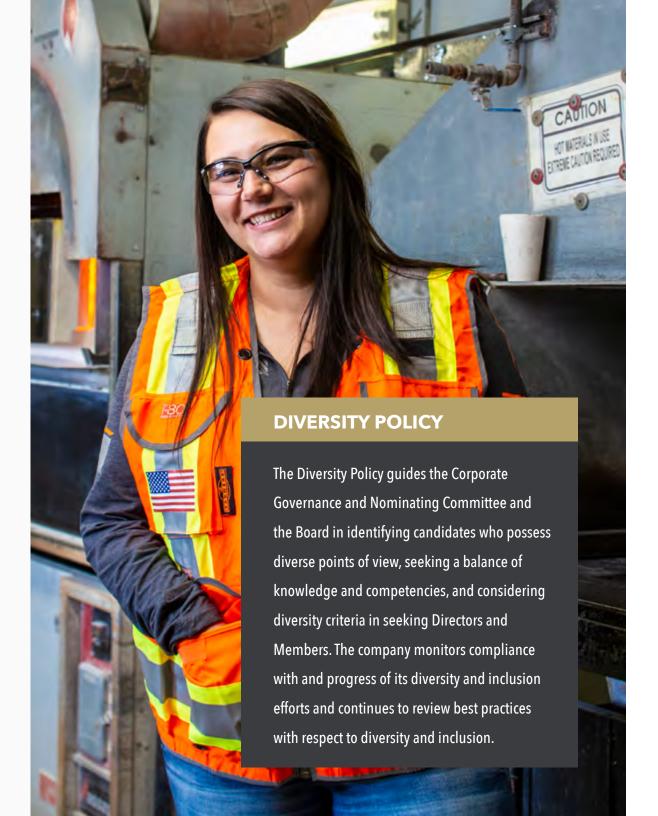
- Assessed our operations to be at a low risk of corruption, given the jurisdiction that we operate in.
- Provided all employees with information and annual training in anti-bribery and corruption.
- Ensured 100% of employees certify that they have read and comply with our Code of Conduct.
- Maintained zero reported incidents of bribery or corruption in 2023.
- Maintained zero whistleblowing reports in 2023.



DIVERSITY, EQUITY, AND INCLUSION

Our Approach

Our Diversity Policy sets out the basic framework within which i-80 Gold considers the principle of diversity when recruiting, developing, and appointing our team and our Board, with the goal of having talented, knowledgeable persons with diverse experiences, backgrounds, and perspectives guiding the company. We consider the full spectrum of diversity, including but not limited to gender, ethnicity, age, race, religion, disability, cultural and socio-economic background, and sexual orientation. The company supports diversity and recognizes that diversity enriches discussions and enhances decision-making. Awareness and promotion of diversity fosters an inclusive work environment where individuals are treated fairly and with respect and are given an equal opportunity to develop and advance.



i-80

OUR COMMITMENTS

As part of our approach to Diversity, Equity and Inclusion ("DEI"), we are committed to:

- Reach 30% representation of women on the Board of Directors.
- Identify opportunities to diversify employee and supplier demographics.



ZERO REPORTED INCIDENTS **OF HARASSMENT** IN 2023

2023 PERFORMANCE

In 2023 we made steady progress against our DEI commitments. We:

- Appointed an additional female Director, reaching 25% representation of women on the Board.
- Achieved 33% of workforce identifying as women (compared to a global industry average of 16%).
- Maintained zero reported incidents of discrimination or harassment in 2023.
- Supported Women in Mining (WIM) USA through a Corporate Membership.

25% REPRESENTATION OF **WOMEN ON** THE BOARD





Championing Women's Success in the Mining Industry

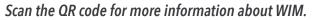
"i-80 Gold is a proud corporate member of (WIM) USA and we firmly believe in the organization's mission to foster a more inclusive and diverse mining industry. We recognize the valuable contributions of women across all facets of the mining sector and wholeheartedly support WIM's efforts to empower and advance women in this critical field."

