CR03293-2026

SECURITIES AND EXCHANGE COMMISSION

SEC FORM - I-ACGR

INTEGRATED ANNUAL CORPORATE GOVERNANCE REPORT

1. For the fiscal year ended
   Dec 31, 2025
2. SEC Identification Number
   A 1996-02982
3. BIR Tax Identification Number
   00487017100000
4. Exact name of issuer as specified in its charter
   OceanaGold (Philippines), Inc.
5. Province, country or other jurisdiction of incorporation
   Philippines
6. Industry Classification Code(SEC Use Only)
7. Address of principal office
   Didipio Mine, Barangay Didipio, Kasibu, Nueva Vizcaya
   Postal Code
   3703
8. Issuer's telephone number, including area code
   09178612279
9. Former name, former address, and former fiscal year, if changed since last report
   N/A

OCEANAGOLD
DIDIPIO MINE

OceanaGold (Philippines), Inc.

OGP

PSE Disclosure Form I-ACGR - Integrated Annual Corporate Governance Report
Reference: SEC Code of Corporate Governance for Publicly-Listed Companies, PSE Corporate Governance Guidelines, and ASEAN Corporate Governance Scorecard

Description of the Disclosure
2025 Integrated Annual Corporate Governance Report

Filed on behalf by:

Name	Dyann Rabaya
Designation	Principal - Compliance and Business Integrity

COVER SHEET

A 1 9 9 6 0 2 9 8 2

OCEANAGOLD (PHILIPPINES), INC.

(Company's Full Name)

DIDIPIO MINE, DIDIPIO, KASIBU, NUEVA VIZCAYA

(Business Address: No. Street/City/Province

KARINA P. DULINAYAN
Contact Person

+639178612279
Company Telephone Number

1	**2**	**3**	**1**
Month		*Day*	

Fiscal Year

Integrated Annual Corporate Governance Report
FORM TYPE

0	**6**	3rd Monday
Month		*Day*

Annual Meeting

-
Secondary License Type, If Applicable

Dept. Requiring this Doc.

Not applicable
Amended Articles Number/Section

Total Amount of Borrowings

Total No. of Stockholders

Domestic

Foreign

To be accomplished by SEC Personnel concerned

File Number

LCU

Document I.D.

Cashier

STAMPS

Remarks = pls. Use black ink for scanning purposes

SEC FORM – I-ACGR

INTEGRATED ANNUAL CORPORATE GOVERNANCE REPORT

1. For the fiscal year ended December 31, 2025

2. SEC Identification Number A 1996-02982 3. BIR Tax Identification No. 004-870-171-00000

4. Exact name of issuer as specified in its charter OceanaGold (Philippines), Inc.

5. Philippines
Province, Country or other jurisdiction of incorporation or organization

6. (SEC Use Only)
Industry Classification Code:

7. Didipio Mine, Didipio, Kasibu, Nueva Vizcaya — 3703
Address of principal office — Postal Code

8. +63 7 8434 2300
Issuer's telephone number, including area code

9. N/A
Former name, former address, and former fiscal year, if changed since last report.

INTEGRATED ANNUAL CORPORATE GOVERNANCE REPORT			
	COMPLIANT/ NON-COMPLIANT	**ADDITIONAL INFORMATION**	**EXPLANATION**
The Board's Governance Responsibilities			
Principle 1: The company should be headed by a competent, working board to foster the long- term success of the corporation, and to sustain its competitiveness and profitability in a manner consistent with its corporate objectives and the long- term best interests of its shareholders and other stakeholders.			
Recommendation 1.1			
1. Board is composed of directors with collective working knowledge, experience or expertise that is relevant to the company's industry/sector.	Compliant	**Provide information or link/reference to a document containing information on the following:** **1. Academic qualifications, industry knowledge, professional experience, expertise and relevant trainings of directors** **2. Qualification standards for directors to facilitate the selection of potential nominees and to serve as benchmark for the evaluation of its performance** The Company is led by an experienced and competent Board of Directors with experience and expertise in the mining industry, and other fields deemed by the Company as relevant to its business. Refer to the following for the profiles of the Company's directors: 1. Item 9 (Directors and Executive Officers of the Issuer) of the 2025 Annual Report; 2. Board of Directors page of the Company's website; and	
2. Board has an appropriate mix of competence and expertise.	Compliant		
3. Directors remain qualified for their positions individually and collectively to enable them to fulfill their roles and responsibilities and respond to the needs of the organization.	Compliant		

		3. Item 5 (Directors and Executive Officers) of the 2025 Definitive Information Statement; The Company's directors remain qualified as there have been no changes in their respective circumstances that would disqualify them from remaining as directors. Refer to the following for the qualification standards: 1. Section 1.4 (Qualifications and Disqualifications) of the Manual on Corporate Governance; and 2. Section 3 (Considerations) of the Board Nomination, Election, & Diversity Policy.	
Recommendation 1.2			
1. Board is composed of a majority of non-executive directors.	Compliant	**Identify or provide link/reference to a document identifying the directors and the type of their directorships** The Board is composed of eight (8) directors with five (5) non-executive directors, three (3) of whom are independent directors. Refer to the Board of Directors page of the Company's website.	
Recommendation 1.3			
1. Company provides in its Board Charter and Manual on Corporate Governance a policy on training of directors.	Compliant	**Provide link or reference to the company's Board Charter and Manual on Corporate Governance relating to its policy on training of directors.** Refer to the following: 1. Section 2.1(e) of the Board Charter; and	

		2. Section 1.1(6), Article I of the Manual on Corporate Governance.	
2. Company has an orientation program for first time directors.	Compliant	**Provide information or link/reference to a document containing information on the orientation program and trainings of directors for the previous year, including the number of hours attended and topics covered.**	
3. Company has relevant annual continuing training for all directors.	Compliant	Refer to Section 1.1(6), Article I of the Manual on Corporate Governance. Refer to Annex "A" for the summary of corporate governance trainings completed by the directors for 2025. Refer to Annex "B-series" for the corresponding training certificates.	
Recommendation 1.4			
1. Board has a policy on board diversity.	Compliant	**Provide information on or link/reference to a document containing information on the company's board diversity policy.** Refer to the Company's Board Nomination, Election & Diversity Policy. **Indicate gender composition of the board** The Board is composed of eight (8) directors, with equal number of males and females. Refer to the latest amended 2025 General Information Sheet.	
Optional: Recommendation 1.4			
1. Company has a policy on and discloses measurable objectives for implementing its board diversity and reports on progress in achieving its objectives.		Provide information on or link/reference to a document containing the company's policy and measurable objectives for implementing board diversity.	

		Provide link or reference to a progress report in achieving its objectives.	
Recommendation 1.5			
1. Board is assisted by a Corporate Secretary.	Compliant	**Provide information on or link/reference to a document containing information on the Corporate Secretary, including his/her name, qualifications, duties and functions.** The Board is assisted by a Corporate Secretary who does not act as Compliance Officer and who is not a member of the Board. Refer to the following for information on the Corporate Secretary, her name and qualifications. 1. Executive Officers page on the Company's website; 2. Item 5 (Directors and Executive Officers) of the 2025 Definitive Information Statement; and 3. Item 9 (Directors and Executive Officers of the Issuer) of the 2025 Annual Report. Refer to the following for the duties and functions of the Corporate Secretary. 1. Section 4.5, Article 4 of the latest Amended By-Laws; and 2. Section 3.4, Article III of the Manual on Corporate Governance.	
2. Corporate Secretary is a separate individual from the Compliance Officer.	Compliant		
3. Corporate Secretary is not a member of the Board of Directors.	Compliant		

4. Corporate Secretary attends training/s on corporate governance.	Compliant	**Provide information or link/reference to a document containing information on the corporate governance training attended, including number of hours and topics covered** Refer to Annex "A" for the corporate governance training completed by the Corporate Secretary for 2025, and Annex "C" for the corresponding training certificate.	
Optional: Recommendation 1.5			
1. Corporate Secretary distributes materials for board meetings at least five business days before scheduled meeting.	Compliant	**Provide proof that corporate secretary distributed board meeting materials at least five business days before scheduled meeting** Refer to Annex "D" (Notice of Board Meeting and Publication of Meeting Materials)	
Recommendation 1.6			
1. Board is assisted by a Compliance Officer.	Compliant	**Provide information on or link/reference to a document containing information on the Compliance Officer including his/her name, qualifications, duties and functions.** The Board is assisted by a Compliance Officer, who is part of the management team and who is not a member of the Board. Refer to the following for information on the Compliance Officer, her name and qualifications. 1. Executive Officers page of the Company's website;	
2. Compliance Officer has a rank of Senior Vice President or an equivalent position with adequate stature and authority in the corporation.	Compliant		
3. Compliance Officer is not a member of the board.	Compliant		

		2. Item 5 (Directors and Executive Officers) of the 2025 Definitive Information Statement; and 3. Item 9 (Directors and Executive Officers of the Issuer) of the 2025 Annual Report. Refer to the following for the duties and functions of the Compliance Officer. 1. Section 4.6, Article 4 of the latest Amended By-laws; 2. Section 3.5, Article III of the Manual on Corporate Governance.	
4. Compliance Officer attends training/s on corporate governance.	Compliant	**Provide information on or link/reference to a document containing information on the corporate governance training attended, including number of hours and topics covered** Refer to Annex "A" for the corporate governance training completed by the Compliance Officer for 2025, and Annex "E" for the corresponding training certificate.	
Principle 2: The fiduciary roles, responsibilities and accountabilities of the Board as provided under the law, the company's articles and by-laws, and other legal pronouncements and guidelines should be clearly made known to all directors as well as to stockholders and other stakeholders.			
Recommendation 2.1			
1. Directors act on a fully informed basis, in good faith, with due diligence and care, and in the best interest of the company.	Compliant	**Provide information or reference to a document containing information on how the directors performed their duties (can include board resolutions, minutes of meeting).** 1. The directors receive materials for board meetings through the Diligent Board, an online	

		platform used for Board meetings, at least five (5) days before the Board meeting. See Annex "D". The directors promptly provide comments via the Diligent Board and conduct pre-meetings to further review and discuss Board papers. 2. The directors receive regular reports from the management on the operations of the Company. The Board asks necessary and relevant questions and participates in the discussion of the financial and operating performance of the Company. See the following references on Board duties and functions to ensure a high standard of best practices for the Company: 1. Sections 1.2 and 1.3, Article I of the Manual on Corporate Governance; and 2. Section 2.2 of the Board Charter.	
Recommendation 2.2			
1. Board oversees the development, review and approval of the company's business objectives and strategy.	Compliant	**Provide information or link/reference to a document containing information on how the directors performed this function (can include board resolutions, minutes of meeting)** The Board reviewed and approved the 2025 Guidance (on Production, All in Sustaining Cost, and Total Capital Investment) and 2025 Budget. Refer to Annex "F" (Secretary's Certificate on Board Approval of 2025 Guidance and Budget).	
2. Board oversees and monitors the implementation of the company's business objectives and strategy.	Compliant		

		The Board oversees the implementation of the business objectives and strategies in its quarterly board meetings, special board meetings, and regular Board Committee meetings. For 2025 meetings, the Board discussed, reviewed and approved quarterly and annual key performance results, discussed operational challenges, reviewed and approved audited annual financial statements, and approved the Board Authority Framework, among others. **Indicate frequency of review of business objectives and strategy** Business objectives and strategy are reviewed annually.	
Supplement to Recommendation 2.2			
1. Board has a clearly defined and updated vision, mission and core values.	Compliant	**Indicate or provide link/reference to a document containing the company's vision, mission and core values.** The vision and mission are published on the Company's website. **Indicate frequency of review of the vision, mission and core values.** The Board reviews the vision and mission statement on a periodic basis and when necessary.	
2. Board has a strategy execution process that facilitates effective management performance and is attuned to the company's business environment, and culture.	Compliant	**Provide information on or link/reference to a document containing information on the strategy execution process.** The Board provides strategic direction towards sustained growth and performance excellence. It approved the 2025 Guidance and 2025 Budget. Refer	

		to Annex "F" (Secretary's Certificate on Board Approval of 2025 Guidance and Budget) Strategy execution is aligned with the Board Authority Framework which clearly defines authorities of the management, the Board Committees and the Board. The Board holds quarterly board meetings, special board meetings, and regular Board Committee meetings and reviews key performance results, discusses and provides strategy on operational challenges, and review governance, risk and compliance framework, policies and culture.	
Recommendation 2.3			
1. Board is headed by a competent and qualified Chairperson.	Compliant	**Provide information or reference to a document containing information on the Chairperson, including his/her name and qualifications** Refer to the following: 1. Board of Directors page of the Company's website; and 2. Item 9 (Directors and Executive Officers of the Issuer) of the 2025 Annual Report..	
Recommendation 2.4			
1. Board ensures and adopts an effective succession planning program for directors, key officers and management.	Compliant	**Disclose and provide information or link/reference to a document containing information on the company's succession planning policies and programs and its implementation**	

2. Board adopts a policy on the retirement for directors and key officers.	Compliant	The Company implements a succession planning program for key personnel. The successors for key positions have been identified, and their corresponding succession plans are being implemented and regularly reviewed. As part of succession planning, the Company continuously provides leadership training to supervisors, superintendents, managers, and senior leadership team (including directors) to ensure development and professional advancement. Development plans are identified based on assessment of the individual's leadership needs. In relation to succession planning, the Company implements a retirement plan for its Filipino employees. The retirement age is 60 years old. Covered directors and officers are included in this plan. For independent directors, the term limit is 9 years. Refer to the following for the policies on succession and retirement: 1. Section 1.1(3)(d) of the Manual on Corporate Governance on succession plan; 2. Section 1.5(b) Article I of the Manual on Corporate Governance on term of independent directors; 3. Section 2.1(b)(iv) of the Board Charter; and	

		4. Section 2.1(c) of the Corporate Governance, Nominations and Related Party Transactions Committee Charter.	
Recommendation 2.5			
1. Board aligns the remuneration of key officers and board members with long-term interests of the company.	Compliant	**Provide information on or link/reference to a document containing information on the company's remuneration policy and its implementation, including the relationship between remuneration and performance.** The directors and officers who are employees of the Company do not receive separate compensation for acting as such directors and officers. They receive compensation which includes basic salary and annual incentives based on business and individual performance. For the independent directors, they receive per diems and compensation in such amount determined by the management based on the performance of the Company. Refer to the following for the policies on compensation: 1. Section 1.2(5) Article I of the Manual on Corporate Governance; 2. Section 3.2 of the Board Charter; 3. Section 3.6 of the latest amended By-laws; and 4. VIII. Other Matters, Minutes of the 2025 Annual Meeting of Stockholders	
2. Board adopts a policy specifying the relationship	Compliant	See response above.	

between remuneration and performance.			
3. Directors do not participate in discussions or deliberations involving his/her own remuneration.	Compliant	Directors do not participate in discussions or deliberations involving his/her respective remuneration. Refer to the Section 2.2(f) of the Board Charter.	
Optional: Recommendation 2.5			
1. Board approves the remuneration of senior executives.		Provide proof of board approval	
2. Company has measurable standards to align the performance-based remuneration of the executive directors and senior executives with long-term interest, such as claw back provision and deferred bonuses.		Provide information on or link/reference to a document containing measurable standards to align performance-based remuneration with the long-term interest of the company.	
Recommendation 2.6			
1. Board has a formal and transparent board nomination and election policy.	Compliant	**Provide information or reference to a document containing information on the company's nomination and election policy and process and its implementation, including the criteria used in selecting new directors, how the shortlisted candidates and how it encourages nominations from shareholders.** Refer to the following:	
2. Board nomination and election policy is disclosed in the company's Manual on Corporate Governance.	Compliant		
3. Board nomination and election policy includes how the company accepted	Compliant		

nominations from minority shareholders.		1. Board Nomination, Election, & Diversity Policy; and	
4. Board nomination and election policy includes how the board shortlists candidates.	Compliant	2. Section 2.2(a)(6) of the Manual on Corporate Governance.	
5. Board nomination and election policy includes an assessment of the effectiveness of the Board's processes in the nomination, election or replacement of a director.	Compliant	**Provide proof if minority shareholders have a right to nominate candidates to the board** Refer to the Nomination Requirements and Procedures for the 2025 Annual Stockholders' Meeting for the acceptance of nominations from minority shareholders, screening of nominees, considerations for the selection of directors.	
6. Board has a process for identifying the quality of directors that is aligned with the strategic direction of the company.	Compliant	**Provide information if there was an assessment of the effectiveness of the Board's processes in the nomination, election or replacement of a director.** Refer to Section 2.1(e) of the Corporate Governance, Nominations and Related Party Transactions Committee Charter for the assessment of effectiveness of the process.	
Optional: Recommendation to 2.6			
1. Company uses professional search firms or other external sources of candidates (such as director databases set up by director or shareholder bodies) when searching for candidates to the board of directors.		Identify the professional search firm used or other external sources of candidates	
Recommendation 2.7			

<table>
<tr>
<td>1. Board has overall responsibility in ensuring that there is a group-wide policy and system governing related party transactions (RPTs) and other unusual or infrequently occurring transactions.</td>
<td>Compliant</td>
<td rowspan="3">Provide information on or reference to a document containing the company's policy on related party transaction, including policy on review and approval of significant RPTs

Refer to the Related Party Transactions Policy.

