



WHISTLEBLOWER POLICY

1. WHY THIS POLICY?

OceanaGold (Philippines), Inc. (**Company**) is committed to upholding the highest standards of integrity, fairness and ethical conduct. We believe it is important to call out something which is not right, and we want to create a supportive environment where our people feel safe to raise concerns about Potential Misconduct.

a. Why is it important to raise concerns about Potential Misconduct?

We all have a responsibility to promote a safe, ethical and respectful work environment. If you notice a situation that goes against these principles, it is important to call it out, both to prevent things from going wrong or to respond when something wrong has happened. Raising concerns can help the Company become aware of and address issues, potentially prevent harm, and improve how we work. By reporting misconduct, you are contributing to the Company's culture of ethics and integrity.

b. What is the purpose of this Policy?

Our Whistleblower Policy (**Policy**) is intended to encourage individuals to report concerns about Potential Misconduct without fear of retaliation. It also explains how our Company handles these reports.

c. Who can raise a concern under this Policy?

Any of the following people are encouraged to report their concerns about Potential Misconduct:

- Current or former employees, officers, associates and contractors of the Company;
- Current or former suppliers of goods or services to the Company, and their employees;
- Relatives, dependents or spouses of the above; and
- Members of the community.

d. What concerns are covered by this Policy?

You are encouraged to raise a concern about any Potential Misconduct. When we use the phrase 'Potential Misconduct', we mean misconduct or an improper state of affairs or circumstances about the Company and its related entities, including:

- A serious breach of our Code of Conduct or our Values;
- Any suspected or actual misconduct which is serious; or
- Anything you believe to be illegal or unethical.

Examples of concerns that can be raised using this Policy are:

- Fraud, negligence and theft;
- Bribery or corruption;
- Harassment (including sexual harassment), assault, discrimination, victimization or bullying;
- Unlawful or criminal activities;
- Human rights abuses, including modern slavery;
- Insider trading;
- Conflicts of interest;



- Misconduct endangering health and safety or causing damage to the environment;
- Misconduct that may cause financial loss to us or damage our reputation;
- Unethical behaviour or serious breach of the Company's policies and procedures (including the Code of Conduct); or
- Retaliation.

If someone instructs you to cover up Potential Misconduct, this is itself misconduct. If you are told not to raise or report concerns regarding Potential Misconduct, even by a person in authority, you should report it.

Do not use this Policy:

- To report personal work-related grievances. These are grievances about something related to your current or former employment or engagement that has implications for only you. For example, a conflict between you and another employee, or if your employment or engagement with the Company is terminated. Such personal grievances should instead be raised with your line leader, their leader, your Asset President, or the People and Culture team. However, this Policy will apply if that grievance also includes information about Potential Misconduct as described above, or someone has retaliated against you for making a disclosure under this Policy.
- To report emergencies such as threat to life or property. Please contact your local authorities or call your country's emergency phone number.
- To report safety issues – you must report these to your direct line supervisor in the first instance. If your safety concern is not resolved, you can escalate it in accordance with this Policy.
- To settle personal or legal disputes.
- To make accusations which you know are false. Doing so may lead to disciplinary measures.

2. HOW TO REPORT A CONCERN?

a. Raising a concern internally

If you have a concern about Potential Misconduct, you can contact:

- The Business Integrity team;
- A person in the People and Technology team;
- A person in the Legal team;
- A Whistleblower Protection Officer (as per the list on the intranet);
- A member of the Executive Leadership Team; or
- Specific people as set out in the additional country specific Information Sheets.

b. Code of Conduct Hotline

You can also contact our Code of Conduct Hotline.

The Code of Conduct Hotline is an independently run and confidential way for you to report concerns. It is available 24 hours a day, 365 days a year, with trained operators, who are external to the Company.

You can make a report by phone or online. All contact details are available at ourcodehotline.oceanagold.com.

