

# Audit Committee Charter

## Statement of Purpose

The purpose of the Audit Committee (the “Committee”) of the Board of Directors of Coeur Mining, Inc. (the “Company”) is to assist the Board in its oversight of:

1. the integrity of the Company’s financial statements;
2. the Company’s compliance with legal and regulatory requirements, with a focus on legal and regulatory matters related to internal controls, accounting, finance and financial reporting;
3. the independent auditor’s qualifications, independence and performance; and
4. the performance of the Company’s internal audit function.

The Committee also shall oversee the preparation of the report required by Securities and Exchange Commission (the “SEC”) rules to be included in the Company’s annual proxy statement.

## Committee Membership and Qualifications

The Committee shall consist of not less than three members of the Board of Directors, each of whom shall meet the independence and experience requirements of the SEC and New York Stock Exchange, as determined by the Board.

At least one member of the Committee shall be an “audit committee financial expert,” as determined by the Board in accordance with SEC rules.

In addition, no member of the Committee may serve as a member of the audit committee of more than two other public company boards of directors.

## Outside Advisors

The Committee shall have the authority to engage outside legal, accounting and other advisors without Board approval, and shall receive appropriate funding, as determined by the Committee, from the Company for payment of compensation to any such advisors and for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Committee’s duties.

## Meetings

The Committee shall meet at least quarterly, or more frequently as circumstances dictate. Any member of the Committee may call meetings of the Committee.

The Committee shall meet separately and periodically (absent unusual circumstances, at least twice per year) with management, the independent auditor, the general counsel and the internal auditor. The Committee may form and delegate authority to subcommittees when appropriate. The Committee shall report regularly to the Board of Directors (i) following meetings of the Committee, (ii) with respect to such other matters as are relevant to the Committee’s discharge of its responsibilities and (iii) with respect to such recommendations as the Committee may deem appropriate. The report to the Board of Directors may take the form of an oral report by the Committee’s

Chairperson or any other member of the Committee designated by the Committee to make such report.

The Committee shall maintain minutes or other records of meetings and activities of the Committee.

## Chairperson

The Chairperson of the Committee shall be appointed by the Board of Directors on the recommendation of the Nominating and Corporate Governance Committee. The Chairperson will chair all regular sessions of the Committee and set the agendas for Committee meetings.

## Appointment and Removal of Committee Members

The members of the Committee shall be appointed by the Board of Directors annually, or as necessary to fill vacancies, on the recommendation of the Company's Nominating and Corporate Governance Committee. Each member shall serve until his or her successor is duly elected and qualified or until such member's earlier resignation or removal. Any member of the Committee may be removed, with or without cause, by a majority vote of the Board of Directors.

## Responsibilities and Duties

In furtherance of the purposes set forth above, the Committee's responsibilities and duties shall include the following:

1. **Oversight of Independent Auditor.** The Committee shall be solely responsible for the appointment, compensation, retention (taking into account the stockholder vote on ratification) and oversight of the independence, work and performance of the independent auditor, who shall report directly to the Committee. Such responsibility shall include:
  - a. resolution of disagreements between the independent auditor and management;
  - b. review of the annual written report from the independent auditor discussing all relationships between the auditor, and the Company or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the independent auditor's independence, discuss with the independent auditor the potential effects of any such relationships on independence and the taking of appropriate action in response to the auditor's report relating to the auditor's independence;
  - c. review of the annual report from the independent auditor describing (i) the independent audit firm's internal quality control procedures; and (ii) any material issues raised by the most recent internal quality control review, or peer review, of the independent audit firm, or any inquiry or investigation by governmental or professional authorities, within the preceding five years, relating to an audit carried out by the independent audit firm, and steps to be taken to deal with any such issues.
  - d. establishment of policies for the Company's hiring of employees or former employees of the independent auditor;
  - e. preapproval of all audit and permissible non-audit services rendered to the Company by the independent auditor pursuant to the policy established by the Committee; and
  - f. consideration of the propriety of adopting a policy of rotating the independent auditor on a regular basis.
2. **Reports of the Committee.** The Committee shall oversee the preparation of the report of the Committee required under SEC rules to be included in the Company's annual proxy statement.
3. **Whistleblower Procedures.** The Committee has established and implemented, and shall oversee, procedures to receive, retain and address complaints regarding accounting, internal accounting controls, auditing and federal securities law matters, including procedures for employees' confidential, anonymous submissions of concerns.
4. **Discussions with the Independent Auditor.** The Committee shall review and discuss with the independent auditor the matters required to be discussed by the independent auditor under applicable Auditing Standards, as adopted by the Public Company Accounting Oversight Board and amended from time to time, including any audit problems or difficulties the independent auditor encountered in the course of the audit work and management's response.
5. **Annual Audited Financial Statements.** The Committee shall meet to review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in the "Management's Discussion and Analysis of Financial Condition and Results of Operations" (the "MD&A")