The Company maintains a register of all related party transactions, including those below the prescribed materiality threshold. Such transactions are presented to and reviewed by the Corporate Governance, Nominations and Related Party Transactions Committee at each of its quarterly meetings.

Identify transactions that were approved pursuant to the policy.

For the year 2025, there were no material related party transactions that required review and approval under the policy.</td>
<td></td>
</tr>
<tr>
<td>2. RPT policy includes appropriate review and approval of material RPTs, which guarantee fairness and transparency of the transactions.</td>
<td>Compliant</td>
<td></td>
</tr>
<tr>
<td>3. RPT policy encompasses all entities within the group, taking into account their size, structure, risk profile and complexity of operations.</td>
<td>Compliant</td>
<td></td>
</tr>
<tr>
<td colspan="4">Supplement to Recommendations 2.7</td>
</tr>
<tr>
<td>1. Board clearly defines the threshold for disclosure and approval of RPTs and categorizes such transactions according to those that are considered de minimis or transactions that need not be reported or announced, those that need to be disclosed, and those that need prior shareholder approval. The aggregate amount of RPTs within any twelve (12) month</td>
<td>Compliant</td>
<td>Provide information on a materiality threshold for RPT disclosure and approval, if any.

Refer to Section 3 of the Related Party Transactions Policy for the materiality threshold.

Refer to Section 12 of the Related Party Transactions Policy for the disclosure requirements.

Provide information on RPT categories

Refer to Section 4 of the Related Party Transactions Policy.</td>
<td></td>
</tr>
</table>

period should be considered for purposes of applying the thresholds for disclosure and approval.			
2. Board establishes a voting system whereby a majority of non-related party shareholders approve specific types of related party transactions during shareholders' meetings.	Non-Compliant	**Provide information on voting system, if any.**	Approval process for Material RPTs is set forth in Section 8 of the Related Party Transactions Policy. While the Policy does not provide non-related party shareholders' approval of specific types of related party transactions during shareholders' meetings, the Policy includes guidelines in ensuring arm's length terms (Section 5 of the Policy), identification and prevention or management of potential or actual conflict of interest (Section 6 of the Policy), and voting mechanism which is in compliance with the requirements of SEC Rules on Material Related Party Transactions Policy for Publicly Listed Companies (SEC MC No. 10 Series of 2019).
Recommendation 2.8			
1. Board is primarily responsible for approving the selection of Management led by the Chief Executive Officer (CEO) and the heads of the other control functions (Chief Risk Officer, Chief Compliance Officer and Chief Audit Executive).	Compliant	**Provide information on or reference to a document containing the Board's policy and responsibility for approving the selection of management.** Refer to the following: 1. Section 1.2(2), Article I of the Manual on Corporate Governance; and 2. Section 2.2(b) of the Board Charter. **Identity the Management team appointed**	

		Refer to the PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C) for the appointment of corporate officers including the Chairman of the Board, the President and the Compliance Officer, among others.	
2. Board is primarily responsible for assessing the performance of Management led by the Chief Executive Officer (CEO) and the heads of the other control functions (Chief Risk Officer, Chief Compliance Officer and Chief Audit Executive).	Compliant	**Provide information on or reference to a document containing the Board's policy and responsibility for assessing the performance of management.** Refer to the following: 1. Section 1.2(2) of the Manual on Corporate Governance; and 2. Section 2.2(b) of the Board Charter. **Provide information on the assessment process and indicate frequency of assessment of performance.** The Company implements a performance management system for all employees, including the officers and members of the management team. This involves setting individual goals aligned with the Company's strategic objectives, regular check-ins, adjustment to goals, if necessary, acknowledgment of contributions, discussion of any challenges and support needed, and an end-of-year performance assessment.	
Recommendation 2.9			
1. Board establishes an effective performance management framework that ensures that Management's performance is	Compliant	**Provide information on or link/reference to a document containing the Board's performance**	

at par with the standards set by the Board and Senior Management.		**management framework for management and personnel** . See response above.	
2. Board establishes an effective performance management framework that ensures that personnel's performance is at par with the standards set by the Board and Senior Management.	Compliant		
Recommendation 2.10			
1. Board oversees that an appropriate internal control system is in place.	Compliant	**Provide information on or link/reference to a document showing the Board's responsibility for overseeing that an appropriate internal control system is in place and what is included in the internal control system** Refer to the following: 1. Section 1.2(12), Article I of the Manual on Corporate Governance; 2. Section 2.1(b)(viii) of the Board Charter; and 3. Section 4.5, Article IV of the Manual on Corporate Governance. Refer to the following for the monitoring and management of potential conflict of interest: 1. Conflicts of Interest section of the Code of Conduct (see page 48);	
2. The internal control system includes a mechanism for monitoring and managing potential conflict of interest of the Management, members and shareholders.	Compliant		

		2. Section 6 of the Related Party Transactions Policy; and 3. Standard Operating Procedure for Board and Committee Meetings where directors declare any conflict of interest prior to the start of every meeting.	
3. Board approves the Internal Audit Charter.	Compliant	**Provide reference or link to the company's Internal Audit Charter** Refer to Section 2.3 (Internal Audit) of the Audit and Risk Committee Charter.	
Recommendation 2.11			
1. Board oversees that the company has in place a sound enterprise risk management (ERM) framework to effectively identify, monitor, assess and manage key business risks.	Compliant	**Provide information on or link/reference to a document showing the Board's oversight responsibility on the establishment of a sound enterprise risk management framework and how the board was guided by the framework.** Refer to the following: 1. Section 1.2(21), Article I of the Manual on Corporate Governance; 2. Section 2.2(y) of the Board Charter; and 3. Enterprise Risk Management Framework. **Provide proof of effectiveness of risk management strategies, if any.** The Company implements a comprehensive Enterprise Risk Management framework aligned with ISO 31000:2018 Risk Management Standard. The framework provides a structured and consistent	
2. The risk management framework guides the board in identifying units/business lines and enterprise-level risk exposures, as well as the effectiveness of risk management strategies.	Compliant		

		approach to identifying, assessing, managing, monitoring and reporting risks across the organization. Refer to the following proof: 1. Annex "G" (Secretary's Certificate on executive sessions conducted including with the Head of Risk) where Board receives updates on the implementation of Enterprise Risk Management Program. 2. Annex "K" Independent third-party certification confirming the Company's continued compliance with its Integrated Management System. 3. Environmental Compliance section of the 2025 Sustainability Report evidencing zero fines or sanctions for regulatory non-compliance, and Workplace Conditions section reflecting strengthened safety performance indicators.	
Recommendation 2.12			
1. Board has a Board Charter that formalizes and clearly states its roles, responsibilities and accountabilities in carrying out its fiduciary role.	Compliant	**Provide link to the company's website where the Board Charter is disclosed.** Refer to https://didipiomine.com.ph/wp-content/uploads/2025/03/Board-Charter.pdf.	
2. Board Charter serves as a guide to the directors in the performance of their functions.	Compliant		

3. Board Charter is publicly available and posted on the company's website.	Compliant		
Additional Recommendation to Principle 2			
1. Board has a clear insider trading policy.	Compliant	**Provide information on or link/reference to a document showing company's insider trading policy**. Refer to https://didipiomine.com.ph/wp-content/uploads/2024/08/Securities-Trading-Policy.pdf	
Optional: Principle 2			
1. Company has a policy on granting loans to directors, either forbidding the practice or ensuring that the transaction is conducted at arm's length basis and at market rates.		Provide information on or link/reference to a document showing company's policy on granting loans to directors, if any.	
2. Company discloses the types of decision requiring board of directors' approval.		Indicate the types of decision requiring board of directors' approval and where there are disclosed.	
Principle 3: Board committees should be set up to the extent possible to support the effective performance of the Board's functions, particularly with respect to audit, risk management, related party transactions, and other key corporate governance concerns, such as nomination and remuneration. The composition, functions and responsibilities of all committees established should be contained in a publicly available Committee Charter.			
Recommendation 3.1			
1. Board establishes board committees that focus on specific board functions to aid in the optimal performance of its roles and responsibilities.	Compliant	**Provide information or link/reference to a document containing information on all the board committees established by the company.** Refer to the following:	

		1. Article II of the Manual on Corporate Governance; 2. Board Committees page of the website; and 3. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
Recommendation 3.2			
1. Board establishes an Audit Committee to enhance its oversight capability over the company's financial reporting, internal control system, internal and external audit processes, and compliance with applicable laws and regulations.	Compliant	**Provide information or link/reference to a document containing information on the Audit Committee, including its functions.** Refer to Section 2.3 of Article II of the Manual on Corporate Governance. **Indicate if it is the Audit Committee's responsibility to recommend the appointment and removal of the company's external auditor.** Refer to Section 2.2 (External Audit) of the Audit and Risk Committee Charter.	
2. Audit Committee is composed of at least three appropriately qualified non-executive directors, the majority of whom, including the Chairman is independent.	Compliant	**Provide information or link/reference to a document containing information on the members of the Audit Committee, including their qualifications and type of directorship.** Refer to the following: 1. Section 3 of the Audit and Risk Committee Charter; 2. Board Committees page and Board of Directors page on the website; and	

		3. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
3. All the members of the committee have relevant background, knowledge, skills, and/or experience in the areas of accounting, auditing and finance.	Compliant	**Provide information or link/reference to a document containing information on the background, knowledge, skills, and/or experience of the members of the Audit Committee.** Refer to the Board Committees page and Board of Directors page on the website.	
4. The Chairman of the Audit Committee is not the Chairman of the Board or of any other committee.	Compliant	**Provide information or link/reference to a document containing information on the Chairman of the Audit Committee** Refer to the following: 1. Board Committees page on the website; and 2. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
Supplement to Recommendation 3.2			
1. Audit Committee approves all non-audit services conducted by the external auditor.	Compliant	**Provide proof that the Audit Committee approved all non-audit services conducted by the external auditor.** Refer to the following: 1. Section 2.3(10) Article II of the Manual on Corporate Governance; and	

		2. Section 2.2(e) of the Audit and Risk Committee Charter.	
2. Audit Committee conducts regular meetings and dialogues with the external audit team without anyone from management present.	Compliant	**Provide proof that the Audit Committee conducted regular meetings and dialogues with the external audit team without anyone from management present.** Refer to Annex "G" (Secretary's Certificate on executive sessions conducted with external audit team, among others).	
Optional: Recommendation 3.2			
1. Audit Committee meet at least four times during the year.	Compliant	**Indicate the number of Audit Committee meetings during the year and provide proof** For 2025, the Audit Committee conducted four meetings. Refer to Item 9 (section on Director Meeting Attendance) of the 2025 Annual Report.	
2. Audit Committee approves the appointment and removal of the internal auditor.		Provide proof that the Audit Committee approved the appointment and removal of the internal auditor.	
Recommendation 3.3			
1. Board establishes a Corporate Governance Committee tasked to assist the Board in the performance of its corporate governance responsibilities, including the functions that were formerly assigned to a Nomination and Remuneration Committee.	Compliant	**Provide information or reference to a document containing information on the Corporate Governance Committee, including its functions** Refer to Section 2.2 of Article II of the Manual on Corporate Governance. **Indicate if the Committee undertook the process of identifying the quality of directors aligned with the company's strategic direction, if applicable.**	

		Refer to the following: 1. Section 2.1(e) of the Corporate Governance, Nominations and Related Party Transactions Committee Charter. 2. Nomination requirements and procedures.	
2. Corporate Governance Committee is composed of at least three members, all of whom should be independent directors.	Compliant	**Provide information or link/reference to a document containing information on the members of the Corporate Governance Committee, including their qualifications and type of directorship.** Refer to the following: 1. Section 3 of the Corporate Governance, Nominations, and Related Party Transactions Committee Charter; 2. Board Committees page and Board of Directors page on the website; and 3. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
3. Chairman of the Corporate Governance Committee is an independent director.	Compliant	**Provide information or link/reference to a document containing information on the Chairman of the Corporate Governance Committee.** Refer to the following: 1. Board Committees page on the website; and	

		2. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C)	
Optional: Recommendation 3.3.			
1. Corporate Governance Committee meet at least twice during the year.	Compliant	**Indicate the number of Corporate Governance Committee meetings held during the year and provide proof thereof.** For 2025, the Corporate Governance Committee conducted five meetings Refer to Item 9 (section on Director Meeting Attendance) of the 2025 Annual Report.	
Recommendation 3.4			
1. Board establishes a separate Board Risk Oversight Committee (BROC) that should be responsible for the oversight of a company's Enterprise Risk Management system to ensure its functionality and effectiveness.	Non-Compliant	**Provide information or link/reference to a document containing information on the Board Risk Oversight Committee (BROC), including its functions**	The Company has a Risk Committee, although it is not separate but consolidated with its Audit Committee. The Company finds this consolidated structure efficient and sufficient for its business requirements. Refer to the following for the functions of the Audit and Risk Committee: 1. Section 2.3 of Article II of the Manual on Corporate Governance; and 2. Section 2.4 of the Audit and Risk Committee Charter.
2. BROC is composed of at least three members, the majority of whom should be independent directors, including the Chairman.	Compliant	**Provide information or link/reference to a document containing information on the members of the BROC, including their qualifications and type of directorship** Refer to the following:	

		1. Section 3 of the Audit and Risk Committee Charter; 2. Board Committees page and Board of Directors page on the website ; and 3. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
3. The Chairman of the BROC is not the Chairman of the Board or of any other committee.	Compliant	**Provide information or link/reference to a document containing information on the Chairman of the BROC** Refer to the following: 1. Board Committees page on the website; and 2. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
4. At least one member of the BROC has relevant thorough knowledge and experience on risk and risk management.	Compliant	**Provide information or link/reference to a document containing information on the background, skills, and/or experience of the members of the BROC.** Refer to Section 2.3, Article II of the Manual on Corporate Governance. For the background, skills and/or experience of the members of the Audit and Risk Committee, refer to the Board Committees page and Board of Directors page on the website.	
Recommendation 3.5			
1. Board establishes a Related Party Transactions (RPT)	Compliant	**Provide information or link/reference to a document containing information on the**	

Committee, which is tasked with reviewing all material related party transactions of the company.		**Related Party Transactions (RPT) Committee, including its functions.** Please refer to the following: 1. Section 2.2.b of Article II of the Manual on Corporate Governance; 2. Section 2.2 of the Corporate Governance, Nominations and Related Party Transactions Committee Charter.	
2. RPT Committee is composed of at least three non-executive directors, two of whom should be independent, including the Chairman.	Compliant	**Provide information or link/reference to a document containing information on the members of the RPT Committee, including their qualifications and type of directorship.** Refer to the following: 1. Section 3.1(a) of the Corporate Governance, Nominations, and Related Party Transactions Committee Charter; 2. Board Committees page and Board of Directors page on the website ; and 3. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C).	
Recommendation 3.6			
1. All established committees have a Committee Charter stating in plain terms their respective purposes, memberships, structures, operations, reporting process,	Compliant	**Provide information on or link/reference to the company's committee charters, containing all the required information, particularly the functions of the Committee that is necessary for performance evaluation purposes.**	

resources and other relevant information.		Refer to the following: 1. Section 2 (Key Responsibilities) of the Audit and Risk Committee Charter; and 2. Section 2 (Role) of the Corporate Governance, Nominations and Related Party Transactions Committee Charter. Performance of the committees is annually evaluated against the charters.	
2. Committee Charters provide standards for evaluating the performance of the Committees.	Compliant		
3. Committee Charters were fully disclosed on the company's website.	Compliant	**Provide link to company's website where the Committee Charters are disclosed.** Refer to https://didipiomine.com.ph/board-committees/	
Principle 4: To show full commitment to the company, the directors should devote the time and attention necessary to properly and effectively perform their duties and responsibilities, including sufficient time to be familiar with the corporation's business.			
Recommendation 4.1			
1. The Directors attend and actively participate in all meetings of the Board, Committees and shareholders in person or through tele-/videoconferencing conducted in accordance with the rules and regulations of the Commission.	Compliant	**Provide information or link/reference to a document containing information on the process and procedure for tele/videoconferencing board and/or committee meetings.** Refer to the following: 1. Section 1.7, Article I of the Manual on Corporate Governance; 2. Section 3.3(e) Article 3 of the latest amended By-laws.	

