

**PHILIPPINES
SUSTAINABILITY REPORT**

2024



ACKNOWLEDGEMENT

OceanaGold acknowledges the Indigenous Peoples in all jurisdictions that host our operations and offices. In the Philippines, our Didipio Mine is not located in an ancestral domain, however we acknowledge that many residents in our local communities identify themselves as Indigenous Peoples or members of Indigenous Cultural Communities. We demonstrate our respect for local Indigenous Peoples through our actions and commitments to responsible business practices and collaborating to celebrate cultural practices and keep customary traditions alive.

CAUTIONARY ADVICE TO READERS

This report contains statements that reflect the current beliefs and expectations of the Company about the future plans and results of the Company as of the respective dates indicated. These forward-looking statements are based on a number of assumptions about the operations of the Company and factors beyond the control of the Company and are subject to significant risks and uncertainties, and, accordingly, actual results may differ materially from these forward-looking statements contained in this report regarding past trends or activities should not be taken as a representation that such trends or activities will continue in the future. There is no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. You should not place undue reliance on forward-looking statements, which speak only as of the date of this report. The Company and its advisors have no obligation and do not undertake to revise forward-looking statements contained in this report to reflect future events or circumstances.

This report does not contain all material information concerning the Company or its securities, particularly with respect to the risks and special considerations involved with an investment in any securities of the Company, and the information set forth in this report is subject to change without notice. Certain data in this report was obtained from various external data sources, and the Company has not verified such data with independent sources. The Company is under no obligation to update or keep current the information contained herein.

The information contained in this report has been taken from sources deemed reliable by the Company. However, no representation or warranty (whether express or implied) is made as to the fairness, accuracy, completeness, or correctness of, and no reliance should be placed on, such information or opinions contained herein. None of the Company, any of its advisors or any of its affiliates or any of its directors, officers, employees, advisers, or representatives shall have any liability whatsoever (for negligence or misrepresentation or in tort or under contract or otherwise) for any loss howsoever arising from any use of information presented in this report or otherwise arising in connection with this report.

Cover photo: OceanaGold Didipio Mine

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OUR VALUES

ATING MGA PAGPAPAHALAGA

ANG ATING LAYUNIN

Pagmimina ng ginto tungo sa mas masaganang kinabukasan

ANG ATING BISYON

Isang kumpanyang pinagkakatiwalaan, na nais pagtrabahuhan at maging kasosyo, pagtustusan at pamuhunan, at makalikha ng halaga

OUR PURPOSE

Our Purpose is mining gold for a better future. We care about the impact of our operations and use safe and responsible practices to continuously improve how we operate while minimizing negative impacts.

OUR VISION

Our Vision is to be a company people trust, want to work for and partner with, supply and invest in, to create value. This Vision is brought to life by our Values: Care, Respect, Integrity, Performance and Teamwork. We are committed to a caring, inclusive and winning culture. We focus on strengthening our culture as a core pillar of our Company Strategy.



PANGANGALAGA

Pinangangalagaan natin ang kaligtasan, kalusugan, at kapakanan ng ating mga tao, ng kalikasan, at ng lokal na komunidad.

CARE

We care for the safety, health and well-being of our people, the environment and local communities.



RESPETO

Iginagalang at pinakikinggan natin ang isa't isa, at tinatanggap ang pananaw at pagkakaiba-iba ng bawat isa.

RESPECT

We respect and listen to each other, embracing different views and diversity in all its forms.



INTEGRIDAD

Ginagawa natin ang tama, at tinatanggap ang responsibilidad at pananagutan upang maisakatuparan ang ating mga pangako.

INTEGRITY

We do the right thing and take accountability to deliver on our commitments.



PAGGAWA

Nagsusumikap tayo upang lalo pa nating mapahusay ang ating mga sarili sa pamamagitan ng pag-aaral, pagpapabuti, at inobasyon.

PERFORMANCE

We strive for excellence through learning, continuous improvement and innovating.



BAYANIHAN

Nakakamit natin ang mga magagandang resulta sa pamamagitan ng pagtutulungan at pagbibigay kontribusyon ng bawat isa.

TEAMWORK

We achieve great outcomes by everyone contributing and working together.

1. OVERVIEW

CONTEXTUAL INFORMATION

OceanaGold (Philippines), Inc. (**OGP** or the “**Company**”) is a subsidiary of OceanaGold Corporation (**OGC** or “**OGC Group**”) and operates the Didipio Mine, a gold and copper mine, in the northern Luzon region of the Philippines, approximately 270 km north-northeast of metropolitan Manila. The Didipio Mine is operated under a Financial or Technical Assistance Agreement (**FTAA**) with the Philippines Government. The FTAA grants the Company title, exploration and mining rights within a fixed fiscal regime.

