

**SUSTAINABILITY REPORT BASIS OF
PREPARATION AND REPORTING INDEX**

2024



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About this Document

This Basis of Preparation and Reporting Index outlines the definitions, methodologies, boundaries, assumptions and exclusions used by OceanaGold Corporation (OGC) to calculate key sustainability metrics across environmental, social, and governance (ESG) dimensions for OceanaGold's 2024 Sustainability Report and related ESG performance data contained within OceanaGold's 2024 disclosures. The purpose of this document is to ensure transparency, auditability, and consistency in the measurement and reporting of ESG performance data. Updates for 2024 reporting period have been incorporated to reflect improvements in methodology and data quality.

REPORTING SCOPE AND BOUNDARY

This document outlines the basis on which the data for OceanaGold's 2024 Sustainability Report and 2024 Environmental, Social and Governance (ESG) performance data has been generated and disclosed for the reporting period January 1, 2024 to December 31, 2024.

Unless otherwise stated, references to "OceanaGold", "the Company", "we" and "our" in this document refer to OceanaGold Corporation and our subsidiaries.

Organizational boundary

Unless otherwise stated, OceanaGold's basis and methodology for calculating OceanaGold's 2024 Sustainability Report and 2024 ESG performance data are calculated within OceanaGold's Organizational boundary. OceanaGold's organizational boundary includes the mining operations we own and control and our main corporate and administrative offices, during the reporting period.

OceanaGold's operating assets:

- Haile Gold Mine, our wholly owned open pit and underground operation located near Kershaw, South Carolina, United States ("Haile" or "Haile Gold Mine").
- Didipio Mine, our 80%-owned underground gold and copper mine and surface stockpile operation located in Luzon, Philippines ("Didipio" or "Didipio Mine").
- Macraes Operation, our wholly owned open pit and underground operation located in the South Island, New Zealand ("Macraes" or the "Macraes Operation").

- Waihi Operation, our wholly owned underground operation, which includes the proposed Waihi North Project, including the Wharekirauponga Underground development project ("WUG"), located in the North Island, New Zealand ("Waihi" or the "Waihi Operation")

OceanaGold's corporate and administrative offices:

- Vancouver, British Columbia, Canada (head office)
- Brisbane, Queensland, Australia
- Melbourne, Victoria, Australia
- Manila, Philippines
- Dunedin, New Zealand
- Singapore

UNIT CONVERSIONS

Exchange rate summary

Unless otherwise stated, all financial figures reported have been converted to U.S. dollars (USD) using the weighted average exchange rates in Table 1.

Unless otherwise stated, financial figures exclude all indirect local taxes from the reported value including Goods and Services Tax (GST) and Value Added Tax (VAT).

TABLE 1 – 2024 weighted average exchange rates

| CURRENCIES | CONVERSION RATES |
|------------|------------------|
| AUD/USD | 0.66 |
| NZD/USD | 0.61 |
| PHP/USD | 0.0175 |
| GBP/USD | 1.28 |
| SGD/USD | 0.75 |
| CAD/USD | 0.73 |

Exchange rate summary

Unless otherwise stated units have been converted using the conversions in Table 2.

TABLE 2 – 2024 unit conversions

| | |
|---|-------------------------------------|
| Kilowatt Hours are converted to Gigajoules using 1 kWh = 0.0036 GJ | Unit Converter (unitconverters.net) |
| Pounds (lb) are converted to Kilograms using 1 lb = 0.453592 kg | Unit Converter (unitconverters.net) |
| Megawatt Hours are converted to Kilowatt Hours using 1 MWh = 1000 kWh | Unit Converter (unitconverters.net) |
| Natural Gas: 1 Dekatherm = 1.0550559 GJ | Unit Converter (unitconverters.net) |
| Liquid Petroleum Gas (LPG) (kg) = 1.862 L (NZ) | Genesis Energy safety data sheet |
| 1 Gallon = 3.78541 Liters | Unit Converter (unitconverters.net) |
| 1 acre = 0.40468564 hectares | Unit Converter (unitconverters.net) |

RESTATEMENTS OF INFORMATION

Restatements ensure consistency and enable comparability of information between reporting periods. Restatements are also provided in cases of significant changes in reporting parameters (e.g., mergers, acquisitions, divestments). Our reported information may include restatements of information from previous reporting periods to account for changes in measurement, methodologies and/or calculations or to correct an error in previously reported information that may have a potential impact to decision useful information. Restatements related to information contained within the applicable disclosures are included as footnotes where applicable and/or outlined in this 2024 Sustainability Report Basis of Preparation and Reporting Index.

JUDGEMENTS AND MEASUREMENT UNCERTAINTIES

We are committed to transparency and robust governance practices, especially in addressing legal and regulatory challenges. We may be, from time to time, involved in various legal proceedings and claims arising in the ordinary course of business. We cannot predict with reasonable certainty the likelihood or outcome of these matters. We disclose information related to our material ongoing legal proceedings and regulatory actions as well as associated risks, in our Annual Information Form, available on SEDAR+ at www.sedarplus.com under our name and on our website.

