

OceanaGold Philippines  
Sustainability Report


2025



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 Workers at the Didipio Mine processing plant, Philippines

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## Acknowledgement

OceanaGold acknowledges the Indigenous Peoples in all jurisdictions who 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 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 and 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.

# About this report

## Contextual information

OceanaGold (Philippines), Inc. (“OGP” or “the Company”) is one of the leading producers of gold and copper in the Philippines, and is a subsidiary of OceanaGold Corporation (“OGC”, “OceanaGold”, “OceanaGold Group” or the “OGC Group”).

The Company operates the Didipio gold and copper mine (the “Didipio Mine”), located in the northern Luzon region of the Philippines, approximately 270 km north-northeast of Metro Manila. The Didipio Mine is operated by the Company under a Financial or Technical Assistance Agreement (“FTAA”) with the Philippine Government, which grants the Company title, exploration and mining rights within a fixed fiscal regime. The FTAA was executed in 1994, and was renewed on July 14, 2021, for an additional 25-year period commencing on June 19, 2019.

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

The Company adheres to OGC’s group-wide approach to responsible mining, guided by an overarching Responsible Mining Framework. The Framework defines how the Company strives to operate every day, at every level of its business, to manage potential economic, environmental and social impacts and risks, while leveraging the positive outcomes for all its stakeholders.

### COMPANY DETAILS

<b>Name of Organization</b>	OceanaGold (Philippines), Inc.
<b>Location of Principal Office</b>	Didipio Mine, Didipio, Kasibu, Nueva Vizcaya
<b>Location of Operations</b>	Didipio Mine, Didipio, Kasibu, Nueva Vizcaya
<b>Report Boundary: Legal entities included in this report</b>	OceanaGold (Philippines), Inc. <sup>1</sup>
<b>Business Model including Primary Activities. Brands.</b>	Large scale exploration, development and utilization of mineral resources.
<b>Products and Services</b>	Products include gold doré and copper concentrate.
<b>Reporting Period</b>	January 1 to December 31, 2025
<b>Highest Ranking Person responsible for this report</b>	President, OceanaGold (Philippines), Inc.

OceanaGold Philippines 2025 Sustainability Report (“this report”) discloses OGP’s sustainability-related performance from January 1 to December 31, 2025, and is structured according to the Securities and Exchange Commission (SEC) Philippines: Annex A: Reporting Template and is our second report issued under this requirement.

This report should be read in conjunction with the related information disclosed in the Company’s 2025 Annual Report, and OGC’s annually published group-wide sustainability reports and disclosures available on OGC’s corporate website: [oceanagold.com](https://oceanagold.com)

Material information related to disclosure topics “Marketing and labelling in the SEC Philippines Annex A: Sustainability Reporting Template” (as issued by the SEC Philippines) have been determined by OGP as not relevant or material for the Company and are therefore not disclosed in this report.

Certain topics included in the *SEC Philippines Annex A: Sustainability Reporting Template*, while deemed non-material by OGP for disclosure requirements but still applicable to the Company, are omitted from this report due to the unavailability of verified data during the reporting timeframe. These topics are: “Air pollutants”, “Solid and hazardous waste”, “Materials used by the organization”, “Analysis on relationships with the community”, “Customer satisfaction” and “Customer privacy and complaints”.

<sup>1</sup> OceanaGold Corporation owns 80% of OceanaGold (Philippines) Inc., the entity that holds the agreement to operate the Didipio Mine, with the other 20% held publicly via a listing on the Philippines Stock Exchange. The Didipio Mine is operated by OceanaGold.

# Overview

## Our Purpose

Our Purpose is mining gold for a better future. We care about the impact of our operations and follow 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 and partner with, supply and invest in, to create value. This Vision is brought to life by our Values.

## Our Values

Our Values – Care, Respect, Integrity, Performance and Teamwork – shape how we connect, collaborate and create great outcomes. They are the foundation of our culture and guide us in delivering our Vision.

### PANGANGALAGA

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

### CARE

We care for the safety, health and well-being of our people and 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 pantanagutan 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.