Company Details	
Name of Organization	OceanaGold (Philippines), Inc.
Location of Principal Office	Didipio Mine, Didipio, Kasibu, Nueva Vizcaya
Location of Operations	Didipio Mine, Didipio, Kasibu, Nueva Vizcaya
Report Boundary: Legal entities included in this report	OceanaGold (Philippines), Inc.
Business Model, including Primary Activities, Brands, Products and Services	Large scale exploration, development and utilization of mineral resources. Products include gold doré and copper concentrate.
Reporting Period	January 1 to December 31, 2024
Highest Ranking Person responsible for this report	President, OceanaGold (Philippines), Inc.

ABOUT THIS REPORT

This OceanaGold Philippines 2024 Sustainability Report (the **Report**) discloses OGP’s sustainability performance from January 1 to December 31, 2024.

This Report is structured according to the *Securities and Exchange Commission (SEC) Philippines: Annex A: Reporting Template* and is our first report issued under this requirement. This Report should be read in conjunction with the Company’s 2024 Annual Report, and OceanaGold Group’s annually published group-wide sustainability reports and year-on-year Interactive Environment, Social and Governance (**ESG**) Data Centre, published on the OceanaGold’s company website: [OceanaGold.com](https://www.oceana.gold)

Unless otherwise stated, references to “OceanaGold Philippines”, “the Company”, “we” and “our” in this Report refer to OGP, including the Didipio Mine.

Unless otherwise stated, all financial figures in this Report have been converted to U.S. dollars (**USD**) using the weighted average exchange rate PHP/USD: 0.0175.

To inform and determine which metrics and indicators in the *SEC Philippines: Annex A: Reporting Template* are material for OGP to disclose in this Report, the Company has used OceanaGold’s group-wide material topics outlined in the ‘Governance’ section of this Report.

Topics in the *SEC Philippines Annex A: Sustainability Reporting Template* that are considered by the Company as not relevant or material for disclosure to the business, and therefore not disclosed in this Report are: *Marketing and labelling, customer satisfaction, customer privacy and complaints*.

Topics in the *SEC Philippines Annex A: Sustainability Reporting Template* that are considered by the Company as relevant for disclosure to the business, however the Company did not have the required verified data available for the reporting period, and therefore are not disclosed in this Report are: *Air pollutants, solid and hazardous waste, materials used by the organization, analysis on relationships with the community*.

2. GOVERNANCE

The Company is committed to safely and responsibly operating the Didipio Mine and our related activities, so as to leave a positive legacy for all stakeholders, including the local communities and the Philippines as a whole. As part of the OceanaGold Group, the Company takes a planned and deliberate approach to responsible mining, guided by OceanaGold Group's Responsible Mining Framework. The Framework defines how the Company, as part of the OceanaGold Group, manages economic, environmental, and social impacts and risks, and seek opportunities to create value for stakeholders.

MATERIALITY

The OceanaGold Group conducts a comprehensive group-wide materiality assessment guided by the Global Reporting Initiative (GRI) standards to identify the material sustainability topics that matter most to the Group and its stakeholders and regularly monitors, reviews and refines these issues (see Table 1). These material topics inform the Company's strategy and disclosure considerations, for governance, strategy, stakeholder engagement and reporting. The emergence of mandatory reporting – both current and planned – was the only new material issue identified by the OceanaGold Group during the reporting period, reflecting the addition of this report to our Group sustainability reporting suite and other sustainability reporting developments emerging in the Philippines.

Table 1: Material sustainability topics

MOST MATERIAL	MATERIAL
Health and safety	Business integrity and compliance
Social performance	Workforce
Economic impact and social investment	Waste
Human rights	Mandatory sustainability reporting readiness
Tailings storage management	
Biodiversity	
Closure planning	
Water and effluents	
Climate change and energy	

ANTI-CORRUPTION

The Company adheres to the OceanaGold Group [Anti-Bribery and Anti-Corruption Policy](#), and related [Anti-Bribery and Anti-Corruption Standard](#), which prohibits bribing government officials, making facilitation payments, commercial bribery or acting with a conflict of interest. The policy applies to the OceanaGold Group and its subsidiaries, directors, employees, contractors, consultants, agents and anyone representing or acting on behalf of OceanaGold or its subsidiaries. Failure to comply with the policy or the related standards is a serious matter and may result in disciplinary action.

The policy is supported by an anti-bribery and anti-corruption compliance program, which includes standards, training, and anti-bribery and anti-corruption champions at each operation. The Company's employees and Board members undertake anti-bribery and anti-corruption training as required by the Company.

Training on anti-corruption policies and procedures

Disclosure	2024	Unit of Measure
Percentage of employees to whom the organization's anti-corruption policies and procedures have been communicated to	100	%
Percentage of directors and management that have received anti-corruption training ¹	85	%
Percentage of employees that have received anti-corruption training	95	%

¹ OceanaGold Philippines Directors and Management (Asset President & Department Managers/Managers) who completed in-person or online training during the reporting period.

3. ECONOMIC

The Company contributes to positive socio-economic outcomes and the distribution of the benefits generated by our mining operations, by creating employment opportunities, making payments to government, and procuring goods and services—prioritizing local suppliers for essential operations services such as trucking, catering, transportation, and waste management; and investing in local infrastructure development and social and environmental initiatives, to support sustainable development in the region where we operate.

ECONOMIC PERFORMANCE

Direct economic value generated and distributed

Disclosure	2024	Unit of Measure
Direct economic value generated (revenue)	\$342,900,000	USD
Direct economic value distributed:		
a. Operating costs	\$210,985,547	USD
b. Employee wages and benefits	\$21,895,716	USD
c. Payments to suppliers (local ¹)	\$26,801,576	USD
d. Dividends given to stockholders	\$24,100,000	USD
e. Taxes given to government	\$107,290,608	USD
f. Investments to communities ²	\$10,577,294	USD

PROCUREMENT PRACTICES

Proportion of spending on local suppliers

Disclosure	2024	Unit of Measure
Percentage of procurement budget used for significant locations of operations that is spent on local suppliers ¹	14	%

¹ Local is defined as the host barangay and adjacent barangays to Didipio Mine, as defined in the Social Development and Management Program.

² Investments to communities made by OceanaGold Philippines include donations, community investments, in-kind donations, community programs and infrastructure investment contributions.

4. ENVIRONMENT & CLIMATE CHANGE

Environmental management

The Company is committed to responsible environmental management and recognize the potential effects that mining operations can have on the natural environment and their subsequent impact on social, cultural and economic value. This commitment extends across all business activities in the Philippines, including exploration, all stages of the project development cycle, mining operations and rehabilitation and closure. The Company's environmental management plans, risks, and opportunities are governed by OceanaGold group-wide Environment Policy, available on OceanaGold's website.

Climate change risks and opportunities

In 2024, the Company developed and implemented a site-specific Energy and Carbon Reduction Plan to identify energy and Greenhouse Gas (GHG) emissions reduction initiatives tailored to the Didipio Mine. This plan is updated annually, with a near term focus on progressing opportunities for decarbonization, energy efficiency improvements, and the transition to cleaner energy sources. The Company assesses site-specific initiatives using an emissions mitigation hierarchy and is currently prioritizing energy efficiency measures and securing a credible renewable energy supply, so to reduce scope 2 emissions and to enable future initiatives such as mobile equipment electrification when the technology becomes commercially feasible.

GHG EMISSIONS

GHG emissions

Disclosure	2024	Unit of Measure
Direct (Scope 1) GHG Emissions	24,002	Tonnes CO ₂ e
Energy indirect (Scope 2) GHG Emissions (Market based)	94,746	Tonnes CO ₂ e

RESOURCE MANAGEMENT

Energy consumption within the organization

Disclosure	2024	Unit of Measure
Energy consumption (renewable sources)	0	GJ
Energy consumption (gasoline)	0	GJ
Energy consumption (LPG)	875	GJ
Energy consumption (diesel)	291,005	GJ
Energy consumption (electricity)	559,556	GJ

Reduction of energy consumption

Disclosure	2024	Unit of Measure
Energy reduction (gasoline)	0	GJ
Energy reduction (LPG)	0	GJ
Energy reduction (diesel)	0	GJ
Energy reduction (electricity)	0 ¹	GJ

¹ In 2024, the Didipio Mine completed nine (9) energy and emissions reduction initiatives, including installation of solar lighting towers and technology studies. Renewable energy purchases (over 35,000MWh equivalent of certificates which accounts approximately 50% of site electrical energy consumption) were also made in 2024, as part of the existing electricity supply to the Didipio Mine. However these have been categorized as not meeting the GHG Protocol Scope 2 quality criteria, and therefore not included in the energy reduction (electricity) metric in this report.

4. ENVIRONMENT & CLIMATE CHANGE continued

Water consumption¹ within the organization

Disclosure	2024	Unit of Measure
Water withdrawal	22,536	ML
Water consumption	-18	ML
Water recycled and reused ²	7,053	ML

ECOSYSTEMS AND BIODIVERSITY (WHETHER IN UPLAND/WATERSHED OR COASTAL/MARINE)

Ecosystems and biodiversity (whether in upland/watershed or coastal/marine)

Disclosure	2024	Unit of Measure
Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas ³	1	Count
Habitats protected or restored	45.4	ha
IUCN Red List species and national conservation list species with habitats in areas affected by operations	37	Count

ENVIRONMENTAL IMPACT MANAGEMENT

Effluents

Disclosure	2024	Unit of Measure
Total water discharges	22,554	ML
Total treated water recycled	108	ML
Percent of wastewater recycled ⁴	54	%

ENVIRONMENTAL COMPLIANCE

Non-compliance with environmental laws and regulations

Disclosure	2024	Unit of Measure
Total amount of monetary fines for non-compliance with environmental laws and/or regulations	0	USD
No. of non-monetary sanctions for non-compliance with environmental laws and/or regulations	0	#
No. of cases resolved through dispute resolution mechanism	N/A	#

1 Water consumption data (defined in the Appendix) is derived by calculating the difference between water withdrawal and total water discharge. The water balances and calculations used to derive the values are subject to variation and uncertainty. This is due in part to some values for water withdrawal being estimated, using standard calculations for water inflows (i.e. they are not actual measured values). Values for water discharges are measured using in line flow meters. In calculating the data, OGP recognizes that this water balance approach contains a degree of uncertainty and that over a given period, the reported water withdrawal may not be in balance with the sum of discharge and consumption. Further, in 2024, significant rainfall experienced, due to numerous typhoons in the region, resulted in significant inflows and discharges from site, which created further uncertainty in estimates.

2 Water recycled and water reused have distinct definitions (see Appendix). Treated water recycled is the same as water recycled and defined as water that is used in an operational task, and which has previously undergone active treatment (e.g. requiring physical inputs such as chemicals) to provide an improvement in water quality.

3 The Didipio Mine is "adjacent to" and not in a protected area.

4 This metric includes the sum of reused water (i.e. untreated worked water) and recycled water (treated worked water). Worked water is water that has been used in an operational task, e.g. processing, dust suppression).

5. SOCIAL

Relationships with the community

The Company is committed to creating and maintaining strong relationships in the communities where we operate, by having open and respectful engagement with host communities. Our commitment as a responsible mining company means we respect local cultures, listen and respond to community concerns and respect diverse viewpoints.

The OceanaGold Group's Human Rights Policy was updated in 2024 to strengthen OceanaGold's commitment to respecting the human rights of everyone impacted by the Group's activities, from exploration to mining operations and closure. This includes employees and contractors, individuals in the communities where we operate, individuals in our supply chain and other rights-holders. Guided by the OceanaGold Group's updated Human Rights Policy, in 2024 Didipio Mine developed an action plan against the operation's Human Rights Impact Assessment (HRIA).

The Company's engagement is based on an Informed Consultation and Participation approach, grounded in transparency, open dialogue, inclusiveness and mutual responsibility. The Company's stakeholder engagement plan maps local stakeholders and schedules for regular engagement with local communities, to build effective relationships and to understand and manage the potential risks and impacts of our operations. This includes holding Information, Education and Communication (IEC) gatherings where information is made accessible to the local community. The IEC aims to facilitate open and transparent engagement with the community and facilitate engagement directly with company representatives to discuss any concerns and resolve questions in an open forum.

Throughout the year, the Didipio Mine maintained a formal grievance mechanism, enabling community grievances and concerns to be raised, investigated and resolved in a timely manner. People can raise grievances via e-mail, phone or in person, triggering inquiries and verification of their concern, and where required an investigation into their grievance to resolve.

Employee management and safety

The safety, health, and wellbeing of employees remains the Company's highest priority. We sadly lost an employee and a contractor in two unrelated accidents at Didipio Mine during 2024. Following each event, the Company conducted thorough investigations to understand the root causes of both incidents and are taking steps to ensure the key learnings are embedded into the Company's approach, systems and processes and across the wider OceanaGold Group, further strengthening the Company's safety culture through focussed actions to prevent fatalities and/or serious injuries.

A key action for Didipio Mine was the development of a site-specific Safety Improvement Plan, which includes increased hazard identification training (particularly in relation to stored energy), and expanded in-field coaching to help everyone identify critical and high-risk tasks and verify critical controls prior to commencing work.

The Company believes that respect in the workplace is fundamental to our culture of care and inclusion, and a critical component of employees feeling safe to speak up. OceanaGold's Respect at Work Policy and Fair Employment Policy applies to everyone at the Company. These policies reflect our commitment to creating a psychologically safe, inclusive and respectful work environment, free from any form of bullying, intimidation or harassment.

The Company aims to create an environment which encourages open dialogue with its workforce so that employees can communicate their needs, concerns and aspirations without fear of retribution. The Company believes in constructive and direct engagement with employees and where relevant, employee representatives. Our Didipio Mine has collective bargaining agreements in place.

The Company aims to prevent and mitigate impacts on the human rights of our workforce, the communities where we operate, employees in our supply chain, and other stakeholders affected by our business activities. OceanaGold Group prepares an annual group-wide Modern Slavery Statement in accordance with both Canadian and Australian requirements. This Statement outlines the OceanaGold Group's approach and the steps being taken to address modern slavery and includes OGP as a subsidiary of the OceanaGold Group.

OGP has a Code of Conduct aligned with OceanaGold's Code of Conduct, which is aligned with OceanaGold's Code of Conduct, which is a practical group-wide guide to help support our Values and create a positive, safe and supportive workplace. The Code of Conduct applies to the everyone at the Company, including directors, employees, contractors and anyone acting on the Company's behalf. The Company expects similar standards from its suppliers, which are set out in OceanaGold's group-wide Supplier Code of Conduct.

Both the Code of Conduct and Supplier Code of Conduct are available on OceanaGold Group's website in English and Tagalog.

5. SOCIAL continued

EMPLOYEE HIRING AND BENEFITS

Employee data

Disclosure	2024	Unit of Measure
Total number of employees ¹	842	#
a. Number of female employees	200	#
b. Number of male employees	642	#
Total turnover rate ²	9.6	%

Employee benefits

List of Benefits	% of female employees who availed for the year	% of male employees who availed for the year
Social Security System (SSS)	27.5	21.6
Pag-ibig Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno (PAG-IBIG)/Home Development Mutual Fund (HDMF)	25.5	17.5
Parental leaves	9.5	5.7
Vacation leaves	97.5	100
Sick leaves	78.5	71.6
Housing assistance (aside from Pag-ibig)	0	1.1
Retirement fund (aside from SSS) ⁴	1.01	2.95
Further education support ³	3	10.9
Telecommuting ⁵	0	0
Flexible-working Hours ⁵	0	0

Employee training and development

Disclosure	2024	Unit of Measure
Total training hours provided to employees	30,015	Hours
Average training hours provided to employees ⁶	36	Hours

Labour-management relations

Disclosure	2024	Unit of Measure
% of employees covered with Collective Bargaining Agreements	47.6	%
Number of consultations conducted with employees concerning employee-related policies	24	#

1 Includes all Filipino national and expatriate employees who are hired or engaged by OGP as of 31 December, 2024.

2 Total turnover rate = Total number of employees who have left the company (voluntary and involuntary) within 12 months preceding 31 December, 2024/total number of employees as of 31 December, 2024.

3 Composed of educational financial assistance provided through scholarship grants to employees.

4 OGP company retirement plan for Filipino nationals only.

5 Telecommuting hours are not formally tracked, however employees may work flexibly as required and subject to approval.

6 Average training hours provided to employees are approximate.

5. SOCIAL continued

Diversity and equal opportunity

Disclosure	2024	Unit of Measure
% of female workers in the workforce	23.8	%
% of male workers in the workforce	76.2	%

WORKPLACE CONDITIONS, LABOUR STANDARDS AND HUMAN RIGHTS

Occupational health and safety

Disclosure	2024	Unit of Measure
Safe Man-Hours (employee and contractor)	5,004,950	Man-hours
No. of work-related injuries (recordable injuries)	4	#
No. of work-related fatalities	2	#

Labour laws and human rights

Disclosure	2024	Unit of Measure
No. of legal actions or employee grievances involving forced or child labour	0	#

Do you have policies that explicitly disallows violations of labour laws and human rights (e.g. harassment, bullying) in the workplace?

Topic	Y/N	If Yes, cite reference in the company policy
Forced labour	Y	OceanaGold Corporation Fair Employment Policy
Child labour	Y	OceanaGold Corporation Fair Employment Policy
Human rights	Y	OceanaGold Corporation Human Rights Policy

SUPPLY CHAIN MANAGEMENT

Do you have a supplier accreditation policy? If yes, please attach the policy or link to the policy:

[OceanaGold Corporation Supplier Code of Conduct \(English\)](#)

[OceanaGold Corporation Supplier Code of Conduct \(Tagalog\)](#)

Do you consider the following sustainability topics when accrediting suppliers?

Topic	Y/N	If Yes, cite reference in the supplier policy
Environmental performance	Y	
Forced labour	Y	
Child labour	Y	OceanaGold Corporation Supplier Code of Conduct
Human rights	Y	
Bribery and corruption	Y	

6. UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (SDGs)

PRODUCT OR SERVICE CONTRIBUTION TO UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (SDGS)

OceanaGold Group is a signatory to the United Nations Global Compact (UNGC) and aligns our approach with the Ten Principles of the UNGC in the areas of Human Rights, Labour, Environment, and Anti-Corruption.

The Company has not conducted formal mapping of its activities against the UN SDGs and plans to do this in 2025, aligned with new Philippine regulatory requirements for companies to incorporate SDG mapping into their community programs, and reporting of these programs, from 2025.

SOCIAL DEVELOPMENT AND MANAGEMENT PROGRAM (SDMP), COMMUNITY DEVELOPMENT FUND (CDF) & PROVINCIAL DEVELOPMENT FUND (PDF)

The Didipio Mine has supported the long-term socio-economic development of the Didipio Mine host and neighboring communities. This started with community memorandums of agreement with commencement of exploration activities through social development programs, including more recently community projects to build or improve schools, hospitals, sporting facilities, water systems and roads.

Under the Philippine Mining Act, since the commencement of operation in 2013, the Company has allocated funds to the Didipio Social Development and Management Program (SDMP), which benefits the communities adjacent to the Didipio Mine. Under the FTAA, the Company also supports a broader population in the Philippines, contributing to a Community Development Fund (CDF) and a Provincial Development Fund (PDF). Under the FTAA, each year, the Company allocates 1% and 0.5% of Didipio Mine's gross mining revenues of the preceding year to the CDF and PDF respectively. Both funds support the sustainable social, economic and cultural development of communities outside the SDMP area. There is likewise the Community Development Program (CDP), which benefits communities hosting our exploration activities.



7. APPENDIX

GLOSSARY

Key abbreviations and terms in this report.

Abbreviation	Term
CDF	Community Development Fund
CSR	Corporate Social Responsibility
ESG	Environment, Social and Governance
FTAA	Financial or Technical Assistance Agreement
GHG	Greenhouse gas
GRI	Global Reporting Initiative
HDMF	Home Development Mutual Fund
IEC	Information, Education and Consultation
IUCN	International Union for Conservation of Nature
LPG	Liquefied Petroleum Gas
OGC	OceanaGold Corporation
OGP	OceanaGold (Philippines), Inc.
PAG-IBIG	Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno
PDF	Provincial Development Fund
PHP	Philippine peso
SDG	Sustainable Development Goal
SDMP	Social Development and Management Program
SEC	Securities and Exchange Commission
SSS	Social Security System
UN	United Nations
UNGC	United Nations Global Compact
USD	U.S. dollar

7. APPENDIX continued

REPORTING INDEX: OCEANAGOLD PHILIPPINES 2024 SUSTAINABILITY REPORT

This reporting index has been prepared in accordance with the SEC Philippines: Annex A: Reporting Template.

SEC Philippines Sustainability Report indicator/metric		OceanaGold Philippines Basis of Preparation for reported indicator/metric	
ECONOMIC			
Economic Performance			
Direct economic value distributed	Employee wages and benefits	The economic value of wages and benefits distributed to OceanaGold Philippines employees, plus other employee expenses.	Sum of monetary value of wages and benefits distributed to OceanaGold Philippines employees, plus other employee expenses.
	Payments to suppliers	Financial expenditure for goods and services with a local supplier.	Sum of monetary value for goods and services with local suppliers.
	Dividends given to stockholders	Any portion of OceanaGold Philippines' company profit paid to either shareholders as a dividend or to loan providers as an interest payment.	Sum of monetary value of OceanaGold Philippines' company profit paid to either shareholders as a dividend or to loan providers as an interest payment.
	Taxes given to government	Income tax, royalties, employer payroll taxes and all other payments to governments.	Sum of monetary value expenditure on Income tax, royalties and other payments to governments.
	Investments to communities	Donations, community investments, and investment to community programs and/or infrastructure.	Sum of monetary value expended on donations, community investments, and investment to community programs and/or infrastructure.
Procurement Practices			
Proportion of spending on local suppliers	Percentage of procurement budget used for significant locations of operations that is spent on local suppliers	Financial expenditure for goods and services with a supplier defined to be within the local boundary. Local is defined as the host barangay and adjacent barangays as defined in the Social Development Management Plan.	Sum of monetary value for goods and services with all local suppliers.
Anti-corruption			
Training on anti-corruption policies and procedures	Percentage of directors and management that have received anti-corruption training	Asset President & Department Managers/Managers are required to complete the OceanaGold online bribery and corruption training every two years. The total number reported represents those who completed the online training during the year, but not the total number of people who were compliant with respect to this training as at year-end. The training concerns incidents in which bribing government officials, making facilitation payments, commercial bribery or acting with a conflict of interest occur.	Numerical count of Asset Presidents & Department Managers/Managers that completed the anti-corruption training during the reporting period.
	Percentage of employees that have received anti-corruption training	Employees and contractors are required to complete the OceanaGold online bribery and corruption training every two years. The total number reported represents those who completed the online training during the year, but not the total number of people who were compliant with respect to this training as at year-end. The training concerns incidents in which bribing government officials, making facilitation payments, commercial bribery or acting with a conflict of interest occur.	Numerical count of employees that completed the anti-corruption training during the reporting period.