Health and Safety

MEASUREMENT BASIS

| Key term | DEFINITION/BASIS |
|--------------------------------------|--|
| Body part injured | Refers to the part of the body that was injured. Including but not limited to, head, neck, trunk, upper limbs including hands, lower limbs including feet. |
| Fatality | A significant irreversible health effect with reduced life expectancy. |
| Frequency rate | <p>All rates are calculated using 200,000 hours worked:</p> <ul style="list-style-type: none"> LTIFR: Lost Time Injury Frequency Rate = number of lost time injuries recorded per 200,000 exposure hours worked. RWIFR: Restricted Work Injury Frequency Rate = number of restricted work injuries recorded per million exposure hours worked. Total number of restricted work cases x 200,000/hours worked. MTIFR: Medical Treatment Injury Frequency Rate = number of medical treated injuries recorded per million exposure hours worked. Total number of medical treated injuries x 200,000/hours worked. |
| High potential incident | Any potential or actual consequence Level 4 or 5 safety event. |
| Injury incident category definitions | <p>Category 1 incident – First aid. Reversible health effects of little concern including precautionary restricted work and clinical referral but no medical treatment.</p> <p>Category 2 incident – Medical treatment undertaken, reversible health effects, LTI up to 1 week, RWI up to 2 weeks.</p> <p>Category 3 incident – LTI between 1–5 weeks, reversible health impacts of concern, RWI greater than 2 weeks.</p> <p>Category 4 incident – Permanent/irreversible disabling illness, injury or health impact, LTIs greater than 5 weeks.</p> <p>Category 5 incident – Fatality, significant irreversible health effect with reduced life expectancy.</p> |
| Lost Time Injury (LTI) | <p>Any injury or illness that results in one or more shifts away from work, excluding the day of the incident. Includes, Medically Treated Injuries (MTIs), Restricted Work Injuries (RWIs). Lost Time Injuries (LTIs) and fatalities.</p> <ul style="list-style-type: none"> An injury is classified as an LTI if the worker is unable to return to work on the next calendar day regardless of whether they were scheduled to work that day. LTI days are counted from the first day after the occurrence of the injury where the worker has not been able to return to work. An injury must have a medical certificate from a registered medical practitioner to be classified as an LTI. A recurrence of the same injury is not classified as a new LTI, provided the recurrence is not caused by a new incident; however, an aggravation caused by a new incident shall be classified as a new LTI. |
| Mechanism of injury | Refers to the way the injury occurred, and the forces impacted on the body to cause an injury. These include, falls, slips and trips, object hit on body, moving objectives, exposure to heat, electricity and other environmental factors, sound and pressure, muscular stress, contact with chemicals and other substances, biological exposures and other unspecified mechanisms of injuries. |
| Medically Treated Injury (MTI) | Any injury or illness that results in medical treatment but does not result in any lost or restricted shifts. |
| Minor Injury (MI) | A minor injury is categorised as an injury sustained at work that requires a first aid treatment. Incidents where pain or disability were reported but did not require treatment may also be recorded as a minor injury. |

MEASUREMENT BASIS continued

| Key term | DEFINITION/BASIS |
|--|---|
| Non-work-related injury | <p>A non-work-related injury is recorded when:</p> <ul style="list-style-type: none"> - An injury occurs outside of the workplace; - Conditions occur at work due to non-work-related tasks. - When injuries are not reported at the time of incident and the incident is not able to be confirmed as the cause of the injury after investigation. |
| Occupational disease | <p>Refers to instances where an Occupational Physician diagnoses a worker as having an illness, impairment, or as otherwise having their wellbeing affected due to repeated or long-term exposure to workplace hazards, agents or events, such as silica, diesel particulate matter.</p> |
| Precautionary Restricted Work Injury (PRWI) | <p>Precautionary restricted duties may be assigned by a licensed health professional (e.g. nurse, physiotherapist, occupational therapist, doctor) after a work-related injury or illness, where assessment indicates a person is able to conduct normal duties, but restrictions are conservatively applied for any of the following reasons:</p> <ul style="list-style-type: none"> - To prevent a more serious strain or sprain. This categorisation is exclusively used for musculoskeletal injuries where the injured person is believed to be fit for work but there is concern that the condition could be aggravated by rough ground, repetitive work, manual handling, vibration etc. - To reduce likelihood for continued impact and discomfort. This typically applies to preventing the potential for continued bumping or knocking to bruised or otherwise injured areas (e.g. burns, blisters), where the impacts would normally be incidental but due to the location of the injury and work mechanics, could cause aggravation to the injury. - to facilitate the management of pain or nausea. - to enable continuous monitoring of a person in a low-risk environment: e.g.: electric shock or injury from electricity at high voltage, whether the person is treated for the shock or injury by or under the supervision of a doctor AND minor electric shocks including periods of precautionary observation or non-invasive monitoring such as an electrocardiogram (ECG). |
| Recordable Injury (RI) | <p>Injuries that result in classification as Medical Treated Injuries (MTIs), Restricted Work injuries (RWIs), Lost Time Injuries (LTIs) and Fatalities.</p> |
| Restricted Work Injury (RWI) | <p>Any injury or illness that results in a person not being able to perform their normal duties and results in:</p> <ul style="list-style-type: none"> - A worker being placed on restricted or selected duties because they are not able to carry out all the routine job functions* of their usual role for one or more shift/s; or - A worker being unable to work a full regular shift i.e. limitation of hours of work - A work injury that has not resulted in a return to normal duties after 96 hours on a precautionary restricted work classification. |
| Total work hours | <p>Includes the hours worked for all employees and contractors at all OceanaGold offices and sites within the organizational boundary.</p> |

