

# Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name	OceanaGold Corporation		
Reporting Year	From	1/01/2023	To: 31/12/2023
Reporting Entity ESTMA Identification Number	E840887		
Other Subsidiaries Included (optional field)	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report		
Not Consolidated			
Not Substituted			
Attestation by Reporting Entity	<p><i>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.</i></p>		
Full Name of Director or Officer of Reporting Entity	Marius van Niekerk		Date
Position Title	Chief Financial Officer and Executive Vice President		29/05/2024

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### 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	Ministry of Business, Innovation and Employment		4,710,000	320,000					5,030,000	Royalties paid on gold and silver sales. Fees paid for Mining and Exploration Permits/Licenses.
New Zealand	Government of New Zealand	New Zealand Customs Service			80,000					80,000	Customs levies
New Zealand	Local Government of Waitaki District	Waitaki District Council			370,000					370,000	Local government rates
New Zealand	Local Government of Otago District	Otago Regional Council			110,000					110,000	Local government rates
New Zealand	Local Government of Hauraki District	Hauraki District Council			120,000					120,000	Local government rates
New Zealand	Local Government of Waikato District	Waikato Regional Council			140,000					140,000	Local government rates
New Zealand	Government of New Zealand	Land Transport Safety Authority			210,000					210,000	Road user charges and licenses for light vehicles
New Zealand	Government of New Zealand	Energy Efficiency and Conservation Authority			250,000					250,000	Electricity authority levy
Philippines	Government of the Philippines	Bureau of Internal Revenue	9,460,000							9,460,000	Income tax paid
Philippines	Local Government Unit Province of Nueva Vizcaya			990,000						990,000	Real property tax
Philippines	Government of the Philippines	Bureau of Customs			860,000					860,000	Customs duties and tariff fees
Philippines	Government of the Philippines	Mines and Geosciences Bureau			240,000					240,000	Processing Fee (Permits)
Philippines	Local Government Unit of Kasibu, Nueva Vizcaya		2,880,000							2,880,000	Local Business Tax
Philippines	Local Government Unit Nagtipunan, Quirino			1,720,000						1,720,000	Local Business Tax
Philippines	Local Government Unit Cabarragan, Quirino			1,340,000					110,000	1,450,000	Local Business Tax; Social Development Management Program <sup>(3)</sup>
Philippines	Makati City Local Government Unit				310,000					310,000	OGPI Makati Office Retirement Fees
Philippines	Barangay of Didipio, Kasibu								1,550,000	1,550,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup> ; Final Mine Rehabilitation and Decommissioning Fund
Philippines	Barangay Almit								130,000	130,000	Social Development Management Program <sup>(3)</sup>
Philippines	Barangay Belet								160,000	160,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Barangay Binogawan								130,000	130,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Barangay Camamasi								190,000	190,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Barangay Capisaan								140,000	140,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Barangay Dibibi								130,000	130,000	Social Development Management Program; DMTG <sup>(3)</sup>
Philippines	Barangay Dingasan								180,000	180,000	Social Development Management Program; DMTG <sup>(3)</sup>
Philippines	Barangay Tucod								100,000	100,000	Social Development Management Program; DMTG <sup>(3)</sup>
Philippines	Barangay Tukod								160,000	160,000	Social Development Management Program; DMTG <sup>(3)</sup>
Philippines	Barangay Wangal								160,000	160,000	Social Development Management Program; IEC; DMTG <sup>(3)</sup>
Philippines	Municipality of Kasibu, Nueva Vizcaya								170,000	170,000	Social Development Management Program; DMTG <sup>(3)</sup>
Philippines	National Capital Region								190,000	190,000	IEC; DMTG <sup>(3)</sup>
Philippines	City of Baguio								100,000	100,000	DMTG <sup>(3)</sup>
Philippines	Provincial Government of Quirino								3,480,000	3,480,000	Quirino Provincial Development Fund <sup>(4)</sup> , funding to the Provincial Development Fund and applicable funding to the Community Development Fund.
Philippines	Provincial Government of Nueva Vizcaya								2,210,000	2,210,000	50% of funding to the Provincial Development Fund and applicable funding to the Community Development Fund.
United States of America	State of South Carolina	Department of Revenue	320,000							320,000	South Carolina Corporate Income tax paid
United States of America	Lancaster County, South Carolina		2,410,000							2,410,000	Property taxes
United States of America	State of South Carolina	South Carolina Department of Natural Resources		1,510,000						1,510,000	Endowment payments to the South Carolina Department of Natural Resources Heritage Trust program. <sup>(5)</sup>
United States of America	State of Colorado	Colorado Department of Revenue	100,000							100,000	Colorado Corporate Income tax paid

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## Payments by Payee

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Reporting Year	From:	1/01/2023	To:	31/12/2023	
Reporting Entity Name		OceanaGold Corporation	Currency of the Report	USD	
Reporting Entity ESTMA Identification Number		E840887			
Subsidiary Reporting Entities (if necessary)					

## 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		1,110,000	520,000					<b>1,630,000</b>	Waihi Gold Mine
New Zealand	South Island		3,600,000	1,080,000					<b>4,680,000</b>	Macraes Goldfield
Philippines	Didipio Mine	16,390,000		1,410,000				9,290,000	<b>27,090,000</b>	Didipio Mine
United States of America	Haile Gold Mine	2,830,000		1,510,000					<b>4,340,000</b>	Haile Gold Mine

(1) All payments are reported in United States dollars (the reporting currency of the reporting entity) and have been rounded to the nearest \$10,000.

(2) Payments have been converted to United States dollars from New Zealand dollars and Philippine Pesos using a weighted average of the relevant month average exchange rates during the period. Average exchange rates for the year were NZD:USD 0.6128 and USD:PHP 55.7318 in 2023.

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