



## WHISTLEBLOWER POLICY AND PROCEDURES

### I. INTRODUCTION

Avino Silver & Gold Mines Ltd. ("**Avino**") and its subsidiaries (together with Avino, the "**Company**") are committed to maintaining the highest standards of business conduct and ethics (see the Company's Code of Ethics and Business Conduct (the "**Code**") for further information), as well as full compliance with all applicable government laws, rules and regulations, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to fraud against shareholders.

The Audit Committee (the "**Audit Committee**") of the Company complies with the requirements of National Instrument 52-110 - *Audit Committees*, as amended. Our Audit Committee has written terms of reference which set out our Audit Committee Charter (the "**Charter**"). Pursuant to the Charter, our Audit Committee has established procedures (the "**Procedures**") for:

- the receipt, retention and treatment of complaints ("**Complaints**") received by our Audit Committee regarding questionable accounting, internal accounting controls, or auditing matters, as well as serious violations of the Company's policies, fraud and serious misconduct ("**Accounting and Ethical Concerns**");
- the confidential and/or anonymous submission of Complaints by (a) directors, officers, employees and consultants of the Company (each, a "**Representative**"), or (b) any contractor, subcontractor or other agent of the Company of the Company (each, a "**Non-Representative**");
- to facilitate disclosure relating to Complaints and Accounting and Ethical Concerns generally; and
- to encourage proper individual conduct and to alert our Audit Committee to potential problems before they have serious consequences.

Accordingly, our Audit Committee has established the following Procedures for the receipt, retention and treatment of Complaints, and for the confidential and/or anonymous reporting process to facilitate the submission of such Complaints.

The Board of Directors of the Company has approved and established these Procedures. Like the Code, this Whistleblower Policy and Procedures (the "**Policy**") is designed to encourage ethical behavior by all of the Company's Representatives when conducting business for or on behalf of the Company, and provides details and the Procedures for submitting a Complaint regarding Accounting and Ethical Concerns to the Chair of the Audit Committee (the "**Chair**"), who shall inform the Audit Committee of all Complaints, and the Audit Committee will evaluate and take necessary action as deemed necessary.

For the purposes of this Policy, Accounting and Ethical Concerns are intended to be broad and comprehensive and to include any matter, which in the view of the complainant, is illegal, unethical, contrary to the policies of the Company or in some other manner not right or proper. Examples include, but are not limited to:

- violation of any applicable law, rule or regulation that relates to corporate reporting and disclosure;
- violation of any corporate policies, including health, safety, environmental, operational or ethical;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company or any of its subsidiaries;
- fraud or deliberate error in the recording and maintaining of financial records of the Company or any of its subsidiaries;
- deficiencies in or noncompliance with the Company or any of its subsidiaries' internal policies and controls;
- misrepresentation or a false statement by or to a Representative respecting a matter contained in the financial records, reports or audit reports;
- deviation from full and fair reporting of the Company's consolidated financial condition;
- an unlawful act, whether civil or criminal;
- unprofessional conduct or conduct that is below recognized, established standards of practice;
- dangerous practices likely to cause harm/damage to any person/property;
- failure to rectify or take reasonable steps to report a matter likely to give rise to a significant and avoidable cost or loss to the Company;
- abuse of power or authority; and
- unfair discrimination in the course of employment or provision of services.

The process outlined in this Policy is intended to supplement other processes established by the Company to report concerns outlined in the Code, by providing a confidential and/or anonymous reporting process for Representatives to make Complaints in the event that they are not comfortable making their Complaint to their director supervisors or senior management.

## **II. COMMUNICATION OF THE POLICY**

To ensure that all Representatives and Non-Representatives of the Company are aware of the Policy, a copy of the Policy will be distributed to them for their review in the appropriate language (English or Spanish, as the case may be). All Representatives and Non-Representatives will be informed whenever significant changes are made to the Policy. New Representatives and Non-Representatives will be provided with a copy of this Policy and will be educated about its importance.

### **III. PROCEDURES FOR COMPLAINTS**

#### **1. *General***

A Representative or Non-Representative with any **Accounting and Ethical Concerns** is encouraged to and should promptly report the Complaint in writing to the Chair, Chief Financial Officer or legal counsel. The Chair, Chief Financial Officer and legal counsel will maintain the confidentiality and anonymity of any Representative or Non-Representative making a Complaint to the fullest extent reasonably practicable within the legitimate needs of law and any ensuing evaluation or investigation.