- Matt Gili

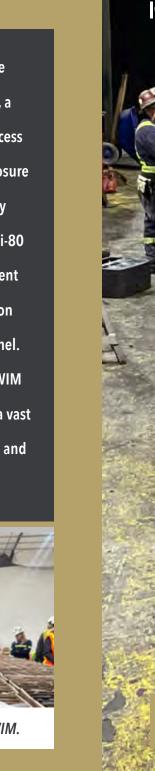
President & Chief Operating Officer, i-80 Gold

i-80 Gold is proud to be a Ruby Corporate Member of Women in Mining (WIM) USA, a program offering extensive benefits and access to professional development resources, exposure to industry topics, and increased visibility through events for all female employees at i-80 Gold. It also signifies i-80 Gold's commitment to developing its staff through participation by managers, mentors, and C-suite personnel. Additionally, i-80 Gold gains access to the WIM online platform, educational materials, and a vast network of professionals across the national and international WIM community.











i-80 Gold Corp. Annual Sustainability Report



SASB INDEX

Metals and Mining Standard

| Topic | Metric | Unit | SASB Code | Location in Report and Additional Information |
|--------------------------------|--|--|---------------|---|
| Greenhouse Gas Emissions | Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations | Metric tonnes (t) CO ² e, Percentage (%) | EM-MM-110a.1 | Energy and Emissions |
| Air Quality | Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs) | Metric tonnes (t) | EM-MM-120a.1 | Environmental Performance |
| Energy Management | (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable | Gigajoules (GJ), Percentage (%) | EM-MM-130a.1 | Energy and Emissions |
| Water Management | (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress | Thousand cubic meters (m³), Percentage (%) | EM-MM-140a.1 | Water Stewardship |
| | Number of incidents of non-compliance associated with water quality permits, standards and regulations | Number | EM-MM-140a.2 | Water Stewardship |
| Waste & Hazardous Materials | Total weight of non-mineral waste generated | Metric tonnes (t) | EM-MM-150a.4 | Environmental Performance |
| Management | Total weight of tailings produced | Metric tonnes (t) | EM-MM-150a.5 | Environmental Performance |
| | Total weight of waste rock generated | Metric tonnes (t) | EM-MM-150a.6 | Environmental Performance |
| | Total weight of hazardous waste generated | Metric tonnes (t) | EM-MM-150a.7 | Environmental Performance |
| | Total weight of hazardous waste recycled | Metric tonnes (t) | EM-MM-150a.8 | Environmental Performance |
| | Number of significant incidents associated with hazardous materials and waste management | Number | EM-MM-150a.9 | Environmental Performance |
| | Description of waste and hazardous materials management policies and procedures for active and inactive operations | N/A | EM-MM-150a.10 | Environmental Performance |



| Biodiversity Impacts | Description of environmental management policies and practices for active sites | N/A | EM-MM-160a.1 | We are currently in the process of developing an Environmental Policy based on our current Environmental Commitment. This policy is expected to be published in 2024. |
|---|--|----------------|--------------|---|
| | Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation | Percentage (%) | EM-MM-160a.2 | Our operations currently do not have any acid rock drainage. As we continue to advance, our future operations may produce acid rock drainage and may require mitigation, treatment, or remediation. |
| | Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat | Percentage (%) | EM-MM-160a.3 | i-80 Gold does not operate any proved or probable reserves in or near sites with protected conservation status or endangered species habitat. |
| Security, Human Rights & Rights of Indigenous Peoples | Percentage of (1) proved and (2) probable reserves in or near areas of conflict | Percentage (%) | EM-MM-210a.1 | i-80 Gold does not operate any proved or probable reserves in or near areas of conflict. |
| | Percentage of (1) proved and (2) probable reserves in or near indigenous land | Percentage (%) | EM-MM-210a.2 | i-80 Gold does not operate any proved or probable reserves in or near Indigenous land. |
| | Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict | N/A | EM-MM-210a.3 | Our Code of Business Conduct and Ethics establishes our standards for ethical principles including human rights. For additional information, please see the Business Ethics section. |
| Community Relations | Discussion of process to manage risks and opportunities associated with community rights and interests | N/A | EM-MM-210b.1 | Local Community Engagement |
| Business Ethics | 1) Number and (2) duration of non-technical delays | Number, Days | EM-MM-210b.2 | Local Community Engagement |





SASB

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i-80 Gold Corp. Annual Sustainability Report

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|---|----|----------|---|
| 2 | Į, | <u> </u> | 3 |

| Labour Practices | Percentage of active workforce employed under collective agreements | Percentage (%) | EM-MM-310a.1 | Workforce and Supplier Development |
|--|---|----------------------------|--------------|---------------------------------------|
| | (1) Number and (2) duration of strikes and lockouts | Number, Days | EM-MM-310a.2 | Workforce and Supplier Development |
| Workforce Health & Safety | (1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees | Rate | EM-MM-320a.1 | Health and Safety |
| Business Ethics & Transparency | Description of the management system for prevention of corruption and bribery throughout the value chain | N/A | EM-MM-510a.1 | Business Ethics |
| | Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index | Metric tonnes (t) saleable | EM-MM-510a.2 | Business Ethics |
| Tailings Storage Facilities Management | Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP | Various | EM-MM-540a.1 | Environmental Performance |
| | Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities | N/A | EM-MM-540a.2 | Environmental Performance |
| | Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities | N/A | EM-MM-540a.3 | Environmental Performance |
| Activity Metrics | Production of (1) metal ores and (2) finished metal products | Metric tonnes (t) saleable | EM-MM-000.A | About Us |
| | Total number of employees, percentage contractors | Number, Percentage (%) | EM-MM-000.B | Workforce and Supplier Development |