portion of the Annual Report on Form 10-K and the independent auditor's reports related to the financial statements, and shall recommend to the Board whether the audited financial statements should be included in the Form 10-K.

6. Quarterly Financial Statements. The Committee shall meet to review and discuss with management and the independent auditor the Company's unaudited quarterly financial statements, including disclosures made in the MD&A portion of the Quarterly Report on Form 10-Q, prior to the filing of its Form 10-Q.
7. Quarterly CEO and CFO Certifications. The Committee shall receive the quarterly disclosures required to be made to the Committee by the CEO and CFO in their certifications included in the Company's Forms 10-Q and 10-K relating to:
  - a. all significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data; and
  - b. any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
8. Disclosure Controls and Procedures. The Committee shall receive reports from management regarding, and review and discuss the adequacy and effectiveness of the Company's disclosure controls and procedures.
9. Earnings Releases. The Committee shall review the Company's earnings press releases and financial information and earnings guidance provided by the Company to stockholders, analysts and rating agencies prior to their public release.
10. Compliance. The Committee shall review with management and the independent auditor compliance with laws, regulations and internal procedures with a focus on legal and regulatory matters related to internal controls, accounting, finance and financial reporting. The Committee also shall review with management and the independent auditor the Company's contingent liabilities, and shall discuss with the Company's general counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies. The Committee shall meet, at least annually, to review the implementation and effectiveness of the Company's compliance program with the chief compliance officer, who shall have the authority to communicate directly to the Committee, promptly, about actual and alleged violations of law or the Code of Business Conduct and Ethics, including any matters involving criminal or potential criminal conduct.
11. Risk Assessment and Management. The committee shall review and discuss policies with respect to risk assessment and risk management.
12. Internal Audit Function. The Committee shall review and approve the appointment and replacement of the senior internal auditing executive as well as such executive's compensation, based on the recommendation of management. The Committee also shall annually review and discuss the performance and effectiveness of the internal audit function. In addition, the Committee shall review the significant reports to management prepared by the internal auditing staff and management's responses thereto, and discuss with the independent auditor the internal audit department responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit function.
13. Swaps. The Committee shall, at least annually, review and approve on behalf of the Company and its applicable subsidiaries, the Company's decision to enter into swaps that are exempt from mandatory exchange-execution and clearing pursuant to the Commodity Exchange Act and "end-user exception" regulations established by the Commodity Futures Trading Commission (as applicable), and review and discuss with management applicable Company policies governing the Company's use of swaps subject to the end-user exception.
14. Related Person Transactions. The Committee shall oversee relevant related party transactions governed by applicable accounting standards (other than those addressed by the Nominating and Corporate Governance Committee).

## Annual Performance Evaluation

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee, including by reviewing the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board of Directors any improvements to this Charter that the Committee considers necessary or appropriate. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.

Last amended and approved on May 8, 2017.