Complaints reported to the Chair, Chief Financial Officer or legal counsel of the Company will be communicated to the Audit Committee.

#### **2. *Reporting Alleged Violations or Complaints***

Complaints may be submitted telephonically, in person or by e-mail to the Chair, Chief Financial Officer and legal counsel by using the contact information set out in Schedule "A" to this Policy.

#### **3. *Contents of Complaints***

To assist us in the response to an investigation of a Complaint, the Complaint should be factual rather than speculative, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint. It is less likely that we will be able to conduct an effective investigation based on a Complaint that contains unspecified wrongdoing or broad allegations without verifiable evidentiary support. Without limiting the foregoing, the Complaint should, to the extent possible, contain the following information:

- (a) the alleged event, matter or issue that is the subject of the Complaint;
- (b) the name of each person or entity involved;
- (c) if the Complaint involves a specific event or events, the approximate date and location of each event; and
- (d) any additional information, documentation or other evidence available to support the Complaint.

#### **4. *Treatment of Complaints***

Complaints will be kept confidential and/or anonymous to the extent possible. The Chair, Chief Financial Officer or legal counsel of the Company will notify the sender and acknowledge receipt of the reported Complaint. Subject to the advice of legal counsel, the Company may assume that all reported Complaints are legitimate, real and significant enough to warrant investigation.

A copy of all Complaints shall promptly be forwarded to our Audit Committee. The Chair and/or the Chief Financial Officer shall evaluate each Complaint and may, in consultation with our Audit Committee, conduct an investigation based upon a Complaint. Our Audit Committee may, in its discretion, appoint a person other than the Chair or Chief Financial Officer to initiate and direct an investigation, including engaging external legal counsel, investigators or a consultant. Our Audit Committee may, at any time, request a briefing regarding any investigation of a Complaint and any findings regarding a Complaint. Our Audit Committee shall have full authority to determine the corrective action, if any, to be taken in response to a Complaint and to direct additional investigation of any Complaint.

At the conclusion of the investigation, if any, if our Audit Committee determines that a violation has occurred, appropriate corrective measures will be taken to address the violation with the accused party commensurate with the severity of the violation. The consequences of a violation are described in our Code of Business Conduct and Ethics.

We may also report the matter to an appropriate outside agency, to ensure compliance with all laws and regulations by the Company and its Representatives.

#### **5. *No Adverse Consequences and Protection from Retaliation***

Our Representatives are entitled to protection from retaliation for having, in good faith, made a Complaint, disclosed information relating to a Complaint or otherwise participated in an investigation relating to a Complaint. We shall not dismiss, discharge, discipline, demote, suspend, threaten, harass or in any manner discriminate against any Representative based upon any lawful actions of such Representative with respect to good faith reporting of Complaints, participation in a related investigation or otherwise, such as providing assistance to the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body investigating any Accounting and Ethical Concerns. A Representative's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Complaint or an ensuing investigation with respect to any Accounting and Ethical Concerns.

These Procedures are in no way intended to limit the rights of our Representatives to report alleged violations relating to Accounting and Ethical Concerns to proper governmental and regulatory authorities.

Notwithstanding the foregoing, any Representative or Non-Representative who submits a Complaint under this Policy may face disciplinary action or legal consequences if the Complaint is not submitted in good faith, does not believe the Complaint to be substantially true, is reasonably determined to be a malicious, includes knowingly false allegations, or is reasonably determined to be made with a view to obtain personal, financial or other gain.

#### **6. *Investigation***

Following the receipt of any Complaints, the Audit Committee will review the details and address each **Accounting and Ethical Concern reported**, and corrective and disciplinary actions will be taken, if appropriate. The Audit Committee will determine the steps and procedures to be taken to address the Complaint and whether an investigation is appropriate and, if so, what form such investigation should take (e.g., whether external legal counsel or investigators should be employed, the timing of such investigation and other such matters as are deemed appropriate in the circumstances).

If a Complaint is not made anonymously, the Chair will notify the person making the Complaint of the action proposed to be taken in response. The identity of persons making Complaints regarding Accounting or Ethical Concerns by mail on a confidential and/or anonymous basis will not be disclosed by the Chair or the Company without prior written consent, subject to the limitations set forth below.