Once you have submitted a report (online or by phone), the system or the call handler will provide you with a single-use-password which you can use to login to your account. For cases reported anonymously, the hotline will generate a username to enable you



to login and maintain your anonymity. To enable you to call the Code of Conduct Hotline to discuss your report, you will be asked to create a memorable word. You can use this memorable word to call back or access the Code of Conduct Hotline to check progress on your report. You can also use the website or phone to check whether the person dealing with your report has feedback for you or further questions. If you want, you can provide additional information.

c. What kind of information do you need to provide?

When filing a report, it is helpful to include as much information as you can. Important information includes:

- The background, history and reason for the concern;
- Name(s) of people involved;
- Name(s) of any witnesses;
- Date, time and location of incident(s);
- How often the incident has happened; and
- Details of any proof (such as documents or records available).

d. What should you do if you do not have all the facts?

It is ok to report a concern – even if you don't have all the facts. If you have a genuine concern based on a reasonable belief that something is not right, we still encourage you to raise it as soon as possible. Please do not investigate the matter yourself or seek evidence to build a stronger case – leave that to us.

No disciplinary measures will be taken against you if it turns out that your genuine concern was mistaken or misguided, and you will still receive the same protections described in this Policy.

e. What about 'external whistleblowing'?

We encourage all people covered by this Policy to report concerns using one of the internal reporting mechanisms set out above.

However, nothing in this Policy is intended to stop you from reporting a concern to any governmental agency or making other disclosures that are protected by law. There may also be circumstances where you are legally required to report certain matters to government or regulatory authorities. If you are contemplating reporting matters outside of the Company, it is best to first seek independent advice in relation to your rights and obligations.

3. SAFEGUARDING YOUR POSITION

We recognize raising a concern isn't always easy. We are committed to protect and respect the rights of those who report concerns about Potential Misconduct under this Policy. We protect them in the following ways:

a. Confidentiality

When you report a concern, we keep your identity and the information you provide confidential.

This means we only share information about your concern (including your identity) with a limited number of people on a strict need-to-know basis. This usually means only those directly involved in managing and investigating your concern. We also provide some information to those people responsible for oversight of the framework for reporting and investigating concerns (such as the Board and members of senior leadership).



Subject to any specific local law requirements that apply, we will only share information which discloses your identity (or is likely to) if:

- You give your consent for us to disclose that information;
- The disclosure is required or permitted by law (for example, disclosure to a lawyer for the purpose of obtaining independent legal advice); or
- In the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation (taking all reasonable steps to reduce the risk of you being identified).

Where possible, we will consult with you. You can help us protect confidentiality by not discussing your report with anyone else.

b. Is it possible to report anonymously?

Yes - you can choose to report anonymously and can remain anonymous during and after an investigation (subject to the exceptions listed under 'Confidentiality' above). If you do so, you will not be identified in any report to OceanaGold by the Code of Conduct Hotline or by a person you make a disclosure to.

If you make an anonymous disclosure, your disclosure will be assessed in the same way as if you had revealed your identity. However, if you have made your disclosure anonymously, this can make it more difficult to investigate your concerns, and it may be difficult to offer you the same level of practical support if we have no means of maintaining contact with you. We therefore encourage you to disclose your identity when making a disclosure or provide a way to contact you when you report – such as providing the Code of Conduct Hotline with some confidential contact details. However, there is no obligation for you to do so.

c. Will your privacy be safeguarded?

We are committed to protecting the privacy of everyone involved, including complying with any applicable privacy laws, as detailed in our Privacy Policy. Any personal data obtained as part of this Policy will only be used for the purposes explained in this Policy, including for internal reporting to the executive and Board on a limited basis, or to comply with applicable laws and regulations.

4. PROTECTION AGAINST RETALIATION

a. How will you be protected?

We recognize raising concerns isn't always easy. If you report a concern under this Policy, we will not tolerate any resulting retaliation against you, your employer (if you are a contractor) or your relatives.

Examples of retaliation include dismissal, demotion, harassment or intimidation, victimisation, discrimination between employees, disciplinary action, harm or injury to a person including psychological harm, and damage to a person's property or reputation, business or financial position.

Where it is within our control to act, we will take steps to prevent you from being subject to any retaliation as a consequence of making a report and will act to address any actions which are retaliatory. This could include providing appropriate support, implementing strategies to minimize and manage stress, time or performance impacts, undertaking a risk analysis for you and others around you, and providing appropriate training to those involved in managing the matter.