MEASUREMENT METHODOLOGY

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|---|---------|--|---|---|--|
| Total Recordable Injury Frequency Rate (TRIFR) | Percent | The frequency of recordable injuries per 200,000 hours worked. | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | TRIFR: Total recordable Injury Frequency Rate = number of lost time injuries, medically treated injuries and restricted work injuries x 200,000/ total employee and contractor hours worked. The TRIFR demonstrates the actual percentage consequence of recordable injuries over time and is reportable through Oceana Gold Corporation's safety reporting systems. | Excludes: <ul style="list-style-type: none"> – Minor Injuries (MI); – Precautionary Restricted Work Injuries (PRWI); – Non-work-related injuries; and – Non-operational sites. |
| Total Recordable Injuries (TRI) | Count | The sum of Medical Treated Injuries (MTI's), Restricted Work injuries (RWI's), Lost Time Injuries (LTI's) and fatalities. | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | Count of all medically treated, restricted work, lost time injuries, and fatalities. | Excludes: <ul style="list-style-type: none"> – Minor Injuries (MI); – Precautionary Restricted Work Injuries (PRWI); – Non-work-related injuries; and – Non-operational sites. |
| Total Lost Time Injuries (LTI) | Count | The sum of work-related injuries which results in a worker being unable to return to work the day following an injury due to the nature and severity of the injury and results in a lost working day or a shift being recorded at any time after the date of the injury. | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | Count of all injuries or illnesses that results in one or more shifts away from work, excluding the day of the incident. LTI days are counted from the first day after the occurrence of the injury where the worker has not been able to return to work. | Assumes an injury or illness has resulted in one or more shifts away from work (as defined), excluding the day of the incident. Lost Time Injuries exclude: <ul style="list-style-type: none"> – Medical Treated Injuries (MTI's) – Restricted Work Injuries (RWIs); – Minor Injuries (MI); – Precautionary Restricted Work Injuries (PRWI); – Fatalities; – Non-work-related injuries; and – Non-operational sites. |
| Total Medically Treated Injuries (MTI) | Count | The sum of medical treated injuries which results in a medical treatment. | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | Count of all medically treated injuries that resulted in a medical treatment. MTI are not classified by who provides the treatment. A treatment provided by a nurse may be an MTI but also a treatment provided by a medical practitioner may not be classified as an MTI if only a first aid type treatment was provided, therefore the classification is related to the treatment type, not the provider of the treatment. | Medically treated injuries excludes: <ul style="list-style-type: none"> – Lost Time Injuries (LTIs); – Restricted Work Injuries (RWIs); – Fatalities; – Minor Injuries; – Precautionary Restricted Work Injuries (PRWI); – Non-work-related injuries; and – Non-operational sites. MTI treatment exclude therapies or diagnostic tools, ultrasound, CT scan, X-rays, physiotherapy, occupational therapy, eye examinations, and hand therapy. |

MEASUREMENT METHODOLOGY continued

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|---|---------|--|---|---|--|
| Total Restricted Work Injuries (RWI) | Count | Any injury or illness that results in a person not being able to perform their normal duties. | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | <p>Count of all restricted work injuries.</p> <p>An injury is classified as an RWI if the worker is unable to return to their usual work without limitations or restrictions on the next calendar day regardless of whether they were scheduled to work that day.</p> <p>RWI days are counted from the first day after the occurrence of the injury where the worker has restrictions or limitations to their role.</p> <p>An injury must have a medical certificate from a registered medical practitioner to be classified as an RWI.</p> | <p>Restricted work injuries excludes:</p> <ul style="list-style-type: none"> – Lost Time Injuries (LTIs); – Medical Treated Injuries (MTIs) – Fatalities; – Minor Injuries (MIs); – Precautionary Restricted Work Injuries (PRWIs); – Non-work-related injuries; and – Non-operational sites. |
| Nature of Injury | Percent | The percentage of recordable injuries that are defined by that nature (type of injury sustained) | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | <p>Percentage of recordable injuries that are classified as either lacerations, fractures, sprains or strains, or other types of injury.</p> | <p>Nature of injuries are inclusive of:</p> <ul style="list-style-type: none"> – Laceration; – Fracture; – Sprain or strain; and – Other injury types. <p>Excludes:</p> <ul style="list-style-type: none"> – Non-operational sites. |
| Body part injured | Percent | <p>Refers to the body part that was injured.</p> <p>The percentage of recordable injuries that are defined by that nature.</p> | OceanaGold's organizational boundary and the employees and contractors of this boundary, during the reporting period. | <p>Percentage of recordable injuries that are classified as injuries to either hands and fingers, face and head, feet and toes, arms and wrist, head (other than eye, ear and face), hips and legs, or other parts of the body.</p> | <p>Body parts injured are inclusive of:</p> <ul style="list-style-type: none"> – Hands and fingers; – Face and head; – Feet and toes; – Arms and wrist; – Head (other than eye, ear and face); – Hips and legs; and – Other body parts injured. <p>Excludes:</p> <ul style="list-style-type: none"> – Non-operational sites. |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