		3. Minutes of the 2025 Annual Stockholders' Meeting.	
2. The directors review meeting materials for all Board and Committee meetings.	Compliant	The Board and Board Committees receive materials for board and committee meetings through the Diligent Board online application at least five (5) days before the Board and Board Committee meeting. The members promptly provide comments via the Diligent Board and conduct pre-meetings to further review and discuss board and committee papers. The directors ask necessary and relevant questions and participate in the discussion of matters presented during board and committee meetings.	
3. The directors ask the necessary questions or seek clarifications and explanations during the Board and Committee meetings.	Compliant		
Recommendation 4.2			
1. Non-executive directors concurrently serve in a maximum of five publicly-listed companies to ensure that they have sufficient time to fully prepare for minutes, challenge Management's proposals/views, and oversee the long-term strategy of the company.	Compliant	**Disclose if the company has a policy setting the limit of board seats that a non-executive director can hold simultaneously.** Refer to Section 1.6, Article I of the Manual on Corporate Governance. **Provide information or reference to a document containing information on the directorships of the company's directors in both listed and non-listed companies** None of the non-executive directors serve in more than five (5) publicly-listed companies. Refer to the following for information on directorships of the directors: 1. Board of Directors page on the website;	

		2. Item 5 (Directors and Executive Officers) of the 2025 Definitive Information Statement; and 3. Item 9 (Directors and Executive Officers of the Issuer) of the 2025 Annual Report.	
Recommendation 4.3			
1. The directors notify the company's board before accepting a directorship in another company.	Compliant	**Provide copy of written notification to the board or minutes of board meeting wherein the matter was discussed.** Refer to Section 1.6, Article I of the Manual on Corporate Governance. See attached Annex "H" (written notification of additional directorship) in compliance to this recommendation.	
Optional: Principle 4			
1. Company does not have any executive directors who serve in more than two boards of listed companies outside of the group.	Compliant	The three executive directors of the Company do not sit on any other board of listed companies. Refer to the following: 1. Board of Directors page on the Company website; and 2. Item 9 (Directors and Executive Officers of the Issuer) of the 2025 Annual Report.	
2. Company schedules board of directors' meetings before the start of the financial year.	Compliant	Board calendar for the ensuing year is prepared and communicated to the Board in the last quarter of the year reported.	
3. Board of directors meet at least six times during the year.	Compliant	Indicate the number of board meetings during the year and provide proof	

		6 meetings, refer to Item 9 (Directors Meeting Attendance) of the 2025 Annual Report.	
4. Company requires as minimum quorum of at least 2/3 for board decisions.		**Indicate the required minimum quorum for board decisions**	
Principle 5: The board should endeavor to exercise an objective and independent judgment on all corporate affairs			
Recommendation 5.1			
1. The Board has at least 3 independent directors or such number as to constitute one-third of the board, whichever is higher.	Compliant	**Provide information or link/reference to a document containing information on the number of independent directors in the board** The Company has eight directors, three of whom are independent directors. Refer to the following: 1. Section 3.8, Article 3 of the latest amended By-laws; 2. Page 4 of the latest amended 2025 General Information Sheet; 3. Board of Directors page on the website; 4. PSE Disclosure on Results of 2025 Annual Stockholders' Meeting (with SEC Form 17-C)	
Recommendation 5.2			
1. The independent directors possess all the qualifications and none of the disqualifications to hold the positions.	Compliant	**Provide information or link/reference to a document containing information on the qualifications of the independent directors.** Refer to the following for the qualification standards for the independent directors:	

		1. Section 3.8, Article 3 of the latest amended By-laws; and 2. Sections 1.4 and 1.5, Article I of the Manual on Corporate Governance. Refer to Annexes "A-1", "A-2" and "A-3" of the 2025 Definitive Information Statement for the Certification of the independent directors on their respective qualifications.	
Supplement to Recommendation 5.2			
1. Company has no shareholder agreements, by-laws provisions, or other arrangements that constrain the directors' ability to vote independently.	Compliant	**Provide link/reference to a document containing information that directors are not constrained to vote independently.** The Company has no shareholder agreement, by-laws provision, or other arrangements that constrain the directors' ability to vote independently. Refer to the following: 1. Item 11 (see discussion on Voting Trust Holders) of the 2025 Annual Report; and 2. Voting Trust Holders on Item 4 of the 2025 Definitive Information Statement.	
Recommendation 5.3			
1. The independent directors serve for a cumulative term of nine years (reckoned from 2012).	Compliant	**Provide information or link/reference to a document showing the years IDs have served as such.** Refer to the following:	
2. The company bars an independent director from	Compliant		

serving in such capacity after the term limit of nine years.		1. Item 9 (Directors and Executive Officers) of the 2025 Annual Report; and 2. Section 1.5(b), Article I of the Manual on Corporate Governance on term limit of independent directors and requirement for meritorious justification for retention after the term limit.	
3. In the instance that the company retains an independent director in the same capacity after nine years, the board provides meritorious justification and seeks shareholders' approval during the annual shareholders' meeting.	Compliant		
Recommendation 5.4			
1. The positions of Chairman of the Board and Chief Executive Officer are held by separate individuals.	Compliant	**Identify the company's Chairman of the Board and Chief Executive Officer** The Company has no Chief Executive Officer, but the Board has appointed a President who is in charge with the general supervision, management and control of the all the affairs of the Company. The positions of Chairman of the Board and President are held by separate individuals. Refer to the following for information on the Chairman of the Board and the President. 1. Directors and Executive Officers on Item 9 of the 2025 Annual Report; 2. Page 4 (Directors/Officers) of the latest amended 2025 General Information Sheet; and 3. Board of Directors page on the website.	

2. The Chairman of the Board and Chief Executive Officer have clearly defined responsibilities.	Compliant	**Provide information or link/reference to a document containing information on the roles and responsibilities of the Chairman of the Board and Chief Executive Officer.** Refer to the following: 1. Sections 4.2 and 4.3 of the latest amended By-laws; and 2. Sections 3.1, 3.2 and 3.3, Article III of the Manual on Corporate Governance. **Identify the relationship of Chairman and CEO.** The Chairman and President are separate individuals, with clearly defined roles to promote effective oversight and accountability. See also discussion on family relationships on Item 9 of the 2025 Annual Report.	
Recommendation 5.5			
1. If the Chairman of the Board is not an independent director, the board designates a lead director among the independent directors.	Compliant	**Provide information or link/reference to a document containing information on a lead independent director and his roles and responsibilities, if any.** Refer to the following: 1. PSE Disclosure on Results of 2025 Organizational Board Meeting (with SEC Form 17-C); and	

		2. Section 1.5(c) Article I of the Manual on Corporate Governance for the functions of the lead independent director.	
Recommendation 5.6			
1. Directors with material interest in a transaction affecting the corporation abstain from taking part in the deliberations on the transaction.	Compliant	**Provide proof of abstention, if this was the case** Refer to Section 1.7, Article I of the Manual on Corporate Governance on requirements of disclosure of material interest and abstention in deliberation. Directors declare any conflict-of-interest prior to the start of every Board and Committee meeting. For 2025, there are no directors with material interest in transactions affecting the Company.	
Recommendation 5.7			
1. The non-executive directors (NEDs) have separate periodic meetings with the external auditor and heads of the internal audit, compliance and risk functions, without any executive present.	Compliant	**Provide proof and details of said meeting, if any.** **Provide information on the frequency and attendees of meetings.** Refer to Annex "G" (Secretary's Certificate on executive sessions with functional heads).	
2. The meetings are chaired by the lead independent director.	Compliant		
Optional: Principle 5			
1. None of the directors is a former CEO of the company in the past 2 years.		Provide name/s of company CEO for the past 2 years	
Principle 6: The best measure of the Board's effectiveness is through an assessment process. The Board should regularly carry out evaluations to appraise its performance as a body, and assess whether it possesses the right mix of backgrounds and competencies.			
Recommendation 6.1			

1. Board conducts an annual self-assessment of its performance as a whole.	Compliant	**Provide proof of self-assessments conducted for the whole board, the individual members, the Chairman and the Committees** Refer to Annex "I" (Secretary's Certificate on the conduct of performance assessments of the Board, Board Committees, Chairman, President, and individual directors).	
2. The Chairman conducts a self-assessment of his performance.	Compliant		
3. The individual members conduct a self-assessment of their performance.	Compliant		
4. Each committee conducts a self-assessment of its performance.	Compliant		
5. Every three years, the assessments are supported by an external facilitator.	Compliant	**Identify the external facilitator and provide proof of use of an external facilitator.** Refer to Section 1.8(1), Article I of the Manual on Corporate Governance. There is no external facilitator for the 2025 assessments. The Company's policy provides that the assessment may be supported by an external facilitator from time to time, as determined by the Board to be necessary.	
Recommendation 6.2			
1. Board has in place a system that provides, at the minimum, criteria and process to determine the performance of the Board, individual directors and committees.	Compliant	**Provide information or link/reference to a document containing information on the system of the company to evaluate the performance of the board, individual directors and committees, including a feedback mechanism from shareholders**	

2. The system allows for a feedback mechanism from the shareholders.	Compliant	Refer to Annex "I" (Secretary's Certificate on the conduct of performance assessments of the Board, Board Committees, Chairman, President, and individual directors). Annual performance evaluation involves self-assessment surveys plus peer reviews for individual members through online forms, consolidation and review of results, development, implementation, tracking and completion of improvement action plans. The Investor Relations Program provide avenues for the shareholders to provide feedback and/or raise questions.	
Principle 7: Members of the Board are duty-bound to apply high ethical standards, taking into account the interests of all stakeholders.			
Recommendation 7.1			
1. Board adopts a Code of Business Conduct and Ethics, which provide standards for professional and ethical behavior, as well as articulate acceptable and unacceptable conduct and practices in internal and external dealings of the company.	Compliant	**Provide information on or link/reference to the company's Code of Business Conduct and Ethics.** Refer to https://didipiomine.com.ph/wp-content/uploads/2025/04/Code-of-Conduct-1-1.pdf.	
2. The Code is properly disseminated to the Board, senior management and employees.	Compliant	**Provide information on or discuss how the company disseminated the Code to its Board, senior management and employees.** The Code of Conduct is disseminated to the Board during orientation for new directors.	

		For senior management and employees, Code of Conduct eLearning is mandatory upon onboarding with refresher training every 2 years.	
3. The Code is disclosed and made available to the public through the company website.	Compliant	**Provide a link to the company's website where the Code of Business Conduct and Ethics is posted/ disclosed.** Refer to https://didipiomine.com.ph/wp-content/uploads/2025/04/Code-of-Conduct-1-1.pdf	
Supplement to Recommendation 7.1			
1. Company has clear and stringent policies and procedures on curbing and penalizing company involvement in offering, paying and receiving bribes.	Compliant	**Provide information on or link/reference to a document containing information on the company's policy and procedure on curbing and penalizing bribery** Refer to the Anti-Corruption-Policy.pdf.	
Recommendation 7.2			
1. Board ensures the proper and efficient implementation and monitoring of compliance with the Code of Business Conduct and Ethics.	Compliant	**Provide proof of implementation and monitoring of compliance with the Code of Business Conduct and Ethics and internal policies** The Company has robust policies, processes and systems that support compliance with the Code of Conduct. Refer to the following for proof of implementation and monitoring compliance with the Code of Conduct and policies: 1. Online tools to support compliance with anti-corruption policy (Conflict of Interest, Recording of Gifts, Sponsorships and Donations)	
2. Board ensures the proper and efficient implementation and monitoring of compliance with company internal policies.	Compliant		

