AUDIT COMMITTEE CHARTER

1. Mandate

The primary function of the audit committee (the "Committee") is to assist the Board of Directors (the "Board") of Integra Resources Corp. (the "Company") in fulfilling its financial oversight responsibilities with respect to the Company's financial reports and other financial information, the Company's systems of internal financial controls, and the Company's auditing, accounting and financial reporting processes. Consistent with this function, the Committee will encourage continuous improvement of, and should foster adherence to, the Company's policies, procedures, and practices at all levels.

While the Committee has the responsibilities and duties set forth in this Charter, management is responsible for the preparation, presentation and integrity of the Company's financial statements and other financial information and for establishing and maintaining the internal financial controls and financial reporting processes.

2. Composition and Operation

a) *Number, Appointment and Removal*

The Committee shall be comprised of three or more directors as determined by the Board. The Committee members shall be appointed by the Board annually after each shareholder meeting and the Board may at any time remove or replace any member of the Committee and may fill any vacancy with another Board member, as required.

b) *Independence and Qualifications*

All members of the Committee shall be "independent" as required by the applicable rules of the Company's regulators, including pursuant to National Instrument 52-110 - *Audit Committees,* as amended from time to time ("NI 52-110"), Rule 10A-3 of the United States Securities Exchange Act of 1934, as amended, and Sections 803A and 803B(2) of the NYSE American LLC Company Guide), the rules of any other stock exchange on which the Company's shares are listed and any other applicable laws and regulations as the same may be amended from time to time. No member of the Committee is permitted to have participated in the preparation of the financial statements of the Company or any current subsidiary at any time during the past three years.

All members of the Committee shall be, in the determination of the Board, "financially literate", as that term is defined by NI 52-110 and pursuant to stock exchange requirements for audit committee purposes. Each member of the Committee shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements. At least one member of the Committee must be "financially sophisticated," as that term is defined in Section 803B of the

NYSE American LLC Company Guide, and must be an "audit committee financial expert" as defined in Item 407(d)(5)(ii) and (iii) of Regulation S-K.

No Committee member shall have a material business relationship with the Company.

No Committee member shall simultaneously serve on the audit committee of more than four other public companies with active business operations or significant assets.

c) *Chair*

The Board shall appoint a chair (the "Chair") from among the Committee members. If the Chair is not present at any meeting of the Committee, one of the other Committee members present at the meeting shall be chosen by the Committee to preside as the chair at the meeting.

d) *Meetings*

The Committee shall meet at least quarterly, or more frequently as circumstances dictate or as may be required by applicable legal or stock exchange requirements; provided that meetings of the Committee shall be convened whenever requested by the external auditor in accordance with the *Business Corporations Act* (British Columbia). As part of its role to foster open communication, the Committee will meet at least annually with the Chief Financial Officer and the external auditor in separate sessions.

A majority of members shall constitute a quorum for meetings of the Committee, present in person, by telephone or by any other communication medium that permits all persons participating in the meeting to speak and hear one another.

The Committee shall fix its own procedures for meetings, keep records of its proceedings, and report to the Board routinely. Members shall be provided with a minimum of 48 hours' notice of meetings. The notice period may be waived by a quorum of the Committee. The Committee shall hold in-camera sessions at each meeting, during which the members of the Committee shall meet in the absence of management.

The Committee may invite such directors, senior executive officers and other employees of the Company and such other advisors and persons as is considered appropriate to attend any meeting of the Committee.

e) *Manner of Acting*

The Committee may act by unanimous written consent of its members. A resolution approved in writing by the members of the Committee shall be valid and effective as if it had been passed at a duly called meeting. No business may be transacted by the Committee except at a meeting of its members at which a quorum of the Committee is present, or by a unanimous written consent.

3. Responsibilities and Duties

3.1 Financial Information and Reporting

To fulfill its responsibilities and duties, the Committee shall:

a) review and recommend to the Board for approval the audited annual financial statements, with the report of the external auditor, and corresponding management's discussion and analysis prior to public dissemination and filing with securities regulatory authorities;

b) review and approve, or recommend to the Board for approval, the quarterly financial statements of the Company and corresponding management's discussion and analysis prior to public dissemination and filing with securities regulatory authorities;

c) review any other financial disclosure documents that contain material financial information about the Company requiring approval by the Board prior to public dissemination and/or filing with any governmental and/or regulatory authority, including, but not limited to press releases, annual reports, annual information forms, and prospectuses or registration statements;

d) establish adequate procedures for the review of the Company's public disclosure of financial information extracted or derived from the Company's financial statements, and periodically assess the adequacy of these procedures; and

e) review the Company's disclosure in the management information circular, including disclosure related to the Committee's composition and responsibilities and how they are discharged as well as auditor and related fees.