7. APPENDIX continued

SEC Philippines Sustainability Report indicator/metric		OceanaGold Philippines Basis of Preparation for reported indicator/metric	
ENVIRONMENT			
Resource Management			
Energy consumption within the organization	Energy consumption (renewable sources)	Energy consumption associated with energy consumed by renewable energy sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Energy content factor [energy/unit] * consumed amount of energy source [unit].
	Energy consumption (gasoline)	Energy consumption associated with energy consumed by gasoline sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Energy content factor [energy/unit] * consumed amount of energy source [unit].
	Energy consumption (LPG)	Energy consumption associated with energy consumed by liquid petroleum gas sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Energy content factor [energy/unit] * consumed amount of energy source [unit].
	Energy consumption (diesel)	Energy consumption associated with energy consumed by diesel sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Energy content factor [energy/unit] * consumed amount of energy source [unit].
	Energy consumption (electricity)	Energy consumption associated with energy consumed by electricity sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Energy content factor [energy/unit] * consumed amount of energy source [unit].
Reduction of energy consumption	Energy reduction (gasoline)	Energy consumption reduced from the previous year's energy consumed by gasoline sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Current year's energy consumption from defined source – previous year's energy consumption from defined source.
	Energy reduction (LPG)	Energy consumption is reduced from the previous year's energy consumed by liquid petroleum gas sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Current year's energy consumption from defined source – previous year's energy consumption from defined source.
	Energy reduction (diesel)	Energy consumption is reduced from the previous year's energy consumed by diesel sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Current year's energy consumption from defined source – previous year's energy consumption from defined source.
	Energy reduction (electricity)	Energy consumption is reduced from the previous year's energy consumed by electricity sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Current year's energy consumption from defined source – previous year's energy consumption from defined source.

7. APPENDIX continued

SEC Philippines Sustainability Report indicator/metric		OceanaGold Philippines Basis of Preparation for reported indicator/metric	
Water consumption within the organization	Water withdrawal	The total water extracted from surface water features (rivers, creeks) or ground water resources (aquifers, bores) as well as water harvested from precipitation and runoff within the mine lease, water entrained in ore, and water made available from underground dewatering.	Total withdrawal = water extracted from surface and groundwater sources + water harvested from precipitation and runoff + water entrained in ore + water made available through dewatering + water supplied by a third-party.
	Water consumption	All water that has been withdrawn and removed by task losses, evaporation, or entrainment in products/tailings and not returned back to surface water, groundwater, sea water or a third party.	Total water withdrawn – total water discharged.
	Water recycled and reused	Water recycled and reused is waste water that has been used in operational task and shows an improvement in quality due to active treatment methods requiring active treatment methods requiring energy and/or physical inputs, such as chemicals.	Total volume in megalitres of waste water from operations that has been recycled and reused.
Ecosystems and biodiversity (whether in upland/ watershed or coastal/ marine)	Habitats protected or restored	Protected areas are those that have been protected from operational activities and the environment remains in its original state with a healthy and functioning ecosystem. These areas have not been disturbed by mining and have been protected by a legal instrument.	The land area in hectares that has been protected and/or restored.
		Restored areas are those that were used during or affected by operational activities and where remediation measures have rehabilitated disturbed land to achieve closure criteria that has been accepted by the regulator.	
Environmental impact management			
Greenhouse Gas (GHG)	Direct (Scope 1) GHG Emissions	Scope 1 emissions are direct greenhouse gas emissions from operations that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).	Emission factor [tCO ₂ -e/unit] * consumed amount of emissions source [unit].
	Energy indirect (Scope 2) GHG Emissions	Scope 2 emissions are indirect greenhouse gas emissions from operations that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries). Emissions are quantified using the market-based methodology as per the Greenhouse Gas protocol.	Emission factor [tCO ₂ -e/unit] * consumed electricity [unit].
Solid and Hazardous Wastes			
Effluents	Total volume of water discharges	The sum of effluents, used water and unused water released to surface water, ground water and/or to a third party for which the facility has no further use.	Water released to surface water features (creeks/rivers) + water released to groundwater + water supplied to third parties.
	Percent of wastewater recycled	Waste water recycled is water that has been used in operational task and shows an improvement in quality due to active treatment methods requiring active treatment methods requiring energy and/or physical inputs, such as chemicals.	Total volume in megalitres of waste water from operations that has been recycled.