If someone is found to have retaliated against another person for reporting a concern under this Policy, they may be subject to disciplinary actions (up to and including termination of their employment or engagement). In some countries, this may also be a criminal offence punishable by imprisonment. We may refer any person that has engaged in retaliation to law enforcement authorities for further investigation.



b. What should you do if you notice any retaliation?

If at any time you are concerned that you have been, are being, or may be retaliated against, please report this immediately to a member of the Business Integrity Team or the Code of Conduct Hotline. A report of retaliation is treated like any other report of Potential Misconduct and the same procedure is followed.

c. What happens if this Policy is misused?

It is important not to make a report if you know the information is misleading or untrue.

If you knowingly make a false report, you will not be entitled to protection under this Policy. You may also be subject to disciplinary action.

5. WHAT HAPPENS AFTER YOU REPORT A CONCERN?

a. What can you expect if you report a concern?

We take all reports of Potential Misconduct seriously. Our commitment to you is that all reports made under this Policy will be received and treated sensitively and seriously and will be dealt with fairly and objectively.

When you submit a report via the Code of Conduct Hotline, you will receive a confirmation of receipt within 3 working days.

b. Who will act on your concerns and how?

As part of the preliminary review of your report, the Business Integrity team will identify the right team with the specialist expertise to look into your concern and assist with the matter. For example, reports of fraud are usually handled directly by Business Integrity, but for concerns related to health & safety matters, the Health & Safety team will usually be involved.

We will make a decision about whether your report should be investigated. Our response to a disclosure will vary depending on the nature of the disclosure (including the amount of information provided).

If a decision is made to investigate any report of Potential Misconduct, it will be investigated and acted upon by an appropriate investigator as selected in accordance with our Investigations Procedure. Sometimes this will be an internal investigator and sometimes we will use an external investigator or law firm to assist us.

Any other person (such as a supervisor or manager) who receives a report of a concern under this Policy must refer it to Business Integrity or a Whistleblower Protection Officer as soon as possible and take no further action.

c. Review and Investigations

Once a report is made, we conduct a preliminary review of the information and, where appropriate, your concern will then be investigated.

If we determine that your concern cannot be investigated, we will notify you of the reasons why and close the matter. If your concern is investigated and you provide us with a means of contacting you, we will keep you updated regularly on progress.

We conduct all our investigations in a way that is lawful, fair, consistent, effective, and timely. Depending on the nature of the concern and what is considered appropriate, investigations will generally consider the alleged conduct, speak to relevant individuals and collect appropriate information. Unless there are confidentiality or other reasons not to do so, persons to whom the concern relates will be informed of the allegation at an appropriate time and given a chance to respond. Investigations may conclude with a formal confidential report from the investigator (including any external investigator) which includes findings on the alleged conduct.



d. What is expected of you in connection with investigations?

We may ask you to help us by providing further details so we can conduct the investigation. If you become involved in an investigation, we ask that you cooperate and answer all questions completely and honestly. All parties involved are entitled to confidentiality. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

e. Closure of a report

Once we have concluded the investigation and determined the appropriate actions for any findings, where it is appropriate to do so, you will be informed of the overall findings (whether or not we established that misconduct has taken place). We will endeavour to do so within 5 business days of the investigation being concluded and appropriate actions determined. However, it may not be appropriate to provide you or others with full details of the outcome of a report.

Where required under law or at the Company's discretion, any person to whom the disclosure relates may also be informed of the overall findings of any investigation.

If, following an investigation, we determine that misconduct has occurred, we will take appropriate measures to address that misconduct and take any corrective action in accordance with the law and our other policies.

All materials and records relating to the investigation should be stored securely and confidentially.

6. MORE INFORMATION

If you have any questions about this Policy or reporting a concern, please contact the Business Integrity team or ourcodehotline.oceanagold.com.

7. ACCESS TO THIS POLICY

All Company staff have access to this Policy via OceanaGold's website and internal intranet.

Approved by:

**The Board of Directors of
OceanaGold (Philippines), Inc.
February 19, 2025**