3.2. External Auditor

"External auditor" as used here shall mean any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company. Each such external auditor shall report directly to the Committee. With respect to the external auditor, the Committee shall:

a) recommend to the Board for approval by shareholders the appointment, retention and replacement of the external auditor nominated;

b) review annually the performance of the external auditor who shall be ultimately accountable to the Board and the Committee as representatives of the shareholders of the Company;

c) make recommendations to the Board with respect to the compensation of the external auditor, assess whether fees and any other compensation to be paid to the external auditor for audit or non-audit services are appropriate to enable an audit to be conducted and to maintain the independence of the external auditor;

d) obtain annually, a formal written statement of external auditor setting forth all relationships between the external auditor and the Company, consistent with The Public Company Accounting Oversight Board Rule 3526;

e) review and discuss with the external auditor any disclosed relationships or services that may impact the objectivity and independence of the external auditor;

f) provide notice of the time and place of a Committee meeting to the external auditor in the same manner notice is provided to Committee members. If so requested, the Committee shall provide the external auditor with all meeting materials in advance of the meeting;

g) take, or recommend that the full Board take, appropriate action to oversee the independence of the external auditor;

h) oversee the work of the external auditor, including the resolution of disagreements between management and the external auditor regarding financial reporting;

i) at each year-end audit meeting, consult with the external auditor, without the presence of management, about the quality of the Company's accounting principles, internal controls and the completeness and accuracy of the Company's financial statements;

j) review and approve the Company's hiring policies regarding partners, employees and former partners and employees of the present and former external auditor of the Company;

k) review with management and the external auditor the audit plan for the year-end financial statements;

l) review with management and the external auditor any correspondence with securities regulators or other regulatory or government agencies which raise material issues regarding the Company's financial reporting or accounting policies; and

m) review and pre-approve all audit and audit-related services and the fees and other compensation related thereto, and any non-audit services, provided by the Company's external auditor. The pre-approval requirement is waived with respect to the provision of non-audit services if:

   - the aggregate amount of all such non-audit services provided to the Company constitutes not more than five percent of the total amount of fees paid by the Company to its external auditor during the fiscal year in which the non-audit services are provided;
   - such services were not recognized by the Company at the time of the engagement to be non-audit services; and
   - such services are promptly brought to the attention of the Committee by the Company and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Committee.

   The Chief Financial Officer of the Company shall maintain a record of non-audit services approved by the Committee for each financial year and shall provide a report to the Committee no less frequently than on a quarterly basis.

3.3. Financial Reporting Processes

To fulfill its responsibilities and duties, the Committee shall:

a) in consultation with the external auditor, review with management the integrity of the Company's financial reporting process, both internal and external;

b) consider the external auditor's judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting;

c) consider and approve, if appropriate, changes to the Company's auditing and accounting principles and practices as suggested by the external auditor and management;

d) review and oversee an effective system of internal controls and procedures for the Company relating to the financial reporting process and disclosure of the financial results;

e) periodically assess whether the size, complexity and risk profile of the Company warrant the establishment of a formal internal audit function;

f) review significant judgments made by management in the preparation of the financial statements and the view of the external auditor as to appropriateness of such judgments;

g) following completion of the annual audit, review separately with management and the external auditor any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information;

h) review any significant disagreement among management and the external auditor in connection with the preparation of the financial statements. Where there are significant unsettled issues, the Committee shall ensure that there is an agreed course of action for the resolution of such matters;

i) review with the external auditor and management the extent to which changes and improvements in financial or accounting practices have been implemented;

j) review certification process; and

k) review any related-party transactions.

3.4. Ethical and Legal Compliance

To fulfill its responsibilities and duties, the Committee shall:

a) review the integrity of the Chief Executive Officer (the "CEO") and other senior management and ensure that the CEO and other senior management strive to create a culture of integrity throughout the Company;

b) review the adequacy, appropriateness and effectiveness of the Company's policies and business practices which impact the financial integrity of the Company, including those relating to insurance, accounting, information services and systems, financial controls and management reporting; and

c) review the Code of Business Conduct and Ethics (the "Code") and Communications and Corporate Disclosure Policy annually and recommend to the Board any necessary amendments.