#### **7. *Confidentiality/Anonymity***

We shall maintain the confidentiality and/or anonymity of the person making the Complaint to the fullest extent reasonably practicable within the legitimate needs of law and of any ensuing evaluation or investigation. Legal or business requirements may not allow for complete anonymity.

Also, in some cases it may not be possible to proceed with or properly conduct an investigation unless the complainant identifies themselves. In general, it is less likely that an investigation will be initiated or effectively conducted in response to an anonymous Complaint due to the difficulty of interviewing anonymous complainants and evaluating the credibility of their Complaints. In addition, persons making Complaints should be cautioned that their identity might become known for reasons outside of our control. The identity of other persons subject to or participating in any inquiry or investigation relating to a Complaint shall be maintained in confidence subject to the same limitations.

#### **8.      *Retention of Complaints***

The Chair will maintain a log of all Complaints, tracking their receipt, investigation and resolution, including any retaliatory acts taken or alleged to have been taken in connection therewith. Each member of our Audit Committee and, at the discretion of the Chair, other personnel involved in the investigation of reports, shall have access to the log.

Copies of:

- (a)      the log,
- (b)      all documents obtained or created in connection with any investigation, and
- (c)      written copies of all Complaints,

shall be maintained for three years from when the matter was officially closed, or such other period judged by the Audit Committee to be appropriate based upon the nature and merits of the Complaints.

#### **IV.     REVIEW OF POLICY**

The Audit Committee will review and evaluate this Policy on an annual basis to determine whether the Policy is effective in providing a confidential and/or anonymous procedure to report violations or Complaints regarding Accounting and Ethical Concerns.

#### **V.      ACCESS AND QUESTIONS**

If you have any questions about how this Policy should be followed in a particular case, please contact the Chair.

This Policy will be posted on the Company's website at [www.avino.com](http://www.avino.com).

#### **VI.     COMPLIANCE CERTIFICATION**

All directors and officers of the Company, together with any employees, consultants and contractors specified by the Board of Directors of the Company, shall provide a certification of compliance with this Policy in the form attached to the Code at any time and from time to time on the request of the Board or the Company's Chief Executive Officer.

**ADOPTED AND APPROVED** by the Board of Directors of Avino Silver & Gold Mines Ltd. on August 12, 2025

## SCHEDULE A

### OPTION 1 – Chair of the Audit Committee

You may submit a Complaint to the Chair of the Audit Committee as follows:

- (a) by mail or courier: Chair of the Audit Committee  
Suite 900 – 570 Granville Street  
Vancouver, BC, V6C 3P1  
Canada  
(Marked “**Private and Confidential**”)
- (b) by email: Chair of the Audit Committee  
[mclark@avino.com](mailto:mclark@avino.com)  
(NOTE: ***Anonymity cannot be maintained for emails***)

### OPTION 2 – Chief Financial Officer

You may submit a Complaint to the Chief Financial Officer as follows:

- (a) by mail or courier: Chief Financial Officer  
Suite 900 – 570 Granville Street  
Vancouver, BC, V6C 3P1  
Canada  
(Marked “**Private and Confidential**”)
- (b) by email: Chief Financial Officer  
[nharte@avino.com](mailto:nharte@avino.com)  
(NOTE: ***Anonymity cannot be maintained for emails***)

### OPTION 3 – External Counsel to the Company

You may also submit a Complaint to our outside Canadian or US legal counsel who will refer the Complaint to the Chair of the Audit Committee. In this case, you may submit a Complaint as follows:

- (a) to our Canadian external counsel by mail, courier, email or facsimile at:

Cozen O'Connor LLP  
Bentall 5, 550 Burrard St  
Suite 2501  
Vancouver, BC V6C 2B5  
Attention: Brian Fast  
Email: bfast@cozen.com

Facsimile: 236-317-5898

(b) to our US external counsel by mail, courier, email or facsimile at:

Lewis Brisbois Bisgaard & Smith LLP  
333 Bush Street, Suite 1100  
San Francisco, CA 94104  
Attention: Daniel B. Eng  
Email: daniel.eng@lewisbrisbois.com  
Facsimile: 415-434-0882

**NOTE: Please mark Complaints submitted by mail or courier as “Private and Confidential”.**  
**Anonymity cannot be maintained for facsimiles or email.**