# Governance

The Company is committed to safely and responsibly operating the Didipio Mine and creating positive outcomes 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 the OGC Responsible Mining Framework. The Framework defines how we manage economic, environmental, and social impacts and risks, and seek opportunities to create value for stakeholders.

## Materiality

The OceanaGold Group conducts a 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. These sustainability topics are regularly monitored, reviewed and refined. The most material are listed in Table 1. These material topics inform the Company’s strategic and disclosure considerations, for governance, strategy, stakeholder engagement and reporting.

**Table 1: Material sustainability topics**

<b>MOST MATERIAL</b>
Health and safety
Social performance
Economic impact and social investment
Human rights
Tailings storage management
Biodiversity
Closure planning
Water and effluents
Climate change and energy

## Anti-corruption

The Company adheres to the OGC group-level Anti-Corruption Policy, and the related Anti-Bribery and Anti-Corruption Standard, which prohibit 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 and training. The Company’s employees and Board members undertake anti-bribery and anti-corruption training as required by the Policy. This training remains valid for two years.

## Training on anti-corruption policies and procedures<sup>1</sup>

<b>DISCLOSURE</b>	<b>2025</b>	<b>UNIT OF MEASURE</b>
Employees to whom the organization’s anti-corruption policies and procedures have been communicated	100%	Percentage
Directors and management that have received anti-corruption training	83%	Percentage
Employees that have received anti-corruption training	85%	Percentage

<sup>1</sup> This disclosure references the proportion of employees who completed training within the mandatory compliance period. Our training cycle requires a refresher every 24 months for training to be considered valid.

# Economic value

The Company contributes to improving socio-economic outcomes in local communities. We share the benefits generated by our mining operations, by creating jobs, paying taxes, and where possible, procuring local goods and services. We prioritize local suppliers for essential services, such as transportation, catering, transportation, and waste management. We also invest in local infrastructure development and social and environmental initiatives, to support sustainable development where we operate.

## Economic performance

### Direct economic value generated and distributed

DISCLOSURE	2025	UNIT OF MEASURE
<b>Direct economic value generated:</b>		
Direct economic value generated (revenue)	\$438,800,000	USD
<b>Direct economic value distributed:</b>		
a. Operating costs	\$229,612,973	USD
b. Employee wages and benefits	\$23,416,355	USD
c. Payments to suppliers (local) <sup>1</sup>	\$17,684,825	USD
d. Dividends to stockholders	\$19,400,000	USD
e. Taxes paid to government	\$105,230,000	USD
f. Investments to communities <sup>2</sup>	\$9,753,880	USD

## Procurement practices

### Proportion of spending on local suppliers

DISCLOSURE	2025	UNIT OF MEASURE
Procurement budget used for significant locations of operations spent on local suppliers <sup>1</sup>	10%	Percentage

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

<sup>2</sup> Investments to communities made by Oceana Gold Philippines include donations, community programs, infrastructure investment contributions, and contributions to mandatory social investment funds.

# Environment and climate change

## Environmental management

The Company is committed to responsible environmental management and recognizes the potential effects that mining operations can have on the natural environment and the 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, including mining operations, 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.

In 2025, a key focus for us was water management, in particular maintaining underground safety, protecting infrastructure integrity, and ensuring effective environmental performance. Total water withdrawal increased compared to 2024, primarily driven by ongoing wet weather events, which resulted in higher water inflows. To manage site water inventories and maintain operational and environmental controls, water discharge volumes increased during the year compared to 2024.

The Company maintained 45.4 ha of protected habitat through the Mining Forest Program, supporting ongoing restoration and protection of designated areas in partnership with local communities.

## Climate change management

In 2025, OceanaGold released a Climate Change Policy and published a Climate Transition Plan (both available on the [OceanaGold website](#)). We use both documents to guide climate change and GHG emissions-related programs at Didipio. OceanaGold aspires to achieve a 30% reduction in Scope 1 and 2 emissions by 2030, using 2022 as a base year, and net zero Scope 1 and 2 GHG emissions by 2050.<sup>1</sup>

In 2025, Didipio reduced its Scope 2 emissions through Renewable Energy Certificates (REC) purchases, which accounted for 100% of site electrical energy consumption. We also continued to assess potential future options, including electrified mobile equipment, that will eventually help to reduce Scope 1 GHG emissions when the technology becomes commercially feasible.

## Greenhouse Gas (GHG) emissions

### GHG emissions

DISCLOSURE	2025	UNIT OF MEASURE
Direct (Scope 1) GHG emissions	24,182	Tonnes of CO <sub>2</sub> e
Energy indirect (Scope 2) GHG Emissions (market based)	0	Tonnes of CO <sub>2</sub> e
Energy indirect (Scope 2) GHG Emissions (location based)	102,335	Tonnes of CO <sub>2</sub> e

<sup>1</sup> In 2025, OGC reviewed its interim climate target, to reflect a new base year of 2022. Previously the base year was 2019. However, given the Didipio Mine was non-operational in 2019, this did not represent typical annual GHG emissions. The first full year of Didipio's operation post recommencement was 2022. To better reflect OGC's total GHG emissions profile, 2022 has been selected as the base year for the Group's updated 2030 Scope 1 and 2 target.

## Resource management

### Energy consumption within the organization

DISCLOSURE	2025	UNIT OF MEASURE
Energy consumption (renewable sources)	0	GJ
Energy consumption (gasoline)	0	GJ
Energy consumption (LPG)	989	GJ
Energy consumption (diesel)	293,105	GJ
Energy consumption (electricity)	600,615	GJ

### Reduction of energy consumption

DISCLOSURE	2025	UNIT OF MEASURE
Energy reduction (gasoline)	0	GJ
Energy reduction (LPG)	0	GJ
Energy reduction (diesel)	0	GJ
Energy reduction (electricity)	0	GJ

### Water consumption<sup>1</sup> within the organization

DISCLOSURE	2025	UNIT OF MEASURE
Water withdrawal	23,521	ML
Water consumption	-12,985	ML
Water recycled and reused <sup>2</sup>	4,169	ML

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. Operations 2025 required significant dewatering, which resulted in substantial discharges from the site. In addition, significant rainfall experienced in 2025 due to numerous typhoons in the region led to further inflows and discharges, creating additional 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.

## Ecosystems and biodiversity

### Ecosystems and biodiversity in upland/watershed or coastal/marine

DISCLOSURE	2025	UNIT OF MEASURE
Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas <sup>1</sup>	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	2025	UNIT OF MEASURE
Water discharges	36,507	ML
Treated water recycled	22	ML
Wastewater recycled <sup>2</sup>	43%	Percentage

## Environmental compliance

### Non-compliance with environmental laws and regulations

DISCLOSURE	2025	UNIT OF MEASURE
Monetary fines for non-compliance with environmental laws and/or regulations	\$0	USD
Non-monetary sanctions for non-compliance with environmental laws and/or regulations	0	Count
Cases resolved through dispute resolution mechanism	N/A	Count

<sup>1</sup> The Didipio Mine is "adjacent to" and not in a protected area.

<sup>2</sup> 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.

# Social

## Relationships with the community

We are committed to creating and maintaining strong relationships in the communities where we operate, through open and respectful engagement. Our commitment as a responsible mining company means we respect local cultures, listen and respond to community concerns, and diverse viewpoints.

The Company's engagement is based on 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 company representatives discuss community concerns and resolve questions in an open forum.

## Employee management

OceanaGold's group-wide [Respect at Work Policy](#) and [Fair Employment Policy](#) apply to everyone in 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.

We aim to create an environment where employees can communicate their needs, concerns and aspirations without fear of retribution. We believe in constructive and direct engagement with employees and, where relevant, employee representatives. In 2025, Didipio Mine had collective bargaining agreements in place with 43% of our workforce.

## Human rights

Our Human Rights Policy sets our expectations and responsibilities for respecting human rights across our sphere of influence. The policy aligns with internationally recognized standards, including the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the United Nations Declaration on the Rights of Indigenous Peoples, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. It is supported by a robust internal framework, including our Human Rights Standard and Responsible Mining Framework.

OceanaGold Group prepares an annual group-wide Modern Slavery Statement in accordance with both Canadian and Australian requirements. This Statement outlines the OGC's approach and the steps being taken to address modern slavery and includes OGP as a subsidiary of the OGC.

We use the OceanaGold Group Code of Conduct as a practical guide to help us create a positive, safe and supportive workplace. The Code of Conduct applies to everyone at the Company, including directors, employees, contractors and anyone acting on our 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.

## Employee hiring and benefits

### Employee data

DISCLOSURE	2025	UNIT OF MEASURE
Total number of employees <sup>1</sup>	968	Count
a. Number of female employees	224	Count
b. Number of male employees	744	Count
Total turnover rate <sup>2</sup>	8%	Percentage

1 Includes all Filipino national and expatriate employees who are hired or engaged by OGP as of December 31, 2025.

2 Total turnover rate= total number of employees who have left the company (voluntary and involuntary) within 12 months preceding December 31, 2025/total number of employees as of December 31, 2025.

## Employee benefits

### Female employees who availed of employee benefits during the year

DISCLOSURE	2025	UNIT OF MEASURE
Social Security System (SSS)	19%	Percentage
Pag-ibig Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno (PAG-IBIG)/Home Development Mutual Fund (HDMF)	17%	Percentage
Parental leaves	9%	Percentage
Vacation leaves	95%	Percentage
Sick leaves	72%	Percentage
Housing assistance (aside from Pag-ibig)	0%	Percentage
Retirement fund (aside from SSS) <sup>1</sup>	0%	Percentage
Further education support <sup>2</sup>	2%	Percentage
Telecommuting <sup>3</sup>	0%	Percentage
Flexible-working Hours <sup>3</sup>	0%	Percentage

### Male employees who availed of employee benefits during the year

DISCLOSURE	2025	UNIT OF MEASURE
Social Security System (SSS)	9%	Percentage
Pag-ibig Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno (PAG-IBIG)/Home Development Mutual Fund (HDMF)	15%	Percentage
Parental leaves	6%	Percentage
Vacation leaves	93%	Percentage
Sick leaves	67%	Percentage
Housing assistance (aside from Pag-ibig)	0%	Percentage
Retirement fund (aside from SSS) <sup>1</sup>	0%	Percentage
Further education support <sup>2</sup>	6%	Percentage
Telecommuting <sup>3</sup>	0%	Percentage
Flexible-working Hours <sup>3</sup>	0%	Percentage

### Employee training and development

DISCLOSURE	2025	UNIT OF MEASURE
Total training hours provided to employees	129,854	Hours
Average training hours provided to employees <sup>4</sup>	134.15	Hours

1 OGP company retirement plan for Filipino nationals only.

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

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

4 Average training hours provided to employees are approximate.

## Labour-management relations

DISCLOSURE	2025	UNIT OF MEASURE
Employees covered with Collective Bargaining Agreements	43%	Percentage
Number of consultations conducted with employees concerning employee-related policies	25	Count

## Diversity and equal opportunity

DISCLOSURE	2025	UNIT OF MEASURE
Female workers in the workforce	23%	Percentage
Male workers in the workforce	77%	Percentage

## Workplace conditions, labour standards and human rights

### Occupational health and safety

Our culture is built on care, respect, integrity, performance and teamwork. The safety, health and wellbeing of our employees will always be our priority. Our unwavering goal is that everyone returns home safely every day.

No workplace fatalities or life altering injuries occurred in 2025, safety performance strengthened across our operations, we recorded three recordable injuries – a 50% reduction from 2024.

In 2025, we refreshed the Our Safe Behaviors program, including an induction for new starters and additional training for peer-nominated Opinion Leaders. Opinion Leaders support safety through peer and social influence – not hierarchy – helping employees to raise issues, share ideas and solve problems together.

We use our Critical Control Verification Program to systematically review life-threatening risks in specific tasks. This includes field level assessments, where leaders are in the field verifying that critical controls have been effectively identified and implemented.

DISCLOSURE	2025	UNIT OF MEASURE
Safe man-hours (employee and contractor)	5,812,028	Work hours
No. of work-related injuries (recordable injuries)	3	Count
No. of work-related fatalities	0	Count

### Labour laws and human rights

DISCLOSURE	2025	UNIT OF MEASURE
Legal actions or employee grievances involving forced or child labour	0	Count

## Social continued

Do you have policies that explicitly disallow 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	Yes	
Child labour	Yes	<a href="#">OceanaGold Corporation Human Rights Policy</a>
Human rights	Yes	

## 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	Yes	
Forced labour	Yes	<a href="#">OceanaGold Corporation Supplier Code of Conduct (English)</a>
Child labour	Yes	<a href="#">OceanaGold Corporation Supplier Code of Conduct (Tagalog)</a>
Human rights	Yes	
Bribery and corruption	Yes	

# United Nations Sustainable Development Goals (SDGs)

## Product or service contribution to United Nations Goals (SDGs)

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

OceanaGold Philippines aligns its Social Development and Management Plan and Community Development Fund with the principles of the UN SDGs. In 2026, we will align our reporting of funding initiatives with relevant SDGs, in accordance with Philippine regulatory requirements.

## Social, community and provincial development

The Didipio Mine has supported the long-term socio-economic development of its host and neighbouring communities. This started with community memorandums of agreement for social development programs when exploration activities began. More recently, these programs have included community projects to build or improve schools, hospitals, sporting facilities, water systems and roads.

Under the Philippine Mining Act, since starting operations 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. Similarly, the Community Development Program (CDP) benefits the communities hosting our exploration activities.

### Economic

- Economic performance
- Procurement practices



### Environment & Climate Change

- Environmental management
- Climate change management
- Greenhouse gas (GHG) emissions
- Resource management
- Water consumption within the organization
- Ecosystems and biodiversity



### Social

- Relationships with the community
- Employee management
- Employee hiring and benefits
- Labour-management relations
- Diversity and equal opportunity
- Human rights
- Occupational health and safety
- Supply chain management



# Appendix A

## 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

# Appendix B

## Disclosure Index – SEC Philippines Sustainability Report Indicators

SEC PHILIPPINES INDICATOR/METRIC		OCEANAGOLD PHILIPPINES BASIS OF PREPARATION	
<b>ECONOMIC</b>			
<b>Economic performance</b>			
<b>Direct economic value distributed</b>	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 Oceana Gold Philippines employees, plus other employee expenses.
	Payments to suppliers (local)	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 Oceana Gold 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.
<b>Procurement practices</b>			
<b>Proportion of spending on local suppliers</b>	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

SEC PHILIPPINES INDICATOR/METRIC		OCEANAGOLD PHILIPPINES BASIS OF PREPARATION	
<b>Anti-corruption</b>			
<b>Training on anti-corruption policies and procedures</b>	Percentage of directors and management that have received anti-corruption training	Asset President, Managers/ Directors/Principals, Senior Vice Presidents, Vice Presidents/ Heads of (Function)/Department Managers, and Superintendents / Senior Professionals are required to complete the OceanaGold online bribery and corruption training every two years. The total number reported represents the percentage of persons that are compliant with training requirements at the end of the reporting period. The training concerns incidents in which bribing government officials, making facilitation payments, commercial bribery or acting with a conflict of interest occur.	Percentage of Asset Presidents, Managers/Directors/Principals, Senior Vice Presidents, Vice Presidents/Heads of (Function)/ Department Managers, and Superintendents/Senior Professionals that completed the anti-corruption training and are compliant with the mandatory training requirements at the end of 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 the percentage of employees that are compliant with training requirements at the end of the reporting period. The training concerns incidents in which bribing government officials, making facilitation payments, commercial bribery or acting with a conflict of interest occur.	Percentage of employees that completed the anti-corruption training and are compliant with the mandatory training requirements at the end of the reporting period.
<b>ENVIRONMENT</b>			
<b>Resource management</b>			
<b>Energy consumption within the organization</b>	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].

SEC PHILIPPINES INDICATOR/METRIC	OCEANAGOLD PHILIPPINES BASIS OF PREPARATION		
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].	
<b>Reduction of energy consumption</b>	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 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.
<b>Water consumption within the organization</b>	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.