| Indicator/metric | CHANGE TO MEASUREMENT METHODOLOGY | RESTATEMENT |
|---|---|---|
| Total Recordable Injury Frequency Rate (TRIFR) | Prior to the 2024 reporting period, OceanaGold calculated and reported TRIFR using per 1,000,000 hours worked. From the 2024 reporting period, OceanaGold changed calculation methodology to calculate and report TRIFR using per 200,000 hours worked. | For restatements of our TRIFR data prior to 2024, refer to OceanaGold's Interactive ESG Data Center published on our website. |

People and Culture

Workforce and turnover data include all permanent, full-time and part-time, temporary and casual employees at December 31, unless otherwise stated. It excludes all contractors.

MEASUREMENT BASIS

| Key term | DEFINITION/BASIS |
|--|---|
| Permanent employee | An individual hired on a full-time or part-time basis with no set end date for employment. Individuals engaged under a permanent employment agreement. |
| Temporary or casual | An individual hired on a temporary and flexible basis with no set requirements beyond completing a specific task/project. This includes individuals engaged under fixed-term (limited tenure) or casual employment agreements. |
| Full-Time Equivalent (FTE) | <p>The Full-Time Equivalent (FTE) definition is the number of hours considered full-time.</p> <p>The calculation of full-time equivalent is an employee's scheduled hours divided by the employee's hours for a full-time work week. For example, OceanaGold's 38-hour work week employees scheduled to work 38 hours per week are 1.0 FTEs. Employees scheduled to work 30.4 hours per week are 0.8.</p> |
| Contractor | <p>An individual or entity engaged by OceanaGold or its subsidiaries and not directly employed by OceanaGold performing a service under contract on either a long-term or permanent basis, where 'long-term' is defined as delivery of that service on at least a fortnightly basis for greater than, or equal to, three months.</p> <p>This includes:</p> <ul style="list-style-type: none"> - All contractors working on an OceanaGold-controlled site (for example, personnel at OceanaGold's exploration camps); and - All contractors in a personal services role under the direction of OceanaGold either on or off site. For example, individuals working at the direction of OceanaGold in a seconded role, but not an outsourced help desk operator who assists numerous clients other than OceanaGold. <p>We have defined full-time as approximately 10 hours per day, at five days per week, for 48 weeks of the year for full-time contractor positions across our Company.</p> <p>Contractors are not included in any breakdowns in our People and Culture data set.</p> |
| Employee turnover | <p>Calculated as the number of people who left the company during the year, divided by the number of employees at December 31.</p> <p>Voluntary turnover includes employees who have chosen to resign or retire and employees who have completed fixed-term contracts.</p> <p>Non-voluntary turnover includes redundancies and actions warranting termination under an employment contract and jurisdictional employment law. This includes misconduct, poor performance, redundancy, being absent without leave, and death.</p> <p>Voluntary turnover only has been used to calculate the turnover rates reported by gender, age and region.</p> |
| Executive | <p>SuccessFactors Position Level = Executive Leadership Team.</p> <p>Includes President & Chief Executive Officer (CEO) and senior executive level direct reports e.g. Executive Vice President – Chief Financial Officer, Chief Technical & Projects Officer.</p> |
| General Manager/Senior Vice President | <p>SuccessFactors Position Level = General Manager/Senior Vice President.</p> <p>This position level includes, for example General Manager – Didipio Operations (site based), Senior Vice President – Business Development & Investor Relations (non-site based).</p> |

MEASUREMENT BASIS continued

| Key term | DEFINITION/BASIS |
|---|---|
| Manager | SuccessFactors Position Level = Senior Manager, Group Manager, Head of Function. |
| Superintendent, Supervisor and Senior Professional | SuccessFactors Position Level = Manager or Superintendent or Senior Professional. |
| Professional | SuccessFactors Position Level = Supervisor or Professional. |
| General staff | SuccessFactors Position Level = Non-supervisory staff. |
| Leadership positions | Includes employees with the following role designation: Executive Leadership, Asset President, Senior Vice President, Group Manager, Manager, Superintendent, Supervisor or is a Senior Professional who has employees or fixed-term contractors reporting to them (including acting arrangements). |
| Training hours | Average training hours per employee = Total training hours divided by Full-Time Equivalent (FTE). Training programs include Inclusive Culture, Gold Leadership, Anti-Bribery and Anti-Corruption, Human Rights, Cyber Security Awareness. |
| Anti-bribery training | Relevant employees and contractors, including Board members, are required to complete the OceanaGold online bribery and corruption training every two years. The total number reported represents those who completed the online training during the year, but not the total number of people who were compliant with respect to this training as at year-end. |
| Local hire | Locally resourced employee – an employee who is a citizen of the country of operation or has acquired citizenship. Externally resourced employee – an employee who is not a citizen or has not acquired citizenship and is on a working visa. |
| Total annual compensation ratio | Median annual total compensation of all employees of our company (other than the highest-paid individual) divided by the annual total compensation of our highest-paid individual. Median annual total compensation of all employees – The total employee expenses as reported in the financial table divided the total workforce as at December 31, excluding the highest-paid individual from the People table in the Sustainability Report. Annual total compensation of our highest-paid individual – The total compensation value of the highest-paid individual as reported in the Compensation of Named Executive Officers table in the AGM Management Information Circular. We did not annualize the pay of any other type of employee (e.g. part-time) or make any other adjustments to the payroll data. |