		2. Online tools to support responsible supply chain 3. Whistleblower Policy and Whistleblower Hotline. **Indicate who are required to comply with the Code of Business Conduct and Ethics and any findings on non-compliance.** The Code of Conduct applies to everyone in the Company - directors, employees, contractors and anyone acting on behalf of the Company. For 2025, there were three findings from speak up actions which were addressed per Company policies, and key learnings were shared organization-wide to guide improvements to prevent recurrence.	
Disclosure and Transparency			
Principle 8: The company should establish corporate disclosure policies and procedures that are practical and in accordance with best practices and regulatory expectations.			
Recommendation 8.1			
1. Board establishes corporate disclosure policies and procedures to ensure a comprehensive, accurate, reliable and timely report to shareholders and other stakeholders that gives a fair and complete picture of a company's financial condition, results and business operations.	Compliant	**Provide information on or link/reference to the company's disclosure policies and procedures including reports distributed/made available to shareholders and other stockholders** Refer to the Disclosure Policy. All reports and material information disclosures of the Company made to the public are available on its website.	
Supplement to Recommendations 8.1			
1. Company distributes or makes available annual and quarterly	Compliant	**Indicate the number of days within which the consolidated and interim reports were**	

consolidated reports, cash flow statements, and special audit revisions. Consolidated financial statements are published within ninety (90) days from the end of the fiscal year, while interim reports are published within forty-five (45) days from the end of the reporting period.		**published, distributed or made available from the end of the fiscal year and end of the reporting period, respectively.** The quarterly unaudited financial statements were filed and disclosed on the following dates: (a) Quarterly report for the first quarter, 2025: 8 May 2025. (b) Quarterly report for the second quarter, 2025: 7 August 2025 (c) Quarterly report for the third quarter, 2025: 5 November 2025 The annual report for the year ended 31 December 2025 was filed and disclosed on 10 April 2026.	
2. Company discloses in its annual report the principal risks associated with the identity of the company's controlling shareholders; the degree of ownership concentration; cross-holdings among company affiliates; and any imbalances between the controlling shareholders' voting power and overall equity position in the company.	Compliant	**Provide link or reference to the company's annual report where the following are disclosed:** **1. principal risks to minority shareholders associated with the identity of the company's controlling shareholders;** Refer to the discussion of risk factors in Item 1 of the 2025 Annual Report where the degree of control and influence of OGC is disclosed. **2. cross-holdings among company affiliates; and** Refer to Exhibit "I" of the Audited Financial Statements as at and for the year ended December 31, 2025	

		attached to the 2025 Annual Report showing the relationship of the Company with its parent company, subsidiaries, co-subsidiaries and associate. 3. **any imbalances between the controlling shareholders' voting power and overall equity position in the company.** Refer to the latest Amended By-laws that mandate all shareholders are given the right to participate in decision making pursuant to the one-share one vote policy.	
Recommendation 8.2			
1. Company has a policy requiring all directors to disclose/report to the company any dealings in the company's shares within three business days.	Compliant	**Provide information on or link/reference to the company's policy requiring directors and officers to disclose their dealings in the company's share.** Refer to Section 7.1, Article VII of the Manual on Corporate Governance on relevant disclosure requirement. **Indicate actual dealings of directors involving the corporation's shares including their nature, number/percentage and date of transaction.** Refer to Section 5 of the Securities Trading Policy on prohibition for directors to trade Company shares. Refer to Section 5 of the Securities Trading Policy on the prohibition for directors to trade Company shares. Accordingly, there have been no transactions involving the Company's shares by any director.	
2. Company has a policy requiring all officers to disclose/report to the company any dealings in the company's shares within three business days.	Compliant		
Supplement to Recommendation 8.2			

1. Company discloses the trading of the corporation's shares by directors, officers (or persons performing similar functions) and controlling shareholders. This includes the disclosure of the company's purchase of its shares from the market (e.g. share buy-back program).	Compliant	**Provide information on or link/reference to the shareholdings of directors, management and top 100 shareholders.** Refer to the following: 1. Shareholdings of directors and executive officers in Item 11 of the 2025 Annual Report and Top 20 stockholders in Item 5 of the 2025 Annual Report; and 2. PSE Disclosure on Top 100 Stockholders. **Provide link or reference to the company's Conglomerate Map.** https://didipiomine.com.ph/corporate-structure/	
Recommendation 8.3			
1. Board fully discloses all relevant and material information on individual board members to evaluate their experience and qualifications, and assess any potential conflicts of interest that might affect their judgment.	Compliant	**Provide link or reference to the directors' academic qualifications, share ownership in the company, membership in other boards, other executive positions, professional experiences, expertise and relevant trainings attended.** Refer to on Item 9 of the 2025 Annual Report for the academic qualifications and other related information and, share ownership on Item 11 of the 2025 Annual Report.	
2. Board fully discloses all relevant and material information on key executives to evaluate their experience and qualifications, and assess any	Compliant	**Provide link or reference to the key officers' academic qualifications, share ownership in the company, membership in other boards, other executive positions, professional**	

potential conflicts of interest that might affect their judgment.		**experiences, expertise and relevant trainings attended.** Refer to on Item 9 of the 2025 Annual Report for the academic qualifications and other related information and, share ownership on Item 11 of the 2025 Annual Report.	
Recommendation 8.4			
1. Company provides a clear disclosure of its policies and procedure for setting Board remuneration, including the level and mix of the same.	Compliant	**Disclose or provide link/reference to the company policy and practice for setting board remuneration** The directors (with the exception of the independent directors) are employees of OceanaGold. They do not receive separate compensation for acting as directors. For the independent directors, they receive per diems and compensation in such amount determined by the management based on the performance of the Company. Refer to the following for the policies on compensation: 1. Section 1.2(5) Article I of the Manual on Corporate Governance; 2. Section 3.2 of the Board Charter with respect to the Chairman of the Board; 3. Section 3.6 of the latest amended By-laws; and 4. VIII. Other Matters, Minutes of the 2025 Annual Meeting of Stockholders.	

2. Company provides a clear disclosure of its policies and procedure for setting executive remuneration, including the level and mix of the same.	Compliant	**Disclose or provide link/reference to the company policy and practice for determining executive remuneration** The executive officers are employees of OceanaGold. They do not receive separate compensation for acting as officers.	
3. Company discloses the remuneration on an individual basis, including termination and retirement provisions.	Compliant	**Provide breakdown of director remuneration and executive compensation, particularly the remuneration of the CEO.** See responses in items 1 and 2 above. While directors and officers do not receive separate remuneration for acting as such, the Company discloses the total salaries, allowances and bonuses as a group. Refer to Item 10 of the 2025 Annual Report. Refer to the following for the retirement provisions: 1. Section 1.1(3)(d) and Section 1.5(b) Article I of the Manual on Corporate Governance; 2. Section 2.1(b)(iv) of the Board Charter; and 3. Section 2.1(c) of the Corporate Governance, Nominations and Related Party Transactions Committee Charter. Refer to Section 1.4(2) Article I of the Manual on Corporate Governance for the disqualification provisions.	
Recommendation 8.5			

1. Company discloses its policies governing Related Party Transactions (RPTs) and other unusual or infrequently occurring transactions in their Manual on Corporate Governance.	Compliant	**Disclose or provide reference/link to company's RPT policies** https://didipiomine.com.ph/wp-content/uploads/2025/03/Related-Party-Transactions-Policy.pdf **Indicate if the director with conflict of interest abstained from the board discussion on that particular transaction.** For 2025, no director had any conflict of interest that require abstention from Board discussion.	
2. Company discloses material or significant RPTs reviewed and approved during the year.	Compliant	***Provide information on all RPTs for the previous year or reference to a document containing the following information on all RPTs:*** ***1. name of the related counterparty;*** ***2. relationship with the party;*** ***3. transaction date;*** ***4. type/nature of transaction;*** ***5. amount or contract price;*** ***6. terms of the transaction;*** ***7. rationale for entering into the transaction;*** ***8. the required approval (i.e., names of the board of directors approving, names and percentage of shareholders who approved) based on the company's policy; and*** ***9. other terms and conditions*** Refer to Section 12 of the Related Party Transactions Policy on disclosure and regulatory reporting of material related party transactions.	

		For 2025, there were no material RPTs that required review and approval under the policy.	
Supplement to Recommendation 8.5			
1. Company requires directors to disclose their interests in transactions or any other conflict of interests.	Compliant	**Indicate where and when directors disclose their interests in transactions or any other conflict of interests.** 1. At the board meeting where the Material Related Party Transaction will be presented for action and before the execution of the Material Related Party Transaction. (Refer to Section 7 of the Related Party Transactions Policy) 2. At every Board and Committee meeting the Corporate Secretary calls upon the directors to declare any conflict of interest prior to the start of the meetings.	
Optional : Recommendation 8.5			
1. Company discloses that RPTs are conducted in such a way to ensure that they are fair and at arms' length.		Provide link or reference where this is disclosed, if any All related party transactions are conducted on terms that are fair and at arm's length, ensuring that no related party receives preferential treatment. This is disclosed in Section 5 of the Related Party Transactions Policy, and reviewed by the Corporate Governance, Nominations and Related Party Transactions Committee each quarter.	
Recommendation 8.6			
1. Company makes a full, fair, accurate and timely disclosure to the public of every material fact or event that occur, particularly on the acquisition	Compliant	**Provide link or reference where this is disclosed** Refer to the Disclosure Policy.	

or disposal of significant assets, which could adversely affect the viability or the interest of its shareholders and other stakeholders.		For 2025, there was no acquisition or disposal of significant assets.	
2. Board appoints an independent party to evaluate the fairness of the transaction price on the acquisition or disposal of assets.	Compliant	**Identify independent party appointed to evaluate the fairness of the transaction price** For 2025, there was no acquisition or disposal of significant assets. **Disclose the rules and procedures for evaluating the fairness of the transaction price, if any.** Refer to Section 5 of the Related Party Transactions Policy providing guidelines on ensuring arm's length terms.	
Supplement to Recommendation 8.6			
1. Company discloses the existence, justification and details on shareholder agreements, voting trust agreements, confidentiality agreements, and such other agreements that may impact on the control, ownership, and strategic direction of the company.	Compliant	**Provide link or reference where these are disclosed.** The Company is not aware of any voting trust or similar agreements that may impact on the control, ownership and strategic direction of the Company. Refer to the following: 1. Discussion on Voting Trust Holders on Item 11 of the 2025 Annual Report; and 2. Discussion on Voting Trust Holders on Item 4 of the 2025 Definitive Information Statement.	
Recommendation 8.7			

1. Company's corporate governance policies, programs and procedures are contained in its Manual on Corporate Governance (MCG).	Compliant	**Provide link to the company's website where the Manual on Corporate Governance is posted.** https://didipiomine.com.ph/wp-content/uploads/2024/08/Manual-of-Corporate-Governance.pdf The Manual on Corporate Governance was submitted on 1 February 2024.	
2. Company's MCG is submitted to the SEC and PSE.	Compliant		
3. Company's MCG is posted on its company website.	Compliant		
Supplement to Recommendation 8.7			
1. Company submits to the SEC and PSE an updated MCG to disclose any changes in its corporate governance practices.	Compliant	The Company shall review and, if necessary, amend the Manual on Corporate Governance during 2026, and submit the updated Manual to the SEC and PSE following such review.	
Optional: Principle 8			
1. Does the company's Annual Report disclose the following information:		**Provide link or reference to the company's Annual Report containing the said information.** Refer to the following sections of the 2025 Annual Report *(to be uploaded on https://didipiomine.com.ph/annual-information-forms/ upon the approval of the PSE of its disclosure)*: a. Item 1 (see discussion on Business Strategy) b. Item 6 (see discussion on Financial Performance and KPIs) c. Sustainability Report (non-financial performance indicators)	
a. Corporate Objectives	Compliant		
b. Financial performance indicators	Compliant		
c. Non-financial performance indicators	Compliant		
d. Dividend Policy	Compliant		

e. Biographical details (at least age, academic qualifications, date of first appointment, relevant experience, and other directorships in listed companies) of all directors	Compliant	d. Item 5 (see discussion on Dividends) e. Item 9 (Directors) f. Item 9 (Directors Meeting Attendance)	
f. Attendance details of each director in all directors meetings held during the year	Compliant		
g. Total remuneration of each member of the board of directors			
2. The Annual Report contains a statement confirming the company's full compliance with the Code of Corporate Governance and where there is non-compliance, identifies and explains reason for each such issue.	Compliant	**Provide link or reference to where this is contained in the Annual Report** Refer to Part IV (Corporate Governance) of the 2025 Annual Report.	
3. The Annual Report/Annual CG Report discloses that the board of directors conducted a review of the company's material controls (including operational, financial and compliance controls) and risk management systems.	Compliant	**Provide link or reference to where this is contained in the Annual Report** Refer to Item 1 (see discussion on Risk Factors) of the 2025 Annual Report.	
4. The Annual Report/Annual CG Report contains a statement		Provide link or reference to where this is contained in the Annual Report	

from the board of directors or Audit Committee commenting on the adequacy of the company's internal controls/risk management systems.			
5. The company discloses in the Annual Report the key risks to which the company is materially exposed to (i.e. financial, operational including IT, environmental, social, economic).	Compliant	**Provide link or reference to where these are contained in the Annual Report** Refer to Item 1 (see discussion on Risk Factors) of the 2025 Annual Report.	
Principle 9: The company should establish standards for the appropriate selection of an external auditor, and exercise effective oversight of the same to strengthen the external auditor's independence and enhance audit quality.			
Recommendation 9.1			
1. Audit Committee has a robust process for approving and recommending the appointment, reappointment, removal, and fees of the external auditors.	Compliant	**Provide information or link/reference to a document containing information on the process for approving and recommending the appointment, reappointment, removal and fees of the company's external auditor.** Refer to Section 2.2(b) of the Audit and Risk Committee Charter.	
2. The appointment, reappointment, removal, and fees of the external auditor is recommended by the Audit Committee, approved by the Board and ratified by the shareholders.	Compliant	**Indicate the percentage of shareholders that ratified the appointment, reappointment, removal and fees of the external auditor.** 100% of the total shares present and represented in the 2025 Annual Stockholders' Meeting voted for the appointment of the external auditor. Refer to Item VII in the Minutes of the 2025 Stockholders' Meeting on 16 June 2025.	

3. For removal of the external auditor, the reasons for removal or change are disclosed to the regulators and the public through the company website and required disclosures.	Compliant	**Provide information on or link/reference to a document containing the company's reason for removal or change of external auditor.** There was no change in the external auditor of the Company. The Company shall make the required disclosure if and when there is a change on or removal of external auditor.	
Supplement to Recommendation 9.1			
1. Company has a policy of rotating the lead audit partner every five years.	Compliant	**Provide information on or link/reference to a document containing the policy of rotating the lead audit partner every five years.** Refer to Section 2.2(f) of the Audit and Risk Committee Charter. Lead audit partner is rotated at least once every 7 years. This is consistent with the provision on rotation of external auditors under Rule 68 of the Revised Securities Regulation Code (2019) and the Code of Ethics for Professional Accountants.	
Recommendation 9.2			
1. Audit Committee Charter includes the Audit Committee's responsibility on: i. assessing the integrity and independence of external auditors; ii. exercising effective oversight to review and monitor the external	Compliant	**Provide link/reference to the company's Audit Committee Charter** Refer to Section 2.2(d) of the Audit and Risk Committee Charter.	

auditor's independence and objectivity; and iii. exercising effective oversight to review and monitor the effectiveness of the audit process, taking into consideration relevant Philippine professional and regulatory requirements.			
2. Audit Committee Charter contains the Committee's responsibility on reviewing and monitoring the external auditor's suitability and effectiveness on an annual basis.	Compliant	**Provide link/reference to the company's Audit Committee Charter** Refer to Section 2.2(b) of the Audit and Risk Committee Charter.	
Supplement to Recommendations 9.2			
1. Audit Committee ensures that the external auditor is credible, competent and has the ability to understand complex related party transactions, its counterparties, and valuations of such transactions.	Compliant	**Provide link/reference to the company's Audit Committee Charter** Refer to Section 2.2(b) of the Audit and Risk Committee Charter.	
2. Audit Committee ensures that the external auditor has	Compliant	**Provide link/reference to the company's Audit Committee Charter**	

adequate quality control procedures.		Refer to Section 2.2(d) of the Audit and Risk Committee Charter.	
Recommendation 9.3			
1. Company discloses the nature of non-audit services performed by its external auditor in the Annual Report to deal with the potential conflict of interest.	Compliant	**Disclose the nature of non-audit services performed by the external auditor, if any.** Refer to Item 8 of the Company's 2025 Annual Report and Supplementary schedule in the 2025 Audited Financial Statements appended in the 2025 Annual Report.	
2. Audit Committee stays alert for any potential conflict of interest situations, given the guidelines or policies on non-audit services, which could be viewed as impairing the external auditor's objectivity.	Compliant	**Provide link or reference to guidelines or policies on non-audit services** Refer to Section 2.2.e of the Audit and Risk Committee Charter.	
Supplement to Recommendation 9.3			
1. Fees paid for non-audit services do not outweigh the fees paid for audit services.	Compliant	**Provide information on audit and non-audit fees paid.** Refer to Item 8 of the Company's 2025 Annual Report and Supplementary schedule in the 2025 Audited Financial Statements appended in the 2025 Annual Report.	
Additional Recommendation to Principle 9			
1. Company's external auditor is duly accredited by the SEC under Group A category.	Compliant	**Provide information on company's external auditor, such as:** **1. Name of the audit engagement partner;** **2. Accreditation number;** **3. Date Accredited;** **4. Expiry date of accreditation; and**	

<table>
<tr><td></td><td></td><td><ol start="5">
Name, address, contact number of the audit firm.
Corina Molina (Audit Engagement Partner)
SEC A.N (individual) as general auditors 109696 - SEC, Category A; valid to audit 2021 to 2025 financial statements
Isla Lipana & Co.
29th Floor AIA Tower, 8767 Paseo de Roxas, 1226 Makati City
+63 (2) 8845 2728
SEC A.N (firm) as general auditors 0142-SEC, Category A; valid to audit 2020 to 2025 financial statements</td><td></td></tr>
<tr><td>2. Company's external auditor agreed to be subjected to the SEC Oversight Assurance Review (SOAR) Inspection Program conducted by the SEC's Office of the General Accountant (OGA).</td><td>Compliant</td><td>Provide information on the following:
Date it was subjected to SOAR inspection, if subjected;
Name of the Audit firm; and
Members of the engagement team inspected by the SEC.
Isla Lipana & Co. was subjected to SOAR in 2022. During the inspection, none of the members of the audit engagement team was inspected by SEC.

Isla Lipana & Co. and the audit engagement team welcome any SOAR from SEC, but in 2025, no SOAR was conducted on Isla Lipana & Co.'s work in the Company.</td><td></td></tr>
<tr><td colspan="4"></td></tr>
<tr><td colspan="4">Principle 10: The company should ensure that the material and reportable non-financial and sustainability issues are disclosed.</td></tr>
<tr><td colspan="4">Recommendation 10.1</td></tr>
</table>

1. Board has a clear and focused policy on the disclosure of non-financial information, with emphasis on the management of economic, environmental, social and governance (EESG) issues of its business, which underpin sustainability.	Compliant	**Disclose or provide link on the company's policies and practices on the disclosure of non-financial information, including EESG issues.** Refer to Section 7.1, Article VII of the Company's Manual on Corporate Governance.	
2. Company adopts a globally recognized standard/framework in reporting sustainability and non-financial issues.	Compliant	**Provide link to Sustainability Report, if any.** https://didipiomine.com.ph/wp-content/uploads/2026/04/2025-Sustainability-Report.pdf. **Disclose the standards used.** Global Reporting Initiative Standards	
Principle 11: The company should maintain a comprehensive and cost-efficient communication channel for disseminating relevant information. This channel is crucial for informed decision-making by investors, stakeholders and other interested users.			
Recommendation 11.1			
1. Company has media and analysts' briefings as channels of communication to ensure the timely and accurate dissemination of public, material and relevant information to its shareholders and other investors.	Compliant	**Disclose and identify the communication channels used by the company (i.e., website, Analyst's briefing, Media briefings /press conferences, Quarterly reporting, Current reporting, etc.).** **Provide links, if any.** • Company website (https://didipiomine.com.ph) • Disclosures of all reports and material information (https://didipiomine.com.ph/sec-filings/)	

		• Quarterly News Releases (https://didipiomine.com.ph/news-releases/ • Analysts' Briefing (https://didipiomine.com.ph/wp-content/uploads/2025/12/SEC-17-C-Notice-of-Analysts-Investors-Briefing.pdf)	
Supplemental to Principle 11			
1. Company has a website disclosing up-to-date information on the following:	Compliant	**Provide link to company website** a. Financial statements/reports (latest quarterly) https://didipiomine.com.ph/quarterly-results/ b. Materials provided in briefings to analysts and media https://didipiomine.com.ph/events-and-presentations/ c. Downloadable annual report https://didipiomine.com.ph/annual-information-forms/ d. Notice of ASM and/or SSM https://didipiomine.com.ph/annual-general-meetings/ e. Minutes of ASM and/or SSM	
a. Financial statements/reports (latest quarterly)			
b. Materials provided in briefings to analysts and media			
c. Downloadable annual report			
d. Notice of ASM and/or SSM			
e. Minutes of ASM and/or SSM			
f. Company's Articles of Incorporation and By-Laws			

		https://didipiomine.com.ph/minutes-of-all-general-or-special-stockholders-meetings/ f. Company's Articles of Incorporation and By-Laws https://didipiomine.com.ph/articles-of-incorporation-and-by-laws/	
Additional Recommendation to Principle 11			
1. Company complies with SEC-prescribed website template.	Compliant	Company's website – https://didipiomine.com.ph/	
Internal Control System and Risk Management Framework			
Principle 12: To ensure the integrity, transparency and proper governance in the conduct of its affairs, the company should have a strong and effective internal control system and enterprise risk management framework.			
Recommendation 12.1			
1. Company has an adequate and effective internal control system in the conduct of its business.	Compliant	**List quality service programs for the internal audit functions.** Refer to Sections 4.1, 4.2 and 4.3 of Article IV of the Company's Manual on Corporate Governance. **Indicate frequency of review of the internal control system** Risks and controls are reviewed on at least an annual basis.	
2. Company has an adequate and effective enterprise risk management framework in the conduct of its business.	Compliant	**Identify international framework used for Enterprise Risk Management** **Provide information or reference to a document containing information on:**	

		1. Company's risk management procedures and processes **2. Key risks the company is currently facing** **3. How the company manages the key risks** **Indicate frequency of review of the enterprise risk management framework.** Refer to https://didipiomine.com.ph/corporate-governance-enterprise-risk-management-company-policies/ For the discussion on risks, refer to Item 1 of the 2025 Annual Report. The Enterprise Risk Management Framework is reviewed every 2 years.	
Supplement to Recommendations 12.1			
1. Company has a formal comprehensive enterprise-wide compliance program covering compliance with laws and relevant regulations that is annually reviewed. The program includes appropriate training and awareness initiatives to facilitate understanding, acceptance and compliance with the said issuances.	Compliant	**Provide information on or link/ reference to a document containing the company's compliance program covering compliance with laws and relevant regulations.** **Indicate frequency of review.** The Company has an Integrated Management System which is certified to ISO14001 and ISO45001 standards which includes process to identify and maintain access to compliance obligations, and other legal requirements. Compliance is reviewed internally and by external auditors annually.	
Optional: Recommendation 12.1			
1. Company has a governance process on IT issues including		Provide information on IT governance process	

disruption, cyber security, and disaster recovery, to ensure that all key risks are identified, managed and reported to the board.			
Recommendation 12.2			
1. Company has in place an independent internal audit function that provides an independent and objective assurance, and consulting services designed to add value and improve the company's operations.	Compliant	**Disclose if the internal audit is in-house or outsourced. If outsourced, identify external firm.** Internal audit is in-house. Refer to Section 2.3 of the Audit and Risk Committee Charter, OGC appointed internal audit head or Chief Audit Executive ("CAE"), will functionally report to the Committee as per OGC Audit & Risk Committee Charter. The internal audit head shall oversee and be responsible for the internal audit activity of the Company. Additionally, the Company has an internal auditor functionally reporting to the internal audit head/CAE.	
Recommendation 12.3			
1. Company has a qualified Chief Audit Executive (CAE) appointed by the Board.	Compliant	**Identify the company's Chief Audit Executive (CAE) and provide information on or reference to a document containing his/her responsibilities.** See response above. The responsibilities of the CAE are outlined in Section 2.3 of the Audit and Risk Committee Charter.	
2. CAE oversees and is responsible for the internal audit activity of the organization, including that	Compliant	Refer to the responsibilities of the CAE as outlined in Section 2.3 of the Audit and Risk Committee Charter.	

portion that is outsourced to a third party service provider.			
3. In case of a fully outsourced internal audit activity, a qualified independent executive or senior management personnel is assigned the responsibility for managing the fully outsourced internal audit activity.	Compliant	**Identify qualified independent executive or senior management personnel, if applicable.** This is not applicable as the internal audit is an in-house function.	
Recommendation 12.4			
1. Company has a separate risk management function to identify, assess and monitor key risk exposures.	Compliant	**Provide information on company's risk management function.** In ensuring appropriate management of risk, the OceanaGold group adopts a "three lines" model including: • **First Line (Management and all staff)** – responsible for identification, management and monitoring of risks including implementing required controls to reduce residual risk. • **Second Line (Group Risk and centre functions)** – responsible for the design, review and governance of the risk framework and assists the first line on implementation of critical controls. • **Third Line (Internal Audit)** – provides independent and objective assurance over the adequacy and effectiveness of controls	

		and business processes to manage key risk areas.	
Supplement to Recommendation 12.4			
1. Company seeks external technical support in risk management when such competence is not available internally.	Compliant	**Identify source of external technical support, if any.** See response above. With the "three-lines" model, the Company is supported by the 2nd line centre functions in implementing risk management standard. The 2nd line centre functions provide guidance and support on the identification and evaluation of risks and the development of critical controls and provide internal independent view and second line assurance on the effectiveness of the control environment and make recommendations for improvement.	
Recommendation 12.5			
1. In managing the company's Risk Management System, the company has a Chief Risk Officer (CRO), who is the ultimate champion of Enterprise Risk Management (ERM).	Compliant	**Identify the company's Chief Risk Officer (CRO) and provide information on or reference to a document containing his/her responsibilities and qualifications/background.** At an executive level, accountability for oversight of Risk Management sits with the CFO of OGC. The CFO is supported in the role by the Head of Risk who leads the Risk function. As part of the OceanaGold group, the Risk function of OGC provides governance and oversight of risk management at the Company. The Head of Risk of OGC is Mr. Joshua Fahy. Mr. Fahy has over 17 years of experience in Risk Management and has developed and implemented Risk Management Frameworks across a wide range of companies and industries. He has a Bachelors Degree	
2. CRO has adequate authority, stature, resources and support to fulfill his/her responsibilities.	Compliant		

		in Science and a Master Degree in Commerce from the University of Melbourne. His responsibilities as Head of Risk include overseeing the design and implementation of the Risk Management Framework and Risk Management Process across the OceanaGold group and providing oversight and reporting to senior management on the status of Risk Management.	
Additional Recommendation to Principle 12			
1. Company's Chief Executive Officer and Chief Audit Executive attest in writing, at least annually, that a sound internal audit, control and compliance system is in place and working effectively.	Compliant	**Provide link to CEO and CAE's attestation** Refer to the Statement of Management's Responsibility for Financial Statements in the Audited Financial Statements attached to the 2025 Annual Report.	
Cultivating a Synergic Relationship with Shareholders			
Principle 13: The company should treat all shareholders fairly and equitably, and also recognize, protect and facilitate the exercise of their rights.			
Recommendation 13.1			
1. Board ensures that basic shareholder rights are disclosed in the Manual on Corporate Governance.	Compliant	**Provide link or reference to the company's Manual on Corporate Governance where shareholders' rights are disclosed.** Please refer to Article V of the Company's Manual on Corporate Governance.	
2. Board ensures that basic shareholder rights are disclosed on the company's website.	Compliant	**Provide link to company's website** https://didipiomine.com.ph/wp-content/uploads/2024/08/Manual-of-Corporate-Governance.pdf#page=21	
Supplement to Recommendation 13.1			
1. Company's common share has one vote for one share.	Compliant	Refer to Section 2.3 Article 2 of the Company's latest amended By-laws.	

2. Board ensures that all shareholders of the same class are treated equally with respect to voting rights, subscription rights and transfer rights.	Compliant	**Provide information on all classes of shares, including their voting rights if any.** Refer to the following: 1. Article VII of the Company's latest amended Articles of Incorporation on the class of shares. 2. Article V of the Company's Manual on Corporate Governance on fair treatment of all stockholders.	
3. Board has an effective, secure, and efficient voting system.	Compliant	**Provide link to voting procedure. Indicate if voting is by poll or show of hands.** Refer to the Registration and Voting Requirements and Procedure.	
4. Board has an effective shareholder voting mechanisms such as supermajority or "majority of minority" requirements to protect minority shareholders against actions of controlling shareholders.	Non-Compliant	**Provide information on shareholder voting mechanisms such as supermajority or "majority of minority", if any.**	The existing shareholder voting mechanism of the Company respects the rights of shareholders and minority interests in accordance with relevant laws.
5. Board allows shareholders to call a special shareholders' meeting and submit a proposal for consideration or agenda item at the AGM or special meeting.	Compliant	**Provide information on how this was allowed by board (i.e., minutes of meeting, board resolution)** Please refer to the following: 1. Article V of the Company's Manual on Corporate Governance and Section 2.2, Article 2 of the latest amended By-laws for	

		the calling of a special shareholders' meeting; and 2. Notice of Annual Meeting of Stockholders where shareholders are provided opportunity to submit proposals on items for inclusion in the annual stockholders' meeting.	
6. Board clearly articulates and enforces policies with respect to treatment of minority shareholders.	Compliant	**Provide information or link/reference to the policies on treatment of minority shareholders** Refer to Article V of the Company's Manual on Corporate Governance.	
7. Company has a transparent and specific dividend policy.	Compliant	**Provide information on or link/reference to the company's dividend Policy.** The Company has a Dividend Policy, effective as of the Listing Date on 13 May 2024, which targets the payment of a dividend equivalent to at least 90% of the Company's Free Cash Flow generated during the period, with such dividends to be paid either quarterly or semi-annually at the discretion of the Board based on the previous year's unrestricted retained earnings. **Indicate if company declared dividends. If yes, indicate the number of days within which the dividends were paid after declaration. In case the company has offered scrip-dividends, indicate if the company paid the dividends within 60 days from declaration** Refer to Item 5 of the Company's 2025 Annual Report.	
Optional: Recommendation 13.1			
1. Company appoints an independent party to count	Compliant	**Identify the independent party that counted/validated the votes at the ASM, if any.**	

and/or validate the votes at the Annual Shareholders' Meeting.		Isla Lipana & Co. Refer to the Minutes of the 2025 Stockholders' Meeting.	
Recommendation 13.2			
1. Board encourages active shareholder participation by sending the Notice of Annual and Special Shareholders' Meeting with sufficient and relevant information at least 28 days before the meeting.	Compliant	**Indicate the number of days before the annual stockholders' meeting or special stockholders' meeting when the notice and agenda were sent out** 115 days before the 16 June 2025 Annual Stockholders' Meeting. Refer to the disclosure on Notice of Annual Stockholders' Meeting on PSE Edge Portal on 20 February 2025. **Indicate whether shareholders' approval of remuneration or any changes therein were included in the agenda of the meeting.** Yes. Refer to the Agenda Details and Rationale in the 2025 Definitive Information Statement. **Provide link to the Agenda included in the company's Information Statement (SEC Form 20-IS)** Refer to https://didipiomine.com.ph/wp-content/uploads/2025/05/OGP-Definitive-Information-Statement.pdf#page=5	
Supplemental to Recommendation 13.2			
1. Company's Notice of Annual Stockholders' Meeting contains the following information:	Compliant	**Provide link or reference to the company's notice of Annual Shareholders' Meeting** Refer to the following sections of the 2025 Definitive Information Statement:	

a. The profiles of directors (i.e., age, academic qualifications, date of first appointment, experience, and directorships in other listed companies)	Compliant	1. Notice of Annual Shareholders' Meeting (https://didipiomine.com.ph/wp-content/uploads/2025/05/OGP-Definitive-Information-Statement.pdf#page=4) 2. Item 5 profiles of directors and executive officers (https://didipiomine.com.ph/wp-content/uploads/2025/05/OGP-Definitive-Information-Statement.pdf#page=13) 3. Item 7 Independent Public Accountants (https://didipiomine.com.ph/wp-content/uploads/2025/05/OGP-Definitive-Information-Statement.pdf#page=23) 4. Proxy documents (https://didipiomine.com.ph/wp-content/uploads/2025/05/OGP-Definitive-Information-Statement.pdf#page=7)	
b. Auditors seeking appointment/re-appointment	Compliant		
c. Proxy documents	Compliant		
Optional: Recommendation 13.2			
1. Company provides rationale for the agenda items for the annual stockholders meeting	Compliant	**Provide link or reference to the rationale for the agenda items** Refer to the Agenda Details and Rationale in the 2025 Definitive Information Statement.	
Recommendation 13.3			
1. Board encourages active shareholder participation by making the result of the votes taken during the most recent Annual or Special Shareholders' Meeting	Compliant	**Provide information or reference to a document containing information on all relevant questions raised and answers during the ASM and special meeting and the results of the vote taken during the most recent ASM/SSM.**	

publicly available the next working day.		Refer to the Minutes of the 2025 Annual Meeting of Stockholders.	
2. Minutes of the Annual and Special Shareholders' Meetings were available on the company website within five business days from the end of the meeting.	Compliant	**Provide link to minutes of meeting in the company website.** **Indicate voting results for all agenda items, including the approving, dissenting and abstaining votes.** **Indicate also if the voting on resolutions was by poll.** **Include whether there was opportunity to ask question and the answers given, if any** Refer to the Minutes of the 2025 Annual Meeting of Stockholders.	
Supplement to Recommendation 13.3			
1. Board ensures the attendance of the external auditor and other relevant individuals to answer shareholders questions during the ASM and SSM.	Compliant	**Indicate if the external auditor and other relevant individuals were present during the ASM and/or special meeting** External auditor and other relevant individuals were present. Refer to the Minutes of the 2025 Annual Meeting of Stockholders.	
Recommendation 13.4			
1. Board makes available, at the option of a shareholder, an alternative dispute mechanism to resolve intra-corporate disputes in an amicable and effective manner.	Compliant	**Provide details of the alternative dispute resolution made available to resolve intra-corporate disputes** Refer to Article VI of the Company's Manual on Corporate Governance.	

