

## WHISTLE BLOWER POLICY

### 1. Purpose of the Policy

The Audit Committee (the “Committee”) of the Board of Directors of Integra Resources Corp. (“Integra” or the “Company”) is responsible under Canadian and United States securities laws for the integrity of the financial reporting of the Company and for the system of internal controls, the audit process and monitoring compliance with the financial reporting laws applicable to the Company and to all other corporations, trusts, partnerships or other entities which may be established by the Company (the “Other Entities”). The integrity of the financial information of the Company is of paramount importance to the Committee and to the Board of Directors.

Applicable laws and regulations, including Multilateral Instrument 52-110 “Audit Committee”, have outlined certain aspects of Audit Committee responsibility and the Committee understands the importance of these responsibilities and intends to be in compliance with such responsibilities. One such responsibility relates to the implementation of procedures for addressing complaints regarding questionable accounting or auditing matters.

This document outlines the procedure which the Committee has established for the confidential, anonymous submission by employees of the Company and the Other Entities of any concerns which applicable individuals may have regarding questionable accounting or auditing matters or violations of the Company’s Code of Business Conduct and Ethics.

Applicable individuals are encouraged to submit all good faith concerns and complaints in respect of the accuracy and integrity of the Company’s accounting, auditing, financial reporting, and ethics, without fear of retaliation of any kind. If an applicable individual has any concerns about accounting, audit, internal controls, financial reporting, or ethical matters which they consider to be questionable, incorrect, misleading, or fraudulent, the applicable individual is urged to come forward with any such information, complaints, or concerns, without regard to the position of the person or persons responsible for the subject matter of the relevant complaint or concern. The applicable individual may report the matter to the appropriate supervisor or, alternatively, to the Chair of the Audit Committee.

### 2. Procedure for Reporting Concerns

Individuals who have become aware of violations can either report it by email, in writing, through the hotline or online as follows:

By email: Anna Ladd-Kruger, Chair of the Audit Committee  
Email: [AnnaLK@integresources.com](mailto:AnnaLK@integresources.com)

In writing: In a sealed envelope labeled “To be opened by the Audit Committee only” to:  
Integra Resources Corp.  
Attn: Chair of the Audit Committee  
Suite 1050 – 400 Burrard Street  
Vancouver, BC V6C 3A6



By hotline : Canada and US : 1-877-266-2579

Online : [whistleblower.odysseytrust.com](http://whistleblower.odysseytrust.com)

Login ID : integra

Password : I12\$resources

The applicable individual should describe his or her concern including sufficient information to allow the Committee to understand and review the concern. If the applicable individual wishes to remain anonymous, the communication should clearly indicate this wish for anonymity.

If the applicable individual wishes to discuss any matter with the Committee, this request should be indicated in the submission. In order to facilitate such a discussion, the applicable individual may include a telephone number or an email address at which they can be contacted. Any such envelopes received by the Company or Other Entities will be forwarded promptly and unopened to the Chair of the Audit Committee.

### **3. Handling of Concerns**

Promptly following the receipt of any complaints submitted to it, the Committee will investigate each complaint and take appropriate corrective actions.

### **4. Investigations**

The Committee has the authority to:

- conduct any investigation which it considers appropriate, and has direct access to the external auditor of the Company, as well as officers and employees of the Company and Other Entities, as applicable; and
- retain, at the Company's expense, special legal, accounting or such other advisors, consultants, or experts it deems necessary in the performance of its duties.

In conducting any investigation, the Committee shall use reasonable efforts to protect the anonymity of the applicable individual.

Matters involving possible violation of laws or regulations may also be brought to a relevant governmental regulatory authority.

### **5. Records**

The Committee will retain as part of its records, any complaints or concerns for a period of no less than seven years. The Committee will keep a written record of all such reports or inquiries and make quarterly reports on any ongoing investigation which will include steps taken to satisfactorily address each complaint.

### **6. Employee Protection**

All employees are assured that no retaliation of any kind is permitted against the applicable individual for complaints or concerns made in good faith. No employee will be adversely affected because the employee



refuses to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of federal or provincial law.

Additionally, nothing contained in this Policy will limit the ability of any director, officer, employee or consultant of the Company to file a charge or complaint with a governmental agency in Canada or the United States and communicate with any such agency or otherwise participate in any investigation or proceeding that may be conducted by any such agency, including by providing documents or other information in connection therewith, without notice to the Company.

### **QUESTIONS ABOUT THIS POLICY**

For a current statement of Corporate Governance Practices, please refer to the most current Integra Management Information Circular available on SEDAR+ at [www.sedarplus.ca](http://www.sedarplus.ca). Questions regarding this Policy may be directed to the Chief Financial Officer or the Chair of the Audit Committee.

**Andree St-Germain**

Chief Financial Officer

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**Anna Ladd-Kruger**

Chair of the Audit Committee

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REVISED AND APPROVED by the Board of Directors of **INTEGRA RESOURCES CORP.** on December 13, 2024.



## COMPLIANCE CERTIFICATE

I have read and understand the Integra Whistle Blower Policy (the "Policy").

Date: \_\_\_\_\_

By: \_\_\_\_\_

Name:

Job Title:

