



# DISCLOSURE POLICY

## 1. INTRODUCTION

OceanaGold (Philippines), Inc. (the “Company”) has adopted this disclosure policy (this “Policy”) based upon the Company’s commitment to ensure timely, full and fair disclosure in accordance with applicable legal and regulatory requirements.

The Board of Directors of the Company (the “Board”) has approved this Policy to ensure comprehensive, accurate, reliable and timely reporting to stockholders and other stakeholders that gives a fair and complete picture of the Company’s financial condition, results and business operations. All Covered Persons (as defined below) must understand and comply with this Policy.

## 2. PURPOSE

The purpose of this Policy is to:

- (a) Summarize the Company’s disclosure obligations;
- (b) Explain what type of information needs to be disclosed;
- (c) Identify who is responsible for disclosure; and
- (d) Explain the Company’s disclosure principles.

## 3. APPLICATION

This Policy applies to each of the following of the Company:

- (a) Executive and non-executive directors (collectively, “Directors”);
- (b) Executives and senior officers (collectively, “Officers”);
- (c) Full-time, part-time and casual employees (collectively, “Employees”);
- (d) Contractors, consultants and advisors

(each, a “Covered Person”).

Covered Persons who are or may be involved in matters with a disclosure risk and/or decisions must familiarize themselves with this Policy.

## 4. COMPANY’S DISCLOSURE OBLIGATIONS

The Company is publicly traded and its common shares are listed on The Philippine Stock Exchange, Inc. (the “PSE”). The Company must satisfy the disclosure requirements of the PSE, the Securities and Exchange Commission (“SEC”) and applicable laws and regulations.

Note that the disclosure obligations set out in this Disclosure Policy are those that are specifically applicable to companies listed in the PSE, and does not include disclosure requirements applicable to Philippine companies in general and disclosure requirements specific to mining companies.

For a more comprehensive list of information that must be disclosed to the PSE and SEC, please refer to the Company's consolidated checklist of items that must be disclosed to the Philippine Stock Exchange and the Securities and Exchange Commission pursuant to the relevant Philippine laws and regulations ("Consolidated Disclosure Compliance Checklist").

#### 4.1 What Information Must be Disclosed?

The Company is required to disclose any fact or information that may result in a change in the market price or value of any of the Issuer's securities, or may potentially affect the investment decision of an investor (collectively, "Material Information").

#### 4.2 Disclosure Principles

In compliance with requirements to disclose Material Information pursuant to applicable laws and PSE disclosure requirements, the Company has adopted the following basic disclosure principles:

- (a) Material Information will be publicly disseminated and filed with the SEC, PSE and other applicable regulatory agencies;
- (b) Disclosure must be made in terms that can be clearly understood by reasonable investors and should include a full description of the Material Information, how it impacts the Company and any information the omission of which would make the rest of the disclosure misleading;
- (c) Undisclosed Material Information must not be selectively disclosed to any external parties; and
- (d) Disclosure must be corrected as soon as practicable if the Company subsequently learns that earlier disclosure by the Company contained a material misrepresentation at the time it was made.

#### 4.3 Awareness of Material Information

It is the responsibility of all Directors, Officers and Employees to ensure that Material Information is immediately brought to the attention of a member of Management or the Disclosure Committee (as defined below). Accordingly, whenever such person comes into knowledge of information which may be Material Information, it is critical that such information is immediately communicated to a member of Management or the Disclosure Committee in accordance with this Policy so that the Company may review such information and determine if public disclosure of such information is required.

#### 4.4 Unusual Market Activity

When trading activities on the PSE are unusual in volume or price or indicate that Material Information may be pending or have leaked, the PSE, SEC or other applicable regulatory agency may ask the Company to make disclosure to update the market and ensure all Material Information has been disclosed. In such cases, absent exceptional circumstances, the Company will provide that information as soon as possible and disseminate and file such information with the PSE, SEC or other applicable regulatory agency. The requirement for such disclosure may arise in situations where there is material misinformation or materially incomplete information in the market which is compromising proper price discovery. Such situations may arise where, for example:

- (a) There has been made a false or misleading announcement;
- (b) There is other false or misleading information, including a rumour (false or otherwise), circulating in the market; or
- (c) Traders in the market are trading based on Material Information that has not been generally disseminated to the market as a whole (such as where confidential information has leaked).

## 5. DISCLOSURE COMMITTEE

The Company has established a disclosure committee (the "Disclosure Committee") which is responsible for ensuring that the Company complies with its disclosure obligations and all public disclosures made by the Company are accurate, complete

and timely and comply with all applicable laws and SEC and PSE rules. The Disclosure Committee comprises the following personnel:

- (a) General Manager - Didipio Operations;
- (b) President of the Company;
- (c) Chief Financial Officer of the Company;
- (d) Executive Vice President, General Counsel & Company Secretary of OceanaGold Corporation; and
- (e) Senior Vice President, Business Development & Investor Relations of OceanaGold Corporation.

## 6. OTHER DISCLOSURE PRACTICES

The Company will not ordinarily comment on analysts' operating or financial forecasts regarding the Company except to correct any factual errors relating to interpretation or representation of publicly issued information and Company statements.

The Company will not ordinarily comment on market speculation or rumour unless the Company receives a request from the PSE, SEC or other applicable regulatory agency.