MEASUREMENT METHODOLOGY

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|--|---------|--|---|--|---|
| Total annual turnover rate | Percent | The rate of employees who left the company during the year | OceanaGold's organizational boundary during the reporting period. | The number of people who left the company during the year, divided by the number of employees at the end of the reporting period. | Excludes: <ul style="list-style-type: none"> - Contractors; - Non-voluntary turnover; - Company transfer; - Internship assignment completed; and - Fixed-term ended. |
| Percentage of females in leadership positions | Percent | OceanaGold employees who are employed in defined leadership positions and who identify as female | OceanaGold's organizational boundary during the reporting period. | <p>Percentage of employees in leadership positions who identify as female.</p> <p>Leadership positions include:</p> <ul style="list-style-type: none"> - President and CEO; - Executive Leadership Team; - Asset President; - Senior Vice President; - Vice President/Head of Function/Department Manager; - Manager/Director/Principal; Superintendent/Senior Professional; and - Supervisor/Professional who has employees or fixed term contractors reporting to them (including acting arrangements). | <p>Assumes the categorization of an employee's gender is self-nominated.</p> <p>Excludes all other employee types (non-leadership positions).</p> |

MEASUREMENT METHODOLOGY continued

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|--|---------|---|---|---|---|
| Percentage of males in leadership positions | Percent | OceanaGold employees who are employed in defined leadership positions and who identify as male. | OceanaGold's organizational boundary during the reporting period. | <p>Percentage of employees in leadership positions who identify as male.</p> <p>Leadership positions include</p> <ul style="list-style-type: none"> – President and CEO; – Executive Leadership Team; – Asset President; – Senior Vice President; – Vice President/Head of Function/Department Manager; – Manager/Director/Principal; Superintendent/Senior Professional; and – Supervisor/Professional who has employees or fixed term contractors reporting to them (including acting arrangements). | <p>Assumes the categorization of an employee's gender is self-nominated.</p> <p>Excludes all other employee types (non-leadership positions).</p> |
| Total number of employees covered by collective bargaining agreements | Count | A legal agreement between OceanaGold and a union representing employees covering employment conditions and design to ensure both parties follows the stipulated terms and conditions. | OceanaGold's organizational boundary during the reporting period. | Count of all individuals who are covered by collective bargaining agreements. | <p>Excludes:</p> <ul style="list-style-type: none"> – Employees that are not represented by collective representation. – Contractors. |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

| Indicator/metric | CHANGE TO MEASUREMENT METHODOLOGY | RESTATEMENT |
|-----------------------------------|--|--|
| Total annual turnover rate | Fixed term positions have been removed from the calculation methodology of the total annual turnover rate. | No changes or restatements made to values reported in prior years. |

Community and Social Performance

MEASUREMENT BASIS

| Key term | DEFINITION/BASIS |
|---|--|
| General community complaint and grievance | Is an expression of dissatisfaction with a situation or the behaviour of the company. |
| General community concern | Is an expression of dissatisfaction with a situation or the behaviour of the company, where the complainant does not want to formally complain. |
| Human rights complaint | Any general community complaint or concern assessed as having a possible human rights impact. |
| Human rights grievance | An escalation of a human rights complaint, where the complainant has a serious feeling of wrongdoing. It includes situations where a complaint was not addressed to the satisfaction of the complainant. A human rights grievance is considered “resolved” when both parties (OceanaGold and complainant) come to a shared understanding of an outcome. |
| Disputes relating to the land or resource-use | A concern or complaint that contains a claim that OceanaGold is not or has not in the past, adhered to a legal, permit or company policy requirement relating to land or resource-use. |
| Indigenous agreements | A formal agreement with Indigenous Peoples is a document between the Company and representatives from local Indigenous groups. It covers key aspects including agreed consultation and engagement processes, responsibilities or parties and avenues of recourse in the event of disagreements. At our New Zealand operations, these agreements with Iwi (Maori Peoples) are a legislated requirement. |
| Human rights training | OceanaGold Board, Executive Management and Senior Leadership Team members are required to complete human rights training every two years. The % reported is calculated as the number of members who have completed the training within the last two years as at December 31, divided by the total number of members as at December 31. |