2. The alternative dispute mechanism is included in the company's Manual on Corporate Governance.	Compliant	**Provide link/reference to where it is found in the Manual on Corporate Governance** https://didipiomine.com.ph/wp-content/uploads/2024/08/Manual-of-Corporate-Governance.pdf#page=23	
Recommendation 13.5			
1. Board establishes an Investor Relations Office (IRO) to ensure constant engagement with its shareholders.	Compliant	**Disclose the contact details of the officer/office responsible for investor relations, such as:** **1. Name of the person** **2. Telephone number** **3. Fax number** **4. E-mail address** 1. Name of the person - Marjorie W. Idio 2. Telephone number - (+63) 78 362 1026 3. Fax number – N/A 4. E-mail address - DidipioMine.IR@oceanagold.com	
2. IRO is present at every shareholder's meeting.	Compliant	**Indicate if the IRO was present during the ASM.** The IRO was present. Refer to the Minutes of the 2025 Annual Meeting of Stockholders.	
Supplemental Recommendations to Principle 13			
1. Board avoids anti-takeover measures or similar devices that may entrench ineffective management or the existing controlling shareholder group	Compliant	**Provide information on how anti-takeover measures or similar devices were avoided by the board, if any.** There are no anti-takeover measures or similar devices in place in the Company. The Board has not considered any anti-takeover measures. Further, Article V of the Company's Manual on Corporate Governance sets out the commitment of	

		the Company to protect and uphold stockholders' rights and minority stockholders' interest.	
2. Company has at least thirty percent (30%) public float to increase liquidity in the market.	Non-Compliant	**Indicate the company's public float.**	The Company has a public float of 20%. The Company complies with the current Minimum Public Ownership requirement of the Securities and Exchange Commission and The Philippine Stock Exchange, Inc., and exceeds the 10% listing requirement under the Financial or Technical Assistance Agreement and the Renewal and Addendum Agreement with the Philippine Government.
Optional: Principle 13			
1. Company has policies and practices to encourage shareholders to engage with the company beyond the Annual Stockholders' Meeting	Compliant	**Disclose or provide link/reference to policies and practices to encourage shareholders' participation beyond ASM** Refer to the Investor Relations Program, which provides mechanisms for shareholder engagement beyond the Annual Stockholders' Meeting. The Company maintains regular communication through its website, PSE EDGE disclosures, periodic reports, investor briefings, conference calls, and meetings with investors and analysts. Shareholders are also able to communicate with the Company through its Investor Relations function, ensuring ongoing and timely engagement.	
2. Company practices secure electronic voting in absentia at the Annual Shareholders' Meeting.	Compliant	**Disclose the process and procedure for secure electronic voting in absentia, if any.** Refer to the following: 1. Registration and Voting Requirements and Procedure; and 2. Minutes of the 2025 Stockholders' Meeting.	

Duties to Stakeholders			
Principle 14: The rights of stakeholders established by law, by contractual relations and through voluntary commitments must be respected. Where stakeholders' rights and/or interests are at stake, stakeholders should have the opportunity to obtain prompt effective redress for the violation of their rights.			
Recommendation 14.1			
1. Board identifies the company's various stakeholders and promotes cooperation between them and the company in creating wealth, growth and sustainability.	Compliant	**Identify the company's shareholder and provide information or reference to a document containing information on the company's policies and programs for its stakeholders.** The Company's stakeholders are identified in the Responsible Mining Policies adopted by the Board.	
Recommendation 14.2			
1. Board establishes clear policies and programs to provide a mechanism on the fair treatment and protection of stakeholders.	Compliant	**Identify policies and programs for the protection and fair treatment of company's stakeholders** Refer to the following: 1. Section 1.2(8) of the Company's Manual on Corporate Governance on fair treatment, protection, and enforcement of the rights of its stakeholders. 2. Article V of the Company's Manual on Corporate Governance on Stockholders' Rights and Protection of Minority Stockholders' Interest.	
Recommendation 14.3			
1. Board adopts a transparent framework and process that allow stakeholders to communicate with the company and to obtain	Compliant	**Provide the contact details (i.e., name of contact person, dedicated phone number or e-mail address, etc.) which stakeholders can use to voice their concerns and/or complaints for possible violation of their rights.**	

redress for the violation of their rights.		**Contact Person:** Marjorie W. Idio Investor Relations Officer **Email Addresses:** DidipioMine@oceanagold.com DidipioMine.IR@oceanagold.com **Contact Nos:** • (+63) 78 362 1026 (Investor Relations) • +63 28 231 2227 (Code of Conduct Hotline) **Websites:** • https://didipiomine.com.ph/contact-us/. • Code of Conduct Hotline https://www.safecall.co.uk/clients/oceanagold/. **Provide information on whistleblowing policy, practices and procedures for stakeholders** Refer to the Whistleblower-Policy.pdf	
Supplement to Recommendation 14.3			
1. Company establishes an alternative dispute resolution system so that conflicts and differences with key stakeholders is settled in a fair and expeditious manner.	Compliant	**Provide information on the alternative dispute resolution system established by the company.** Refer to Article VI, of the Company's Manual on Corporate Governance. Additionally, the Company has an established grievance mechanism process to properly address any community issues.	
Additional Recommendations to Principle 14			

1. Company does not seek any exemption from the application of a law, rule or regulation especially when it refers to a corporate governance issue. If an exemption was sought, the company discloses the reason for such action, as well as presents the specific steps being taken to finally comply with the applicable law, rule or regulation.	Compliant	**Disclose any requests for exemption by the company and the reason for the request.** The Company did not seek any exemption from the application of a law, rule or regulation relating to a corporate governance issue in the preceding year.	
2. Company respects intellectual property rights.	Compliant	**Provide specific instances, if any.** The Company complies with the intellectual property laws. The Company is not party to any intellectual property dispute.	
Optional: Principle 14			
1. Company discloses its policies and practices that address customers' welfare		Identify policies, programs and practices that address customers' welfare or provide link/reference to a document containing the same.	
2. Company discloses its policies and practices that address supplier/contractor selection procedures	Compliant	**Identify policies, programs and practices that address supplier/contractor selection procedures or provide link/reference to a document containing the same.** Refer to the Supplier Code of Conduct which forms part of its supplier and contractor selection and accreditation process. The Code sets out the standards and expectations for suppliers, including compliance with applicable laws and regulations, ethical business practices, environmental	

		responsibility, and respect for human rights, among others. Suppliers and contractors are evaluated and selected based on these criteria, ensuring that engagements are conducted through a fair, transparent, and responsible process aligned with the Company's governance standards.	
Principle 15: A mechanism for employee participation should be developed to create a symbiotic environment, realize the company's goals and participate in its corporate governance processes.			
Recommendation 15.1			
1. Board establishes policies, programs and procedures that encourage employees to actively participate in the realization of the company's goals and in its governance.	Compliant	**Provide information on or link/reference to company policies, programs and procedures that encourage employee participation.** Refer to Section 1.2 (11) and Section 1.2(24), Article I of the Company's Manual on Corporate Governance. The Company has several policies and programs to encourage employee participation, including among others: • **Safe Behaviours Program –** promotes safety awareness and empowers employees to speak up. • **Living Our Values Program** – recognizes employees demonstrating Company Values. • **Whistleblower Policy** – provides a safe mechanism for reporting potential misconduct without fear of retaliation. • **Fair Employment Policy** – encourages reporting of unfair treatment, with protection against retaliation.	

		• **Culture Pulse Survey** – gathers employee feedback on culture and leadership effectiveness. • **Collective Bargaining Agreement** – includes Safe Production Bonus Program for performance in Safety, Production, Environment, and Operational Cost. • **Balanced Business Planning** – employees participate in workshops to contribute to and understand the Company's annual Balanced Business Plan. • **Performance Management System** – involves collaborative goal setting, regular check-ins, and end-of-year performance assessment with mutual feedback.	
Supplement to Recommendation 15.1			
1. Company has a reward/compensation policy that accounts for the performance of the company beyond short-term financial measures.	Compliant	**Disclose if company has in place a merit-based performance incentive mechanism such as an employee stock option plan (ESOP) or any such scheme that awards and incentivizes employees, at the same time aligns their interests with those of the shareholders.** The Company recognizes the value of engaged workforce and implements the following reward and compensation programs: • **Short Term Incentive Program** provides annual performance-based incentives, taking into account overall business performance as well as individual performance, as measured under the Company's performance management system.	

		• **Collective Bargaining Agreement Safe Production Bonus Program** which grants quarterly incentives for excellent performance in the areas of Safety, Production, Environment, and Operational Cost.	
2. Company has policies and practices on health, safety and welfare of its employees.	Compliant	**Disclose and provide information on policies and practices on health, safety and welfare of employees. Include statistics and data, if any.** Refer to the following: 1. Health and Safety Policy 2. ISO 45001:2018 Health and Safety Management Systems (refer to Annex "J") 3. Code of Conduct section on Safety and Health & Wellbeing on Working Together. 4. "Social – Workplace Conditions" section of the 2025 Sustainability Report for the statistics.	
3. Company has policies and practices on training and development of its employees.	Compliant	**Disclose and provide information on policies and practices on training and development of employees.** **Include information on any training conducted or attended.** Refer to "Social – Employee Training and Development" section of the 2025 Sustainability Report.	
Recommendation 15.2			

1. Board sets the tone and makes a stand against corrupt practices by adopting an anti-corruption policy and program in its Code of Conduct.	Compliant	**Identify or provide link/reference to the company's policies, programs and practices on anti-corruption** Refer to the following: 1. Anti-Corruption Policy; and 2. "Governance – Anti-Corruption" section of the 2025 Sustainability Report.	
2. Board disseminates the policy and program to employees across the organization through trainings to embed them in the company's culture.	Compliant	**Identify how the board disseminated the policy and program to employees across the organization** Refer to "Governance – Anti-Corruption" section of the 2025 Sustainability Report.	
Supplement to Recommendation 15.2			
1. Company has clear and stringent policies and procedures on curbing and penalizing employee involvement in offering, paying and receiving bribes.	Compliant	**Identify or provide link/reference to the company policy and procedures on penalizing employees involved in corrupt practices.** Refer to the following: 1. Anti-Corruption Policy; and 2. "Governance – Anti-Corruption" section of the 2025 Sustainability Report. **Include any finding of violations of the company policy.** For 2025, there were three findings from speak up actions which were addressed per Company policies, and key learnings were shared organization-wide to guide improvements to prevent recurrence.	

Recommendation 15.3			
1. Board establishes a suitable framework for whistleblowing that allows employees to freely communicate their concerns about illegal or unethical practices, without fear of retaliation	Compliant	**Disclose or provide link/reference to the company whistle-blowing policy and procedure for employees.** Refer to https://didipiomine.com.ph/wp-content/uploads/2025/03/Whistleblower-Policy.pdf **Indicate if the framework includes procedures to protect the employees from retaliation.** Refer to Section 4 of the Whistleblower-Policy.pdf. **Provide contact details to report any illegal or unethical behavior.** Refer to the following: 1. Section 2 of the Whistleblower-Policy.pdf; and 2. Code of Conduct Hotline (https://www.safecall.co.uk/clients/oceanagold/)	
2. Board establishes a suitable framework for whistleblowing that allows employees to have direct access to an independent member of the Board or a unit created to handle whistleblowing concerns.	Compliant	See response above.	

3. Board supervises and ensures the enforcement of the whistleblowing framework.	Compliant	**Provide information on how the board supervised and ensured enforcement of the whistleblowing framework, including any incident of whistleblowing.** The Board supervises enforcement by receiving reports from management on whistleblowing activity. During 2025, the President provided the Board with a summary of whistleblower reports received to date, totaling eight reports, and noted the need to further develop maturity in identifying matters appropriate for reporting under the Whistleblower Policy.	
Principle 16: The company should be socially responsible in all its dealings with the communities where it operates. It should ensure that its interactions serve its environment and stakeholders in a positive and progressive manner that is fully supportive of its comprehensive and balanced development.			
Recommendation 16.1			
1. Company recognizes and places importance on the interdependence between business and society, and promotes a mutually beneficial relationship that allows the company to grow its business, while contributing to the advancement of the society where it operates.	Compliant	**Provide information or reference to a document containing information on the company's community involvement and environment-related programs.** Refer to the following: 1. "Environment & Climate Change", "Social", and "United Nations Sustainable Development Goals" sections of the 2025 Sustainability Report; and 2. https://www.facebook.com/DidipioMine	
Optional: Principle 16			
1. Company ensures that its value chain is environmentally friendly or is consistent with	Compliant	**Identify or provide link/reference to policies, programs and practices to ensure that its value**	

promoting sustainable development		**chain is environmentally friendly or is consistent with promoting sustainable development.** Refer to the following: 1. Environment Policy; 2. Supplier Code of Conduct (section on Environment); and 3. Code of Conduct (section on Environment).	
2. Company exerts effort to interact positively with the communities in which it operates	Compliant	**Identify or provide link/reference to policies, programs and practices to interact positively with the communities in which it operates. Refer to the following:** 1. Communities Policy; and 2. Code of Conduct (section on Communities).	

[Signature page follows.]

CONSULATE GENERAL OF THE PHILIPPINES)
VANCOUVER, BRITISH COLUMBIA) S.S.
CANADA)

JURAT

SUBSCRIBED AND SWORN TO, before me this **13th day of April 2026**, in Vancouver, British Columbia, Canada, with affiant/s exhibiting the following identification document/s as proof of identity/ies:

NAME	ID TYPE	ID NUMBER	VALID UNTIL
BRIAN DOUGLAS MARTIN	[redacted] **PASSPORT**	[redacted]	[redacted]
Nothing follows			

For the contents of the annexed document, the Consulate General assumes no responsibility.