## 7. CONFIDENTIALITY

All Covered Persons must be aware of their obligation to keep non-public Material Information in relation to the Company confidential. In some circumstances, Covered Persons and associated parties of the Company may be asked to sign confidentiality agreements, but otherwise their general undertaking is to comply with Company policies and procedures, including this Policy.

## 8. DEALING WITH EXTERNAL PARTIES

### 8.1 Authorized Representative to the SEC and PSE

The Company appoints the President as its authorized representative to communicate with the SEC and PSE. The President may nominate any other person to act as their delegate to perform these duties.

### 8.2 Authorized Spokespersons to External Parties

Only the following persons may act as authorized spokespersons of the Company:

- (a) Chairperson of the Board;
- (b) General Manager – Didipio Operations;
- (c) President of the Company;
- (d) The Investor Relations Officer of the Company;
- (e) Senior Vice President, Business Development & Investor Relations of OceanaGold Corporation; and
- (f) Other Officers or persons authorized by the Disclosure Committee or President to act as authorized spokespersons of the Company on specific occasions in relation to their area of expertise (each, an "Authorized Spokespersons").

The number of Authorized Spokespersons must be kept to a minimum to avoid inconsistent communications and to reduce the risk of Material Information being inadvertently disclosed selectively before it is generally disclosed.

### 8.3 Quiet Periods

Subject to the discretion of the Disclosure Committee, the Company's Authorized Spokespersons will observe a quarterly quiet period commencing fifteen (15) calendar days before the date of the Company's scheduled quarterly financial results release date and ending with the issuance of an announcement disclosing such financial results (each, a "Quiet Period").

During a Quiet Period, the Company's Authorized Spokespersons will not initiate or participate in any meetings, calls or site visits with analysts or investors, and will only engage in response to inquiries concerning factual matters involving previously disclosed information.

### 8.4 Disclosure Principles for Communicating with External Parties

When communicating with external parties, including in relation to analyst, stockholder and investor queries, an Authorized Spokesperson must:

- (a) Only discuss information that has been previously released to the public or that is filed by the Company with the SEC, PSE, or other applicable regulatory agencies or is otherwise contained in a document filed by the Company (such as the interim and annual financial statements, including Management's Discussion & Analysis, or Annual Corporate Governance Report);
- (b) Ensure all comments are balanced, factual and truthful;
- (c) Confine comments on analyst's reports and forecasts in accordance with this Policy; and
- (d) Confine comments on market speculation and rumours in accordance with this Policy.

Where a query by a third party can only be answered by disclosing undisclosed Material Information, the Company's Authorized Spokesperson must decline to answer such query. Such Authorized Spokesperson should then refer the query to the Disclosure Committee if deemed necessary so a formal decision can be made as to whether it is appropriate for the Company to disclose the Material Information relevant to that query.

### 8.5 Briefings to Institutional Investors and Analysts

The Company may hold briefing sessions regarding its operations, performance or strategy, or at times when the Company has reported its results or made other significant announcements. Briefing sessions may include, but are not limited to, quarterly results webcasts, annual stockholders' meetings, investor days, conferences, marketing materials and one-on-one meetings with investors. The Company must not disclose any information in these sessions which may constitute Material Information unless such information has already been disseminated to the public and filed by the Company with the SEC, PSE, or other applicable regulatory agencies.

To the maximum extent possible, the Investor Relations officer or a delegate should be present at briefings either in person or by phone/video conference and take notes of the briefings. Where such representative believes that information which may have a material effect on the price or value of the Company's securities has been disclosed inadvertently, such representative must immediately report the matter to the Disclosure Committee for consideration as to whether disclosure to the public is required to ensure general dissemination of such information.

### 8.6 Presentations and Speeches

All presentations or speeches made by an Authorized Spokesperson must be pre-reviewed and formally endorsed by the Disclosure Committee with a reasonable amount of time allocated for such review and endorsement prior to their use by any Authorized Spokesperson.

## 9. RECORD KEEPING AND MAINTENANCE OF POLICY

### 9.1 Record Keeping

The Company Secretary must keep accurate and complete records of all decisions made by the Board or Disclosure Committee to release Material Information.

## 9.2 Review

The Board must review this Policy and the Company's disclosure practices and procedures on an annual basis to determine whether they are effective in ensuring accurate, balanced and timely disclosure in accordance with the Company's disclosure obligations.

## 9.3 Compliance and Training

Any Covered Person who does not understand any aspect of this Policy should contact the Compliance Officer. It is the personal responsibility of all Covered Persons to comply with this Policy and applicable laws and regulations.

As part of the Company's commitment to its disclosure obligations, all Covered Persons will be issued with a copy of this Policy and comply with the terms of this Policy, including the obligation imposed upon them to keep non-public Company information confidential, as a condition of their employment.

All Directors, Officers and other senior Employees (Manager and above and all Employees in media or other communications and Investor Relations team) of the Company shall be provided the opportunity to attend training programs (both as part of their general induction training and as part of the Company's continuous training programs) to ensure that each is aware of the Company's disclosure obligations and the terms of this Policy and the Company's disclosure practices and procedures.

## 9.4 Consequences of a Breach of this Policy

Failure of any Covered Person to comply with this Policy may lead to disciplinary action being taken, including, in serious cases, termination of employment with the Company.

**Approved by:**  
**Board of Directors**  
**OceanaGold (Philippines), Inc.**  
**May 9, 2024**