MEASUREMENT METHODOLOGY

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|---|-------|--|--|--|---|
| Total number of complaints received by members of mine-affected communities | Count | An expression of dissatisfaction with a situation or the behaviour of the company. | Members of mine-affected communities applicable to OceanaGold's operations as defined by the organizational boundary, and the employees and contractors of this boundary, during the reporting period. | Count of complaints received by members of mine-affected communities, formally recorded with OceanaGold. | Assumed to be raised by members of mine-affected communities. |
| Total number of human rights complaints raised by members of mine-affected communities | Count | Any community complaint assessed as having a possible human rights impact. | Members of mine-affected communities applicable to OceanaGold's operations as defined by the organizational boundary, and the employees and contractors of this boundary, during the reporting period. | Count of human rights complaints formally recorded with OceanaGold. | Assumed to be raised by members of mine-affected communities. |
| Human rights grievances received by members of mine-affected communities | Count | An escalation of a human rights complaint, where the complainant has a serious feeling of wrongdoing. It includes situations where a complaint was not addressed to the satisfaction of the complainant. | Members of mine-affected communities applicable to OceanaGold's operations as defined by the organizational boundary, and the employees and contractors of this boundary, during the reporting period. | Count of human rights grievances formally recorded with OceanaGold. Includes both ongoing and resolved grievances where compensation was requested. | Assumed to include both ongoing and resolved grievances where compensation was requested. |
| Total number of complaints recorded through the whistleblower service | Count | Complaints recorded by either OceanaGold employees or a third party through the whistleblower service raising concerns about aspects of the OceanaGold's engagement and activities. | OceanaGold's organizational boundary during the reporting period. | Count of complaints recorded through the whistleblower service, raised by employees, contractors, or external third parties. | Assumed to be raised by employees, contractors, or external third parties. |
| Total number of violations involving the rights of Indigenous Peoples | Count | A legal action or complaint relating to the violation of rights of Indigenous peoples reported to OceanaGold through a formal process, or an instance of non-compliance identified through established procedures such as management system audits, formal monitoring programs, or grievance mechanisms. | OceanaGold's organizational boundary during the reporting period. | Count of violations involving the rights of indigenous peoples, raised by employees, contractors, or external third parties. | Assumed to be raised by employees, contractors, or external third parties. |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

No changes or restatements to prior year made.

Economic Contribution

MEASUREMENT BASIS

| Key term | DEFINITION/BASIS |
|--|--|
| Payments to governments | Payments made to government Including income tax, royalties and other payments to governments where OceanaGold operates including New Zealand, Australia, Canada, Philippines, and the United States of America (USA). Payments made to the Government of Singapore have not been included, due to the small workforce number in 2024 and the Company having no mining operations in-country. |
| Other payments to governments | Other payments made to governments including Excise, local business, property, duties, levies, permits, license and other fees paid to government bodies. Mandatory funds released for social development and community related programs including those in the Philippines, where up to 3% of Didipio annual operating costs/gross revenue is allocated, and in the USA where OceanaGold is required to provide financial support to a Heritage Trust program in accordance with agreements in place with the South Carolina Department of Natural Resources. |
| Income tax | Income taxes paid as disclosed in OceanaGold Corporation's Consolidated Financial Statements. |
| Royalties | Royalties, mainly on gold sales at prescribed levels, paid to government bodies. |
| Extractive Sector Transparency Measures Act (ESTMA) | Payments to Governments shown in Sustainability Report data sets differ from the Company's ESTMA Report for which we are required to disclose reportable payments based on the nature and threshold by payee to Natural Resources Canada. Consumption taxes and employer payroll-related taxes are excluded from the ESTMA summary. The latest annual ESTMA submission is available on our website. |
| Payments to capital providers | Dividends paid to shareholders, repayments of lease liabilities, and interest expense and finance costs. |
| Employee wages and benefits | The economic value of wages and benefits distributed to OceanaGold employees is comprised of the employee benefits expenses as disclosed in Note 16 of OceanaGold Corporation's Consolidated Financial Statements for 2023, plus other employee expenses. |
| Significant fines or penalties | Significant fines and penalties are defined as those that meet a Category 3 level and above in the OceanaGold risk matrix. This has the financial equivalency at an individual operational level greater than \$20,000 (USD). |
| Legal settlements | A legal settlement payment constitutes a monetary payment in respect of an acknowledged violation of a law/s enforceable through a court, or other institution able to issue settlement orders on behalf of a court of law. |
| Local area | <ul style="list-style-type: none"> – Haile: States of South Carolina and North Carolina. – Didipio: Host barangay and adjacent barangays as defined in the Social Development Management Plan. – Waihi: Waikato and Bay of Plenty local government areas. – Macraes: Within the Region of Otago. |
| National area | All locations outside the local area but within the country of operation. |
| International area | All locations outside the country of operation. |
| Local supplier | All suppliers that supply goods and/or services to OceanaGold operational sites and are within the defined local area. |