GRI INDEX

Statement of use:

i-80 Gold Corp. has reported with reference to the GRI Universal Standards for the period from January 1 – December 31, 2023.

GRI 1 Used: GRI 1: Foundation 2021

| GRI Topic | GRI Disclosure | Response, Link, or Additional Information |
|---------------------------------|--|---|
| General Disclosures | | |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details About Us | |
| | 2-2 Entities included in the organization's sustainability reporting | About This Report |
| | 2-3 Reporting period, frequency, and contact point | About This Report |
| | 2-4 Restatements of information | About This Report |
| | 2-5 External Assurance | About This Report |
| | 2-6 Activities, value chain, and other business relationships | About Us |
| | 2-7 Employees | Workforce and Supplier Development |
| | 2-8 Workers who are not employees | Workforce and Supplier Development |
| | 2-9 Governance structure and composition | Governance |
| | 2-10 Nomination and selection of the highest governance body | Governance |
| | 2-11 Chair of the highest governance body | Governance |





Water Stewardship

Energy and Emissions

Business Ethics

Business Ethics

Workforce and Supplier Development

Workforce and Supplier Development

Workforce and Supplier Development

Water Stewardship

Water Stewardship

Water Stewardship

i-80

| | 2-12 Role of the highest governance body in overseeing the management of impacts | Governance |
|--|--|---|
| | 2-13 Delegation of Responsibility for managing impacts | Governance |
| | 2-14 Role of the highest governance body in sustainability reporting | Governance |
| | 2-15 Conflicts of interest | Governance |
| | 2-16 Communication of critical concerns | Business Ethics |
| | 2-20 Process to determine remuneration | Governance |
| | 2-22 Statement on sustainable development strategy | Welcome from our President |
| | 2-23 Policy Commitments | Business Ethics |
| | | Workforce and Supplier Development |
| | 2-24 Embedding policy commitments | i-80 Gold is in the process of developing a Supplier Code of Conduct. For more information, please see the Workforce and Supplier Development section. |
| | 2-25 Processes to remediate negative impacts | Local Community Engagement |
| | 2-26 Mechanisms for seeking advice and raising concerns | Local Community Engagement |
| | 2-27 Compliance with laws and regulations | Environmental Responsibility |
| | 2-28 Membership associations | About Us |
| | 2-29 Approach to stakeholder engagement | Local Community Engagement |
| | 2-30 Collective bargaining agreements | Workforce and Supplier Development |





i-80 Gold Corp. Annual Sustainability Report



| Emissions | | |
|--|--|------------------------------------|
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Energy and Emissions |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Environmental Performance |
| Waste | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste related impacts | Environmental Performance |
| | 306-2 Management of significant waste-related impacts | Environmental Performance |
| | 306-3 Waste generated | Environmental Performance |
| | 306-4 Waste diverted from disposal | Environmental Performance |
| | 306-5 Waste directed to disposal | Environmental Performance |
| Employment | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | Workforce and Supplier Development |
| | 401-2 Benefits provided to full time employees that are not provided to temporary or part-time employees | Workforce and Supplier Development |
| Occupational Health and Safety | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Health and Safety |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Health and Safety |
| | 403-5 Worker training on occupational health and safety | Health and Safety |
| | 403-9 Work-related injuries | Health and Safety |



| Training and Education | | | |
|---|--|------------------------------------|--|
| GRI 404: Training and Education 2016 | 404-2 Programs for upgrading employee skills and transition assistance programs | Workforce and Supplier Development | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | Workforce and Supplier Development | |
| Diversity and Equal Opportunity | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | Diversity, Equity, and Inclusion | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | Diversity, Equity, and Inclusion | |
| Freedom of Association and Collective Bargaining Agreements | | | |
| GRI 407: Freedom of Association and Collective Bargaining Agreements 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Workforce and Supplier Development | |
| Local Communities | | | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | Local Community Engagement | |











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