3.5. Risk Management and Evaluation

To fulfill its responsibilities and duties, the Committee shall:

a) ensure systems are in place to identify principal risks of the Company's businesses and ensure appropriate procedures are in place to manage those risks and to address and comply with applicable regulatory, corporate, securities and other legal requirements. Specifically, the Committee shall ensure that procedures are in place to comply with the law, the Company's Notice of Articles and Articles, the Code, all exemption orders issued in respect of the Company by applicable securities regulatory authorities, and all other significant Company policies and procedures;

b) in conjunction with any other committees designated by the Board from time to time, review major financial, audit and accounting related risks and the policies, guidelines and mechanisms that management has put in place to govern the process of monitoring, controlling and reporting such risks;

c) review any material breaches and ensure that proposed action is adequate and that measures are put in place to prevent future breaches;

d) at least annually, oversee and advise the Board on the Company's principal risks, risk strategy, and effectiveness of the Company's systems and procedures to mitigate these principal risks; and

e) as deemed necessary, recommend to the Board actions or improvements needed to improve the Company's risk management systems and procedures.

3.6. Anti-Bribery and Anti-Corruption

To fulfill its responsibilities and duties, the Committee shall:

a) provide oversight with respect to compliance with the *Extractive Sector Transparency Measures Act* (Canada) (the "ESTMA") and similar applicable legislation and shall ensure compliance with such legislation. This shall include confirming that management has established and maintains appropriate record-keeping procedures with respect to payments made to all levels of government in Canada and abroad as prescribed by the ESTMA and similar applicable legislation, including the timely filing of requisite annual reports and ensuring the public accessibility of such reports;

b) review the principal anti-bribery and anti-corruption risks in the Company's business activities and provide oversight of appropriate systems to manage such risk as applicable to the Company;

c) review and monitor anti-bribery and anti-corruption policies and activities of the Company on behalf of the Board to ensure compliance with applicable laws, legislation, and policies as they relate to anti-bribery and anti-corruption issues;

d) in the event of the occurrence of a corruption or bribery incident, receive and review, without delay, a report from management detailing the nature of the incident. Such report is to be made to the Committee in its entirety, and the Committee will immediately inform the Board at large, which will review the incident and to determine the Company's disclosure obligations, if any, and

e) review the Anti-Bribery and Anti-Corruption Policy annually, and recommend to the Board any necessary amendments.

3.7. Whistleblower Policy

To fulfill its responsibilities and duties, the Committee shall:

a) establish a procedure for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters;

b) establish a procedure for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters;

c) carry out a review designed to ensure that effective "whistleblowing" procedures exist to permit stakeholders to express any concerns regarding accounting, internal controls, auditing matters or financial matters to an appropriately independent individual;

d) review actions taken by management to ensure compliance with the Whistleblower Policy in its response to any violations;

e) review all reports received pursuant to the Whistleblower Policy, ensure each complaint is investigated and take appropriate action within the guidelines set forth in the Whistleblower Policy; and

f) review the Whistle Blower Policy annually and recommend to the Board any necessary amendments.

The Chair of the Audit Committee is authorized to take interim actions between meetings to address time-sensitive whistleblower matters, including engaging external advisors or initiating preliminary reviews, provided that such actions are reported to and, where appropriate, ratified by the Committee at its next meeting.

4. Authority

The Committee:

a) has the authority to communicate directly with officers and employees of the Company, its auditor, and its legal counsel, and to access any information of the Company that it considers necessary or advisable in order to perform its duties and responsibilities. This extends to requiring the external auditor to report directly to the Committee;

b) has the authority to engage, at the Company's expense, independent counsel and other advisors as it deems necessary to carry out its duties and the Committee will set the compensation for such advisors;

c) shall be provided appropriate funding from the Company, as determined by the Committee, for payment of compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit review or attest services for the Company, to any advisors employed by the

Committee, and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties; and

d) shall have such other powers and duties as delegated to it by the Board.

5. No Rights Created

This Charter is a statement of broad policies and is intended as a component of the flexible governance framework within which the committees of the Board assist the Board in directing the affairs of the Company. While it should be interpreted in the context of all applicable laws, regulations and stock exchange requirements, as well as in the context of the Company's Articles, it is not intended to establish any legally binding obligations.

6. Accountability

The Chair has the responsibility to report to the Board, as requested, on accounting and financial matters relative to the Company. The Committee shall report its discussions to the Board by maintaining minutes of its meetings which shall be available for review by the Board at any time.

The Committee shall review this Charter at least annually and recommend any proposed changes to the Board for approval. The Committee shall conduct an annual evaluation of the performance of its duties under this Charter and shall present the results of the evaluation to the Board. The Committee shall conduct this evaluation in such manner as it deems appropriate.

REVISED AND APPROVED by the Board of Directors of **INTEGRA RESOURCES CORP.** on July 7, 2026.