MEASUREMENT BASIS continued

| Key term | DEFINITION/BASIS |
|---|---|
| Social investment contributions | <p>Includes economic contributions only. Includes Company contributions towards community programs, infrastructure investment, donations and community development funds.</p> <p>Includes financial contributions to the following funds:</p> <ul style="list-style-type: none"> – Social Development Management Program (SDMP) – Information, Education and Communication (IEC) – Development of Mining, Technology and Geo-Sciences (DTMG) – Provincial Development Fund (PDF) – Community Development Fund (CDF) – Quirino Provincial Development Fund (QPDF). |
| In-kind donations and community investment | <p>Information with attributed financial value is provided by respective operational Social Performance representatives. In-kind donations represent non-financial contributions made in relation to community programs, charitable giving and social investment.</p> <p>A non-exhaustive list includes:</p> <ul style="list-style-type: none"> – OceanaGold-owned property, land and accommodation made available for not-for-profit community organizations and women's domestic violence shelters; – Time contributed by OceanaGold employees or contractors to community events or projects; and – Winnings or items of value donated for charity. |

MEASUREMENT METHODOLOGY

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|--|-------|--|--|--|--|
| Total value of payments to governments | USD | Income tax, royalties, employer payroll taxes and other payments to governments where we operate including New Zealand, Australia, Canada, Philippines, and the United States of America (USA) | Financial payments required by OceanaGold's operations within the defined organizational boundary during the reporting period. | Sum of monetary value expenditure on Income tax, royalties and other payments to governments where we operate including New Zealand, Australia, Canada, Philippines, and the United States of America (USA). | Excludes: <ul style="list-style-type: none"> – Payments made to the Government of Singapore due to the small workforce number in 2024 and the Company having no mining operations in-country. – Royalties' payments made to individuals in the Philippines that are required under the Company's FTAA agreement. |
| Total value of other payments to governments | USD | Total excise, local business, property, duties, levies, permits, license and other fees paid to government bodies. | Financial payments required by OceanaGold's operations within the defined organizational boundary during the reporting period. | Sum of monetary value expenditure on excise, local business, property, duties, levies, permits, license, other fees paid to government bodies, and mandatory funds released for social development and community related programs. | Excludes: <ul style="list-style-type: none"> – Local business property payroll and withholding taxes, duties, levies, permits, licenses and other fees paid to government bodies, community and social investment programs. |
| Total value of procurement spend with local suppliers | USD | Financial expenditure for goods and services with a supplier defined to be within the "local area" boundary. | Financial payments required by OceanaGold's operations within the defined organizational boundary during the reporting period. | Sum of monetary value expenditure for goods and services with local suppliers that meet the definition of "local supplier." | Assumes: <ul style="list-style-type: none"> – All monetary values reported in NZD are converted to USD using a yearly average FX rate. – All monetary values reported in PHP are converted to USD using a monthly average FX rate. – All final values are reported on a transaction paid basis and are recorded in the year the transaction occurs. Excludes: <ul style="list-style-type: none"> – All indirect local taxes from the calculations, including Goods and Services Tax (GST) and Value Added Tax (VAT). |
| Total number of local suppliers | Count | The number of Local Suppliers that supply goods and services to OceanaGold operational sites. | OceanaGold's organizational boundary during the reporting period. | Count of local suppliers that meet the definition of "local supplier" | Excludes: <ul style="list-style-type: none"> – National suppliers – International suppliers |

MEASUREMENT METHODOLOGY continued

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|--|-----|---|--|---|---|
| Total monetary value of in-kind community investment | USD | Non-financial contributions made in relation to community programs, charitable giving and social investment that OceanaGold has applied an equivalent monetary value. | In-kind community investments related to OceanaGold's operations within the defined organizational boundary during the reporting period. | Sum of monetary value equivalent to the non-financial contributions made to OceanaGold's local communities. | Excludes: – Monetary value of social investment contributions |
| Total monetary value of social investment contributions | USD | Financial contributions made to community. | Financial payments required by and/or related to OceanaGold's operations within the defined organizational boundary during the reporting period. Includes financial contributions made in relation to: – Donations to community to fund community outcomes. – Community programs and infrastructure. – Funds associated with the Financial or Technical Assistance Agreement (FTAA). | Sum of monetary value of financial contributions made to OceanaGold's local communities. – Includes financial contributions to the following funds: – Social Development Management Program (SDMP) – Information, Education and Communication (IEC) – Development of Mining, Technology and Geo-Sciences (DTMG) – Provincial Development Fund (PDF) – Community Development Fund (CDF) – Quirino Provincial Development Fund (QPDF). | Assumes: – Donations and payments to community development programs are tax exempt. Excludes: – All indirect local taxes from the calculations, including Goods and Services Tax (GST) and Value Added Tax (VAT). – Excludes non-financial (in-kind) community contributions. |
| Total monetary value of significant fines or penalties received | USD | Category 3 or above fines or penalties. | Financial payments required by and/or related to OceanaGold's operations within the defined organizational boundary during the reporting period. | Sum of all individual fines or penalties that exceed \$20,000. | Excludes: – Any Category 1 or Category 2 fines or penalties (as defined with a value less than \$20,000). |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

| Indicator/metric | CHANGE TO MEASUREMENT METHODOLOGY | RESTATEMENT |
|--|--|--|
| Total value of procurement spend with local suppliers | Methodology for calculating procurement spend updated in 2024 to explicitly exclude all indirect local taxes from the calculations, including Goods and Services Tax (GST) and Value Added Tax (VAT) | No changes or restatements made to values reported in prior years. |
| Social investment contributions | In 2024, two individual metrics, "Donations and community investments" and "Community programs and infrastructure investment" (previously reported as separated metrics) have been combined and reported under a single metric title, "Social investment contributions." | No changes or restatements made to values reported in prior years. |