SEC PHILIPPINES INDICATOR/METRIC		OCEANAGOLD PHILIPPINES BASIS OF PREPARATION	
<b>Ecosystems and biodiversity (whether in upland/watershed or coastal/marine)</b>	Habitats protected or restored	<p>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.</p> <p>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.</p>	The land area in hectares that has been protected and/or restored.
<b>Environmental impact management</b>			
<b>Greenhouse Gas (GHG)</b>	Direct (Scope 1) GHG Emissions	Scope 1 emissions are direct greenhouse gas emissions from operations that are owned or controlled by the reporting company (Oceana Gold Corporation or its subsidiaries).	Emission factor [tCO <sub>2</sub> -e/unit] * consumed amount of emissions source [unit].
	Energy indirect (Scope 2) GHG Emissions (market based)	Scope 2 emissions are indirect greenhouse gas emissions from operations that are owned or controlled by the reporting company (Oceana Gold Corporation or its subsidiaries). Emissions are quantified using both the market-based and location based methodology as per the Greenhouse Gas Protocol.	<p>Emission factor [tCO<sub>2</sub>-e/unit] * consumed electricity [unit].</p> <p>Emission factors utilize market-based factors from the highest applicable hierarchy based on the Greenhouse Gas Protocol – Scope 2 guidance (certificates, contract factor, supplier/utility factor, residual mix factor, location-based factor).</p>
	Energy indirect (Scope 2) GHG Emissions (location based)	Scope 2 emissions are indirect greenhouse gas emissions from operations that are owned or controlled by the reporting company (Oceana Gold Corporation or its subsidiaries). Emissions are quantified using both the market-based and location based methodology as per the Greenhouse Gas Protocol.	<p>Emission factor [tCO<sub>2</sub>-e/unit] * consumed electricity [unit].</p> <p>Emission factors utilize location-based factors from the jurisdiction the emissions source was consumed, with a preference to more granular factors where available, e.g. state or regional level factors are preference over national factors where available.</p>
<b>Effluents</b>			
<b>Effluents</b>	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.
	Percentage of wastewater recycled	Waste water recycled is water that has been used in operational tasks and shows an improvement in quality due to active treatment methods requiring energy and/or physical inputs, such as chemicals	Total volume of waste water from operations that has been recycled, expressed as a percentage.

SEC PHILIPPINES INDICATOR/METRIC		OCEANAGOLD PHILIPPINES BASIS OF PREPARATION	
<b>Environmental compliance</b>			
<b>Non-compliance with environmental laws and regulations</b>	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-monetary sanctions for non-compliances with environmental laws and regulations.
<b>SOCIAL</b>			
<b>Employee management</b>			
<b>Employee hiring</b>	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 are identified as female in SuccessFactors per their submitted legal documentation.	Numerical count of all female employees.
	Number of male employees	All employees who are identified as male in SuccessFactors per their submitted legal documentation.	Numerical count of all male employees.
	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 2025/ total number of employees as of Dec 31st 2025
	Ratio of lowest paid employee against minimum wage	This metric has not been calculated or disclosed during the reporting period	
<b>Employee benefits</b>	% 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.

SEC PHILIPPINES INDICATOR/METRIC		OCEANAGOLD PHILIPPINES BASIS OF PREPARATION	
<b>Employee training and development</b>	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
<b>Labor-management relations</b>	% of employees covered with Collective Bargaining Agreements	Employees who are part of collective bargaining 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
<b>Diversity and equal opportunity</b>	% of female workers in the workforce	All employees who are identified as female in SuccessFactors per their submitted legal documentation.	Percentage of employees who are identified as female in SuccessFactors per their submitted legal documentation.
	% of male workers in the workforce	All employees who are identified as male in SuccessFactors per their submitted legal documentation.	Percentage of employees who are identified as male in SuccessFactors per their submitted legal documentation.
<b>Workplace conditions, labor standards, and human rights</b>			
<b>Occupational health and safety</b>	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, restricted work injuries, and fatalities	Numerical count of all lost-time, medically treated, restricted work injuries, and fatalities 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.
<b>Labor laws and human rights</b>	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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PSE: OGP