[redacted]

MARCO FREDERICK B. HARDER
Vice Consul

Annexed document is a/an **Integrated Annual Corporate Governance Report** signed by **BRIAN DOUGLAS MARTIN**

Doc. No.	: 1939
Service No.	: 4289
Page No.	: 68
Book No.	: 41
Fee Paid	: C$38.75
O.R. No.	: S102949
Series of	: 2026

Not valid if altered in any way.

ORIGINAL SEEN

Processor : [signature]

Date : APR 1 3 2026

[redacted]

CANADA

PASSPORT
PASSEPORT

[redacted]

Type/Type
P

Issuing Country/Pays émetteur
[redacted]

Passport No./N° de passeport
[redacted]

Surname/Nom
MARTIN

Given names/Prénoms
BRIAN DOUGLAS

[redacted]

Issuing Authority/Autorité de délivrance
VANCOUVER

...IN<<BRIAN<DOUGLAS<<<<<<<<<<<<<<<

[redacted] <<<<<<<<<<

Pursuant to the requirement of the Securities and Exchange Commission, this Integrated Annual Corporate Governance Report is signed on behalf of the registrant by the undersigned, thereunto duly authorized, in the City of Makati on ______________________.

SIGNATURES

[redacted]
Chairman of the Board

Atty. Joan D. Adaci-Cattiling
President

Mia Gentugaya
Independent Director

Tomasa Lipana
Independent Director

Gregory Domingo
Independent Director

Atty. Dyann C. Rabaya
Compliance Officer

Atty. Karina P. Dulinayan
Corporate Secretary

SUBSCRIBED AND SWORN to before me this ________________________ exhibiting to me their valid IDs, as follows:

Name	ID Type/Number	Date of Issue/Expiry	Place of Issue
Joan D. Adaci-Cattiling	[redacted]		
Mia Gentugaya			
Tomasa Lipana			
Dyann C. Rabaya			
Karina P. Dulinayan			

Doc. No. _____
Page No. _____
Book No. _____
Series of 2026.

Pursuant to the requirement of the Securities and Exchange Commission, this Integrated Annual Corporate Governance Report is signed on behalf of the registrant by the undersigned, thereunto duly authorized, in the City of Makati on 27 MAR 2026.

SIGNATURES

[redacted]

Brian Martin
Chairman of the Board

Atty. Joan D. Adaci-Cattiling
President

[redacted]

Mia Gentugaya
Independent Director

[redacted]

Tomasa Lipana
Independent Director

[redacted]

Gregory Domingo
Independent Director

Atty. Dyann C. Rabaya
Compliance Officer

[redacted]

Atty. Karina P. Dulinayan
Corporate Secretary

SUBSCRIBED AND SWORN to before me this 27 MAR 2026 exhibiting to me their valid IDs, as follows:

Name	ID Type/Number	Date of Issue/Expiry	Place of Issue
Joan D. Adaci-Cattiling	[redacted]		
Mia Gentugaya			
Tomasa Lipana			
Dyann C. Rabaya			
Karina P. Dulinayan			

Doc. No. 112
Page No. 24
Book No. II
Series of 2026.

[redacted]

STEFFI MARIE S. JACOB
Notary Public for Makati City
Appointment No. M-346 until December 31, 2026

[redacted]

SUBSCRIBED AND SWORN to before me this 0 7 APR 2026 exhibiting to me his valid ID, as follows:

Name	ID Type/Number	Date of Issue/Expiry	Place of Issue
Gregory Domingo	[redacted]		

Doc. No. 190
Page No. 39
Book No. XXVI
Series of 2026.

[redacted]

Notary Public for and in Makati City

[redacted]

ANNEX "A"

SUMMARY OF 2025 CORPORATE GOVERNANCE TRAININGS

DIRECTORS		
NAME	**TRAININGS/TOPICS**	**NUMBER OF HOURS**
Peter John Sharpe[1]	ASEAN Corporate Governance Scorecard Workshop for Publicly Listed Companies	6
Brian Douglas Martin[2]	Corporate Governance Orientation Program	8
Joan D. Adaci-Cattiling	Finance for Directors	8
David John Bickerton	ASEAN Corporate Governance Scorecard Workshop for Publicly Listed Companies	6
Gregory L. Domingo	2025 Annual Corporate Governance Seminar	4.5
Mia G. Gentugaya	Finance for Directors	8
Tomasa H. Lipana	2025 Corporate Governance Seminar	4
Liang Tang	ASEAN Corporate Governance Scorecard Workshop for Publicly Listed Companies	2.75
	The Role of the Board in Strategy	1.5
Marius van Niekerk	EY's Financial Reporting Developments	1.5
	Effective Board Oversight of AI: Perspectives from Directors, CIO, and Founder of AI Solution Builder	2
	Preparing for Sustainability Reporting in Canada	1
CORPORATE SECRETARY AND COMPLIANCE OFFICER		
Karina P. Dulinayan	Revised Corporation Code of the Philippines	3.5
Dyann C. Rabaya	Certification Course for Compliance Officers	37

[1] Resigned as Director and Chairman effective after adjournment of the special board meeting on September 24, 2025.
[2] Elected as Director and Chairman to replace Mr. Peter Sharpe effective after the adjournment of the special board meeting on September 24, 2025 and to serve the rest of the unexpired term of Mr. Peter Sharpe.

2025-003-029

Institute of Corporate Directors

presents this

Certificate of Participation

to

Peter Sharpe

OceanaGold (Philippines), Inc.

for having completed the

ASEAN Corporate Governance Scorecard Workshop for Publicly Listed Companies

held on

March 13, 2025 | 9:00 AM - 12:00 PM

March 14, 2025 | 9:00 AM - 12:00 PM

through Zoom Meetings

[redacted]

Ms. Catherine Denise Jalandoni

Executive Director

2025-034-046

ICD

Institute of Corporate Directors

presents this

Certificate of Attendance

to

Brian Martin

OceanaGold (Philippines), Inc.

for having attended the

Corporate Governance Orientation Program

held on

December 4, 2025 | 8:00 AM - 12:00 PM

December 5, 2025 | 8:00 AM - 12:00 PM

through Zoom Meetings

[redacted]

Ms. Catherine Denise Jalandoni

Executive Director

2025-026-005

Institute of Corporate Directors

presents this

Certificate of Participation

to

Joan A. Cattiling

Oceanagold (Philippines), Inc.

for having completed the course

Finance for Directors

held on

October 28, 2025 | 8:00 AM - 12:00 PM

October 29, 2025 | 8:00 AM - 12:00 PM

through Zoom Meetings

[redacted]

Ms. Catherine Denise Jalandoni

Executive Director

2025-003-005

Institute of Corporate Directors

presents this

Certificate of Participation

to

David Bickerton

OceanaGold (Philippines), Inc.

for having completed the

ASEAN Corporate Governance Scorecard Workshop for Publicly Listed Companies

held on

March 13, 2025 | 9:00 AM - 12:00 PM

March 14, 2025 | 9:00 AM - 12:00 PM

through Zoom Meetings

[redacted]

Ms. Catherine Denise Jalandoni

Executive Director

BDO

UNIBANK, INC.

Certificate of Attendance

is presented to

GREGORY L. DOMINGO

for attending and participating in the

2025 Annual Corporate Governance Seminar

Topics:

Artificial Intelligence and its Impact on Business

Changing Consumer Behavior as it Applies to Business and Banking

Stewardship as the Guiding Principle for your Board and People Agenda

July 25, 2025
8:00 am – 12:30 pm
Narra Hall, BDO Towers Valero, Makati City

[redacted]

Atty. Federico P. Tancongco
Senior Vice President & Chief Compliance Officer
BDO Unibank, Inc.

This seminar is accredited by the Securities and Exchange Commission (SEC) per its advisement letter dated 29 July 2025 signed by Atty. Rachel Esther J. Gumtang-Remalante, Director of Corporate Governance and Finance Department, with reference number 202507-032-OD

2025-026-012

Institute of Corporate Directors

presents this

Certificate of Participation

to

Mia G. Gentugaya

OceanaGold (Philippines), Inc.

for having completed the course

Finance for Directors

held on
October 28, 2025 | 8:00 AM - 12:00 PM
October 29, 2025 | 8:00 AM - 12:00 PM
through Zoom Meetings

[redacted]

Ms. Catherine Denise Jalandoni
Executive Director

ICD

Institute of Corporate Directors

presents this

Certificate of Participation

to

Tomasa H. Lipana

SM Investments Corporation

for having completed the

2025 Corporate Governance Seminar

held on
October 3, 2025 | 1:00 PM - 5:00 PM
at Conrad Hotel, Pasay City

[redacted]

Ms. Catherine Denise Jalandoni
Executive Director

2025-003-034

Institute of Corporate Directors

presents this

Certificate of Participation

to

Liang Tang

OceanaGold (Philippines), Inc.

for having partially completed the

ASEAN Corporate Governance Scorecard Workshop for Publicly Listed Companies

held on
March 13, 2025 | 9:15 AM - 12:00 PM
through Zoom Meetings

[redacted]

Ms. Catherine Denise Jalandoni
Executive Director

☰ Pro.Dir

- Home
- **Dashboard**
- Calendar
- Private files
- My courses
- BRIS

Course overview

All (except hidden) ▾ | Course name ▾ | Card ▾

Governance Sessions ···

The Role of the Board in Strategy

100% complete

Show 12 ▾

Recently accessed courses

Governance Sessions

The Role of the Board in Strategy

INSTITUTE OF CORPORATE DIRECTORS | INSTITUT DES ADMINISTRATEURS DE SOCIÉTÉS
THINK BEYOND THE BOARDROOM. | PENSER AU-DELÀ DE LA SALLE DU CONSEIL.

Confirmation of Attendance

This certificate attests that:

Mr Marius van Niekerk attended the following ICD event:

- *"Effective Board Oversight of AI: Perspectives from Directors, CIO, and Founder of AI Solution Builder"*, on November 19, 2025.

Attendance of the event in full qualifies for 2 Continued Education Units (CEU).

[redacted]

KATHRYN WAKFIELD
Vice President, Chapter Relations

Institute of Corporate Directors
kwakefield@icd.ca www.icd.ca

INSTITUTE OF CORPORATE DIRECTORS | INSTITUT DES ADMINISTRATEURS DE SOCIÉTÉS
THINK BEYOND THE BOARDROOM. | PENSER AU-DELÀ DE LA SALLE DU CONSEIL.

EY

Shape the future with confidence

Continuing Professional Development Certificate

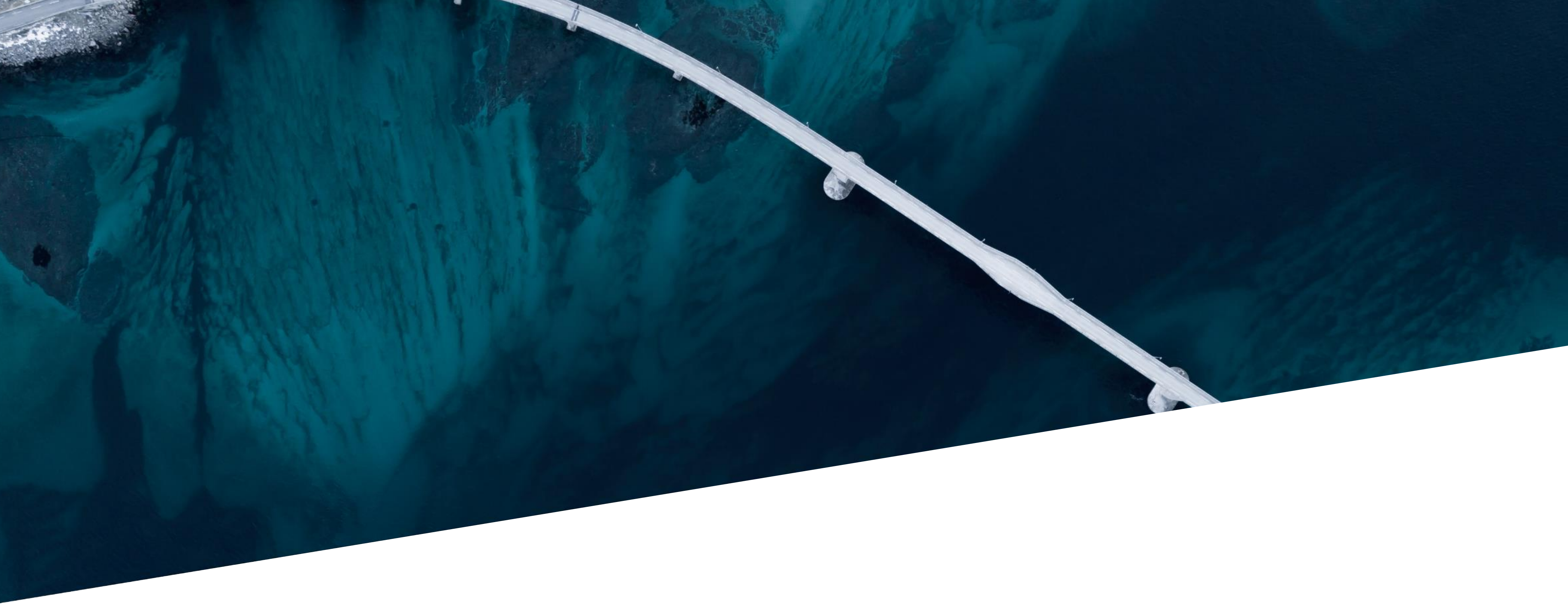
Marius Van Niekerk

Attended a 90-minute seminar delivered by EY on November 20, 2025

EY's Financial Reporting Developments - Fall Series

EY Instructors:

Christine Evans | Amena Mohammad | Juliana Mok | Scott Kerr



Certificate of attendance

Marius Van Niekerk

Participated in a 60-minute seminar delivered by EY on January 20th, 2025

Preparing for sustainability reporting in Canada

EY instructors:

Don Linsdell	Claire Patra
Stephanie Hamilton	Munam Khan

EY

Building a better working world

CENTER FOR
GLOBAL BEST PRACTICES

(SEC Provider Accreditation Number CG2024-001)

presents this

CERTIFICATE OF COMPLETION

to

Atty. Karina P. Dulinayan

for having completed the webinar on

THE 2019 REVISED CORPORATION CODE OF THE PHILIPPINES

held at 1:30 in the afternoon

on Wednesday, June 11, 2025 via zoom

(for a total of 3.5 training hours)

[redacted]

Henry Belleza Aquende, MBM, Hon. DPA
Founder & President
Center for Global Best Practices

[redacted]

Atty. Justina F. Callangan
Course Director & Lecturer
Center for Global Best Practices

905 Richville Corporate Tower, 1107 Alabang- Zapote Road, Madrigal Business Park, Muntinlupa City, 1780 Philippines
Manila: (+63 2) 8842-7148 or 59 * (+63 2) 8556-8968 Cebu: (+63 32) 512-3106 or 07 * **Website: www.cgbp.org**

Dyann Rabaya

From:	Janine Grace Abnasan-Diawan
Sent:	Thursday, October 30, 2025 9:14 PM
To:	Brian Martin; Joan D. Adaci-Cattiling; David Bickerton; Marius van Niekerk; Liang Tang; Gregory Domingo; Tammy Lipana; gentugaya.mia; Gemma McDonald; Dyann Rabaya
Cc:	Karina Dulinayan
Subject:	OGP Notice of Q4 2025 Board Meeting (5 November 2025)
Attachments:	Notice_Q4 Regular Meeting_OGP Board_5 November 2025_Diligent.pdf; Item 3 _Agenda Q4 Regular Meeting_OGP Board_ 5 November 2025_Diligent.pdf

To the OGP Board and Management –

NOTICE OF MEETING

Notice is hereby given that the 4th **Quarter Meeting** of the Board of Directors of **OCEANAGOLD (PHILIPPINES), INC.** (*Company*) will be held in person and by remote communication pursuant to Securities and Exchange Commission Memorandum Circular No. 6, Series of 2020 and the Company's By-Laws, at the date and time stated below:

Date:	5 November 2025
Time:	10:35 AM to 11:20 AM PHST
Location:	19/F, The Enterprise Center Tower 2, Paseo de Roxas Legazpi Village, Makati City Microsoft Teams with Meeting ID No. 477 074 816 587

The agenda for the meeting and all the materials to be discussed in the meeting are published in Diligent. The members of the Board are allowed to participate and vote through remote communication.