7. APPENDIX continued

SEC Philippines Sustainability Report indicator/metric		OceanaGold Philippines Basis of Preparation for reported indicator/metric	
Environmental compliance			
Non-compliance with Environmental Laws and Regulations	Total amount of monetary fines for non-compliance with environmental laws and/or regulations	Fines or penalties that have the financial equivalency at an individual operational level of between \$20,000–\$200,000.	Numerical count of fines or penalties that have the financial equivalency at an individual operational level of between \$20,000–\$200,000.
	No. of non-monetary sanctions for non-compliance with environmental laws and/or regulations	Non-compliance with laws and regulations is any environmental incident that results in a breach of regulatory requirements (i.e., compliance limits, permit or consent conditions), and results in non-financial disciplinary action.	Numerical count of all non-compliances with environmental laws and regulations.
SOCIAL			
Employee Management			
Employee Hiring	Total number of employees	All individuals hired on a full-time or part-time basis with no set end date for employment; individuals engaged under a permanent employment agreement; and individuals hired on a temporary and flexible basis with no set requirements beyond completing a specific task/project. This includes individuals engaged under fixed-term (limited tenure) or casual employment agreements.	Numerical count of all individuals hired on a full-time or part-time basis with no set end date for employment; individuals engaged under a permanent employment agreement; and individuals hired on a temporary and flexible basis with no set requirements beyond completing a specific task/project. This includes individuals engaged under fixed-term (limited tenure) or casual employment agreements.
	Number of female employees	All employees who identify as female.	Numerical count of all employees who identify as female.
	Number of male employees	All employees who identify as male.	Numerical count of all employees who identify as male.
	Total turnover rate	The rate of employees who left the company during the year.	Total number of employees who have left the company (voluntary and involuntary) within 12 months preceding 31st December 2024/ total number of employees as of Dec 31st 2024
	Ratio of lowest paid employee against minimum wage	This metric is confidential information to the Company and not disclosed	
Employee benefits	% of female employees who availed for the year and % of male employees who availed for the year	Benefits granted to Didipio employees (OGP/ OceanaGold Philippines) either statutory/ government benefits, collective/union benefits & company benefits	Percentage of either female or male employees who availed of benefits granted to Didipio employees (OGP/ OceanaGold Philippines) either statutory/government benefits, collective/union benefits & company benefits.

7. APPENDIX continued

SEC Philippines Sustainability Report indicator/metric		OceanaGold Philippines Basis of Preparation for reported indicator/metric	
Employee Training and Development	Total training hours provided to employees	Hours of training that the organisation's employees have undertaken during the reporting period.	Numerical count of the hours of training that the organisation's employees have undertaken during the reporting period.
	Average training hours provided to employees	Average hours of training that the organisation's employees have undertaken during the reporting period.	The hours of training that the organisation's employees have undertaken during the reporting period/total (male or female) employees
Labor-Management Relations	% of employees covered with Collective Bargaining Agreements	Employees who are part of a collective agreement or union.	Percentage of employees who are part of a collective agreement or union.
	Number of consultations conducted with employees concerning employee-related policies	Consultations conducted with employees concerning employee-related policies	Numerical count of consultations conducted with employees concerning employee-related policies.
Diversity and Equal Opportunity	% of female workers in the workforce	Employees in the workforce who identify as female.	Percentage of employees in the workforce who identify as female.
	% of male workers in the workforce	Employees in the workforce who identify as male.	Percentage of employees in the workforce who identify as male.
Workplace Conditions, Labor Standards, and Human Rights			
Occupational Health and Safety	Safe Man-Hours (employee and contractor)	The hours worked for all employees and contractors across all offices and sites.	Numerical count of hours worked for all employees and contractors across all offices and sites.
	No. of work-related injuries (recordable injuries)	Any injury that occurs due to exposure to a workplace hazard. Inclusive of lost-time, medically treated, and restricted work injuries.	Numerical count of all lost-time, medically treated, and restricted work injuries that occurred due to exposure to a workplace hazard.
	No. of work-related fatalities	A fatal injury that occurs due to exposure to a workplace hazard.	Numerical count of all fatalities that occurred due to exposure to a workplace hazard.
Labor Laws and Human Rights	No. of legal actions or employee grievances involving forced or child labor	A legal action or complaint relating to forced labour or child labour violations reported to OceanaGold through a formal process, or an instance of non-compliance identified through established procedures such as management system audits, formal monitoring programs, or grievance mechanisms.	Numerical count of all legal actions or complaints relating to forced labour or child labour violations reported to OceanaGold through a formal process, or an instance of non-compliance identified through established procedures such as management system audits, formal monitoring programs, or grievance mechanisms.

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