

# Extractive Sector Transparency Measures Act - Annual Report



**Reporting Entity Name** OceanaGold Corporation

**Reporting Year** **From** 1/01/25 **To:** 12/31/25 **Date submitted** 6/01/26

**Reporting Entity ESTMA Identification Number** E840887

Original Submission  
 Amended Report

**Other Subsidiaries Included**  
 (optional field)

**Not Consolidated**

**Not Substituted**

**Attestation by Reporting Entity**

*In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.*

**Full Name of Director or Officer of Reporting Entity** Marius van Niekerk **Date** 6/01/26

**Position Title** Chief Financial Officer and Executive Vice President

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<b>Reporting Entity Name</b>	OceanaGold Corporation	<b>Currency of the Report</b> USD
<b>Reporting Entity ESTMA Identification Number</b>	E840887	
<b>Subsidiary Reporting Entities (if necessary)</b>		

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
New Zealand	Government of New Zealand	Inland Revenue	40,692,000							40,692,000	Income tax paid
New Zealand	Government of New Zealand	Ministry of Business, Innovation and Employment		6,533,000	278,000					6,811,000	Royalties paid on gold and silver sales. Fees paid for Mining and Exploration Permits/Licenses.
New Zealand	Local Government of Hauraki District	Hauraki District Council			470,000					470,000	Local Government Rates
New Zealand	Local Government of Waitaki District	Waitaki District Council			431,000					431,000	Local Government Rates
New Zealand	Government of New Zealand	Energy Efficiency and Conservation Authority			374,000					374,000	Electricity authority levy
New Zealand	Local Government of Otago District	Otago Regional Council			299,000					299,000	Local Government Rates
New Zealand	Local Government of Waikato District	Waikato Regional Council			244,000					244,000	Local Government Rates
New Zealand	Government of New Zealand	Land Transport Safety Authority			194,000					194,000	Road user charges and licenses for light vehicles
New Zealand	Government of New Zealand	Fire and Emergency New Zealand Board			124,000					124,000	Fire service levy
New Zealand	Government of New Zealand	New Zealand Customs Service			117,000					117,000	Customs levies
Philippines	Government of the Philippines	Bureau of Internal Revenue	59,797,000							59,797,000	Corporate income tax and excise tax on minerals
Philippines	Government of the Philippines	Mines and Geosciences Bureau	8,217,000		39,000					8,256,000	Additional Government Share payment (related to the year ended December 31, 2024) Processing Fee (Permits)
Philippines	Local Government Unit of Kasibu, Nueva Vizcaya		3,421,000		14,000					3,435,000	Local Business Tax, processing fee (Permits)
Philippines	Local Government Unit Nagtipunan, Quirino		2,052,000							2,052,000	Local Business Tax, processing fee (Permits)
Philippines	Local Government Unit Cabarroguis, Quirino		1,368,000							1,368,000	Local Business Tax, processing fee (Permits)
Philippines	Provincial Government of Nueva Vizcaya		1,012,000					1,594,000		2,606,000	\$1.5M Community Development Program (CDF) \$1M Real Property Tax Social Development Management Program; IEC; DMTG (3)
Philippines	Provincial Government of Quirino							6,767,000		6,767,000	Quirino Provincial Development Fund \$3.2m, Environmental funds \$1.7m, Community Development Program (CDF) \$1.8m, Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay of Didipio, Kasibu							1,330,000		1,330,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Alimit							222,000		222,000	Social Development Management Program; IEC; DMTG (3)
Philippines	National Capital Region							181,000		181,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Municipality of Kasibu, Nueva Vizcaya							180,000		180,000	Social Development Management Program; IEC; DMTG (3)
Philippines	City of Baguio							131,000		131,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Dingasan							115,000		115,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Cabarroguis							109,000		109,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Camamasi							105,000		105,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Wangal							103,000		103,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Capisaan							102,000		102,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Tukod							94,000		94,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Tucod							93,000		93,000	Social Development Management Program; IEC; DMTG (3)
Philippines	Barangay Binogawan							86,000		86,000	Social Development Management Program; IEC; DMTG (3)

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<b>Reporting Entity ESTMA Identification Number</b>	E840887	
<b>Subsidiary Reporting Entities (if necessary)</b>		

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
Philippines	Barangay Dibibi								84,000	84,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Barangay Belet								77,000	77,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	City of Santiago								58,000	58,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Government of the Philippines	Bureau of Customs			1,367,000					1,367,000	Customs duties and tariff fees
United States of America	Government of the United States of America	Internal Revenue Service	9,625,000							9,625,000	Federal Corporate Income and Withholding tax paid
United States of America	State of South Carolina	Department of Revenue	1,225,000							1,225,000	South Carolina Corporate Income tax paid
United States of America	State of South Carolina	South Carolina Department of Natural Resources			1,919,000					1,919,000	Endowment payment to the South Carolina Department of Natural Resources Heritage Trust program.(5)
United States of America	State of South Carolina	Department of Treasury			1,800,000					1,800,000	Reclamation bonding
United States of America	Lancaster County, South Carolina		2,740,000							2,740,000	Property taxes

**Additional Notes:**

- (1) All payments are reported in United States dollars (the reporting currency of the reporting entity) and have been rounded to the nearest \$1,000.
- (2) Payments have been converted to United States dollars from New Zealand dollars and Philippine pesos using a weighted average of the relevant monthly average exchange rates during the period. Average exchange rates for the year were NZD:USD 0.5821 and USD:PHP 57.4713 in 2025.
- (3) Under the Mining Act in the Philippines, OceanaGold is required to invest 1.5% of its operating costs incurred to pay for a range of social development and community related programs. Payments made under the Social Development Management Program ("SDMP") included in this report totalled ~\$2.4 million. Payments made under the Information Education and Communication ("IEC") and Development of Mining, Technology and Geo-Sciences ("DMTG") programs included in this report totalled ~\$0.9 million. This report includes payments made within a Barangay, Local Government Unit or Municipality where the total exceeded the applicable threshold.
- (4) In accordance with a Memorandum of Agreement, OceanaGold made payments totalling ~\$1.5 million to the account of the Quirino Provincial Development Fund which shall be utilized exclusively for the community development projects of the Province of Quirino.
- (5) OceanaGold is required to provide financial support to a Heritage Trust program in the form of an annual endowment payment over a 14 year period in accordance with its agreement with South Carolina's Department of Natural Resources.
- OceanaGold Corporation's ESTMA Reports are available at: <https://oceanagold.com/investors/results-and-filings>

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### Payments by Project

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
New Zealand	North Island		1,899,000	1,064,000					2,963,000	
New Zealand	South Island	40,692,000	4,634,000	1,467,000					46,793,000	
Philippines	Didipio Mine	75,867,000		1,420,000				11,431,000	88,718,000	
United States of America	Haile Gold Mine	13,590,000		3,719,000					17,309,000	

**Additional Notes<sup>3</sup>:**

(1) All payments are reported in United States dollars (the reporting currency of the reporting entity) and have been rounded to the nearest \$1,000.

(2) Payments have been converted to United States dollars from New Zealand dollars and Philippine pesos using a weighted average of the relevant monthly average exchange rates during the period. Average exchange rates for the year were NZD:USD 0.5821 and USD:PHP 57.4713 in 2025.