For any concerns, you may contact the Corporate Secretary at +63 917 867 8227 or Karina.Dulinayan@oceanagold.com, or the Assistant Corporate Secretary at +63 917 849 4290 at janinegrace.abnasan-diawan@oceanagold.com.

Kindly confirm your attendance with the undersigned.

Makati City, Philippines, 30 October 2025.

Thank you.

Regards,

Corporate Secretary

OUR PURPOSE: MINING GOLD FOR A BETTER FUTURE

OCEANAGOLD
DIDIPIO MINE

OceanaGold (Philippines) Inc

Barangay Didipio
Kasibu
Nueva Vizcaya
Philippines

D: (+63) 78 434 2300
Secondary (+63) 2 87796600

E: janinegrace.diawan@oceanagold.com
W: http://www.oceanagold.com/

OceanaGold Corporation is a low-cost, mid-tier, multinational gold producer with significant operating and development experience. The Company owns a suite of high quality assets in the Philippines, New Zealand and the United States and is publicly listed on the Toronto and Australian stock exchanges under the trading symbol OGC.

CENTER FOR
GLOBAL BEST PRACTICES

Certificate of Completion

This certifies that

ATTY. DYANN RABAYA, CCO®

[illegible] successfully completed the course, passed the examination and is hereby conferred the title of

CERTIFIED COMPLIANCE OFFICER

Given this 18th day of July 2025 at EDSA Shangri-La Hotel, Mandaluyong City, Phil[illegible]

[redacted]

Henry [illegible] MBM, Hon. DPA	Marg[illegible]ita G. [illegible]oreno	Atty. D[illegible] L. B[illegible]	Atty. Justine [illegible] Callangan
Founder & President	Co-Founder & Executive Director	Course Director & Master Trainer	Course Director & Master Trainer
Center for Global Best Practices	Center for Global Best Practices	Center for Global Best Practices	Center for Global Best Practices

SEC Provider Accreditation Number: CG2024-001

Control Number: [illegible]

REPUBLIC OF THE PHILIPPINES)
KASIBU, NUEVA VIZCAYA) S.S.

SECRETARY'S CERTIFICATE

I, **ATTY. KARINA P. DULINAYAN**, of legal age, Filipino, and with office address at Didipio Mine, Didipio, Kasibu, Nueva Vizcaya, after having been duly sworn in accordance with law, depose and state that:

1. I am the duly elected Corporate Secretary of OceanaGold (Philippines), Inc. (the "**Corporation**"), a corporation duly organized and existing under and by virtue of the laws of the Philippines, with principal office at the Didipio Mine, Didipio, Kasibu, Nueva Vizcaya.

2. As Corporate Secretary, I am in possession of the records of the Corporation.

3. The following resolutions were adopted and approved by the Board of Directors of the Corporation during its Regular Meeting held on 19 February 2025, at which meeting a quorum was present and acting throughout:

> "**RESOLVED**, that the Board of Directors of the Corporation, approve, as it hereby approves the 2025 Guidance and Budget of the Corporation."
>
> "**RESOLVED FURTHER**, that the Board of Directors of the Corporation, approve and authorize, as it hereby approves and authorizes, the public reporting and/or release of the Corporation's fourth quarter and full year 2024 operating and financial results, including updates on the Corporation's mineral resources and reserves, and 2025 Guidance."

4. I hereby certify that the foregoing are true and correct excerpts from the minutes of the Regular Meeting of the Board of Directors of the Corporation held on 19 February 2025.

IN WITNESS WHEREOF, I hereunto affix my signature this APR 20 2026 in Kasibu, Nueva Vizcaya.

[redacted]

ATTY. KARINA P. DULINAYAN
Corporate Secretary

SUBSCRIBED AND SWORN to before me, a Notary Public duly authorized in the place named above, personally appeared:

Name	Competent Evidence of Identity	Date & Place of Issue
KARINA P. DULINAYAN	[redacted]	

who was identified by me through competent evidence of identity to be the same person who executed the foregoing instrument, and who took an oath before me as to such instrument.

WITNESS MY HAND AND SEAL this APR 20 2026 .

Doc. No. 4 ;
Page No. 2 ;
Book No. 1 ;
Series of 2026.

[redacted]

JANINE GRACE B. ABNASAN
Notary Public for Nueva Vizcaya
Until 31 December 2026

[redacted]

SECRETARY'S CERTIFICATE

I, **KARINA P. DULINAYAN,** of legal age, Filipino, and with office address at Didipio Mine, Didipio, Kasibu, Nueva Vizcaya, after having been duly sworn in accordance with law, certify that:

1. I am the duly elected Corporate Secretary of OceanaGold (Philippines), Inc. (the "Corporation"), a corporation duly organized and existing under and by virtue of the laws of the Philippines, with principal office at the Didipio Mine, Didipio, Kasibu, Nueva Vizcaya.

2. On November 4 and 5, 2025, the Independent Directors of the Corporation conducted a series of separate executive sessions, each chaired by the Lead Independent Director, Mr. Gregory L. Domingo, together with the respective functional heads of Internal Audit, External Audit, Risk, and Compliance as detailed in the table below:

Topic and Key Matters Discussed	Functional Heads	Date Held
Internal Audit	Dan Nicholson *(Head – Internal Audit)*	4 Nov 2025
External Audit	Isla Lipana & Co., represented by: a. Corina Molina *(Lead Audit Partner)* b. Ria Victoria Collantes	4 Nov 2025
Risk • Enterprise Risk Management Framework • Concerns relative to risk management	Josh Fahy *(Head – Risk)*	5 Nov 2025
Compliance	Dyann Rabaya *(Compliance Officer)*	4 Nov 2025

3. Each session was attended exclusively by the Corporation's Independent Directors, together with the respective functional heads. No member of Management was present during any of the sessions.

4. In each meeting, the Independent Directors engaged in candid discussions with the respective heads, asked clarificatory questions, and received updates and assurances relevant to risk, audit, and compliance oversight.

IN WITNESS WHEREOF, I hereunto affix my signature this APR 20 2026 in **Kasibu, Nueva Vizcaya**.

[redacted]

ATTY. KARINA P. DULINAYAN
Corporate Secretary

SUBSCRIBED AND SWORN to before me, a Notary Public duly authorized in the place named above, personally appeared:

Name	Competent Evidence of Identity	Date & Place of Issue
KARINA P. DULINAYAN	[redacted]	

who was identified by me through competent evidence of identity to be the same person who executed the foregoing instrument, and who took an oath before me as to such instrument.

WITNESS MY HAND AND SEAL this APR 20 2026

Doc. No. 2;
Page No. 2;
Book No. 1;
Series of 2026.

[redacted]

JANINE GRACE B. ABNASAN
Notary Public for Nueva Vizcaya
Until 31 December 2026

[redacted]

Dyann Rabaya

From:	Dyann Rabaya
Sent:	Monday, June 23, 2025 10:36 AM
To:	Liang Tang; Marius van Niekerk; David Bickerton; Tammy Lipana; Gregory Domingo
Cc:	Peter Sharpe; Joan D. Adaci-Cattiling; mia gentugaya; Karina Dulinayan
Subject:	RE: Independent Director invitation from PetroGen Insurance

Dear Directors.

Good morning.

Please find below notification of Ma'am Mia Gentugaya on the invitation she received from PetroGen Insurance Corporation to act as independent director. Her election as such will take place in said corporation's quarterly board meeting in August. The notification is provided as recommended in the SEC Code of Corporate Governance for Publicly Listed Companies and the OGP Manual on Corporate Governance.

We assessed the additional directorship from a conflict of interest perspective based on OceanaGold standards, and on a number of directorships perspective based on SEC Corporate Governance Code and OGP Manual. We see no conflict of interest as of this time subject to continuing assessment in relation to matters discussed and decided by the OGP Board in its meetings. We also do not see any non-compliance in terms of corporate governance recommendations. We have accordingly responded to this effect to Ma'am Mia's email below.

Just reach out should you have questions.

Regards,

Dyann C. Rabaya
Compliance Officer

OUR PURPOSE: MINING GOLD FOR A BETTER FUTURE

OCEANAGOLD
DIDIPIO MINE

OceanaGold (Philippines) Inc
Barangay Didipio
Kasibu
Nueva Vizcaya
Philippines

D: (+63) 78 434 2300
Secondary (+63) 2 87796600

E: dyann.rabaya@oceanagold.com
W: http://www.oceanagold.com/

From: mia gentugaya <gentugaya.mia@gmail.com>
Sent: Tuesday, June 17, 2025 4:08 PM
To: Peter Sharpe <Peter.Sharpe@oceanagold.com>; Joan D. Adaci-Cattiling <Joan.Adaci-Cattiling@oceanagold.com>;

Dyann Rabaya <dyann.rabaya@oceanagold.com>
Subject: Independent Director invitation from PetroGen Insurance

External

Good afternoon, **Peter & Joan.**
Congratulations again on a very well managed and executed annual stockholders meeting as a listed company. Great teamwork was truly at work yesterday.

I wish to formally advise that I received an invitation to act as independent director of **PetroGen Insurance Corporation**, a subsidiary of San Miguel Corporation. PetroGen is a captive insurer and reinsurer, meaning its business is focused on providing insurance for the SMC Group of Companies. I understand that a director will step down shortly and the replacement is scheduled to be elected during the quarterly Board meeting in August.

I am seeking confirmation that my designation in PetroGen will not pose any conflict of interest issues or violate any regulations/guidelines. It is for that purpose that our compliance Officer Dyann Rabaya is copied in this email. I do not believe that there is any conflict in my sitting as a Director of PetroGen but that is for OceanaGold to determine, of course.

I am sending across PetroGen's articles of incorporation, by-laws and 2025 General Information Sheet. Let me know if additional information or documents are needed.

I await your and Dyann''s evaluation and advice on the next steps forward.
Thank you very much.

Mia

REPUBLIC OF THE PHILIPPINES)
KASIBU, NUEVA VIZCAYA) S.S.

SECRETARY'S CERTIFICATE

I, **ATTY. KARINA P. DULINAYAN**, of legal age, Filipino, and with office address at Didipio Mine, Didipio, Kasibu, Nueva Vizcaya, after having been duly sworn in accordance with law, depose and state that:

1. I am the duly elected Corporate Secretary of OceanaGold (Philippines), Inc. (the "**Corporation**"), a corporation duly organized and existing under and by virtue of the laws of the Philippines, with principal office at the Didipio Mine, Didipio, Kasibu, Nueva Vizcaya.

2. As Corporate Secretary, I maintain custody of the Corporation's records and minutes of Board meetings.

3. During the Regular Meeting of the Board of Directors held on 5 November 2025, at which a quorum was present and acting throughout, the Board approved the performance evaluation process, timelines, and revised forms for the assessment of Board and Committee's performance for 2025. The assessment tools required respondents to evaluate overall performance with reference to the Company's Manual of Corporate Governance, Board and Committee Charters, and other governance policies.

4. In accordance with the approved process, the performance assessments of the Board, Board Committees, all individual directors, the Chairperson and the President were completed and submitted to the Office of the Corporate Secretary. The results and the corresponding performance improvement plan form part of the agenda for the Board's Regular Meeting on 18 February 2026.

5. I certify that the foregoing accurately reflects the actions taken by the Board of Directors in relation to the 2025 performance assessment.

IN WITNESS WHEREOF, I hereunto affix my signature this APR 20 2026 in **Kasibu, Nueva Vizcaya.**

[redacted]

ATTY. KARINA P. DULINAYAN
Corporate Secretary

SUBSCRIBED AND SWORN to before me, a Notary Public duly authorized in the place named above, personally appeared:

Name	Competent Evidence of Identity	Date & Place of Issue
KARINA P. DULINAYAN	[redacted]	

who was identified by me through competent evidence of identity to be the same person who executed the foregoing instrument, and who took an oath before me as to such instrument.

WITNESS MY HAND AND SEAL this APR 20 2026

Doc. No. 3;
Page No. 2;
Book No. 1;
Series of 2026.

[redacted]

JANINE GRACE B. ABNASAN
Notary Public for Nueva Vizcaya
Until 31 December 2026

[redacted]

CERTIFICATION INTERNATIONAL

Certificate of Registration

This is to certify that

OceanaGold (Philippines), Inc.

Didipio Mine, Barangay Didipio, Kasibu, 3703 Nueva Vizcaya, Philippines

operates a management system which has been assessed as conforming to

ISO 45001:2018

for the scope of activities

Underground mining and milling of gold and copper deposits for the production of gold bullion and copper concentrates.

[redacted]

Joselito C. Soler
President & Managing Director

Certificate No : **CIP/5183IHS/15/12/948**
Issue Date : **07 January 2026**
Expiry Date : **11 January 2028**
subject to adherence to the agreed ongoing audit programme, successful endorsement of certification following each audit and compliance with CI Regulations.
Recertification Due Date : **not later than 29 October 2027**
Initial Certification Date : **12 January 2016**

The current status of certificates can be verified by scanning the QR code or by sending a verification request to e-mail address info@certintph.com.

PAB ACCREDITED OHSMS CERTIFICATION BODY
MSA-001

Certification International Philippines, Inc.
8th Floor, OMM-Citra Building, San Miguel Avenue, Ortigas Center, Pasig City, Metro Manila, Philippines 1605
www.certificationinternational.ph

CERTIFICATION
INTERNATIONAL

CIP/5183I

07 January 2026

MR. DAVID BICKERTON
Asset President - Didipio
OceanaGold (Philippines), Inc.
Didipio Mine, Barangay Didipio
Kasibu, 3703 Nueva Vizcaya

Through: **MS. MYRA BACALZO,** People and Technology Manager
MS. TANYA CAMBETIS, Management Representative

Dear Mr. Bickerton,

Continued Certification of IMS

Based on the outcome of the first surveillance audit of your IMS on 21-24 October 2025 and our acceptance of your planned corrections and corrective actions on the single minor non-conformity (ADG/EDB-01-S1) reported by this audit, the validity of your ISO 14001:2015 and ISO 45001:2018 certifications is hereby reconfirmed. However, we wish to remind your team that the satisfactory implementation of these planned actions will be verified at the next audit.

Our audit assessed the maintenance of the IMS, its good points and areas of conformity that enable it to address your organization's risks and opportunities as well as support the achievement of your organization's performance objectives and stakeholders' needs and expectations. Please note too the opportunities for improvement cited in the audit report.

We assure CIP's support to your organization's continuing quest for excellence. Best regards.

Very truly yours,
CERTIFICATION INTERNATIONAL

[redacted]

JOSELITO C. SOLER
President & Managing Director

encl: reissued ISO 45001:2018 Certificate of Registration with IAF MLA Mark. The ISO 45001:2018 Certificate of Registration with issue date 11 February 2025 is now withdrawn.