Environment

MEASUREMENT BASIS

| Key term | DEFINITION/BASIS |
|---|--|
| Moderate to major environmental spills | <p>Moderate to major environment event (incident) severity is assessed using the criteria specified in the OceanaGold Risk Matrix and includes:</p> <ul style="list-style-type: none"> – Category 3 – Measurable short-term impact off site (lasting less than two months post remediation) or reoccurring low-level events that could have a cumulative level impact. – Category 4 – Measurable medium-term impact off site (lasting less than six months post remediation). – Category 5 – Measurable, serious long-term impact off site (lasting greater than six months post extensive remediation). <p>Excluded from this are:</p> <ul style="list-style-type: none"> – Category 1 – Limited impact and minimal area effected (remediated within 24 hrs). – Category 2 – Minor short-term impact (remediate within five days). |
| Percentage of water reused/recycled | Percentage of the total water used in operational activities (e.g. processing, dust suppression, amenities) that is sourced from reused or recycled water. |
| Total environmental non-compliances | <p>All non-compliances are reported in accordance with the following Compliance Consequence Classifications:</p> <ul style="list-style-type: none"> – Non-Compliance (Technical) – Non-compliance of regulatory requirement with NO measurable environmental impact. – Non-Compliance (Measurable) – Non-compliance of regulatory requirement with measurable environmental impact. |
| Water consumption | <p>In reference to GRI, water consumption = total water withdrawn – total water discharge.</p> <p>Water withdrawn is defined as the sum of water that enters the operational facility for use in a task and/or is actively managed (e.g. physically pumped, treated or has material evaporative losses) by the facility.</p> <p>Water discharge is defined as the total water discharged to surface water, groundwater sources or provided to a third-party.</p> <p>Reported discharge volumes do not account for:</p> <ul style="list-style-type: none"> – Reuse water pumped underground for a task; – Evaporation losses from water storages; – Water entrained (held) in tailings; and – Seepage losses into groundwater where it has not been accounted for e.g. Macraes. |
| Water discharged | <p>Water discharged is defined as the sum of effluents, used water and unused water released to surface water, ground water and/or to a third party for which the facility has no further use.</p> <p>Surface water that does not contain mine-affected water and is passively collected and stored temporarily in a sediment dam prior to release to the receiving environment is not reported.</p> <p>Third-party discharge is water supplied to an entity external to the operational facility.</p> <p>Water pumped underground for reuse in mining tasks, is not deemed a groundwater discharge and has not been included in this metric.</p> |
| Water recycled | Wastewater that has been used in an operational task and shows an improvement in quality due to active treatment methods requiring energy and/or physical inputs, such as chemicals. |
| Water reused | Wastewater that has been used in an operational task at its withdrawn quality and does not require active treatment methods for use. |

MEASUREMENT BASIS continued

| Key term | DEFINITION/BASIS |
|--|---|
| Water stress | <p>Aqueduct Water Risk Atlas is used to determine the classification of each site for water stress. Water stress is defined by the WRI Aqueduct 4.0 (2023) as “Baseline water stress measures the ratio of total water demand to available renewable surface and groundwater supplies. Water demand include domestic, industrial, irrigation, and livestock consumptive and non-consumptive uses. Available renewable water supplies include the impact of upstream consumptive water users and large dams on downstream water availability. Higher values indicate more competition among users”.</p> <p>The 2023 water stress classifications are:</p> <ul style="list-style-type: none"> – Macraes and Waihi (New Zealand) – Low. – Didipio (Philippines) – Medium-High. – Haile (United States) – Low. |
| Water type | <p>Water types are classified in accordance with the WAF categories (outlined below):</p> <p>Category 1 Water Quality (Freshwater): TDS \leq 1000 mg/L</p> <p>Category 2 Water Quality: TDS > 1000 mg/L</p> <p>Category 3 Water Quality: TDS > 5000 mg/L</p> |
| Water withdrawn | <p>The sum of water that enters the operational facility for use in a task and/or is actively managed (e.g., physically pumped, treated or has material evaporative losses) by the facility without being used in a task and includes water entrained in ore and groundwater seepage if known.</p> <p>OceanaGold applies the Minerals Council of Australia Water Accounting Framework (WAF) methodology when calculating surface water withdrawn. The methodology is generally aligned to the GRI.</p> <p>Water sources included: surface water, ground water, rainfall harvest and water supplied from a third-party.</p> |
| WASTE GENERATION | |
| Hazardous waste | <p>The following disposal methods have been included in the total weight of hazardous waste reported:</p> <ul style="list-style-type: none"> – Waste transported; – Waste imported; – Waste exported; and – Waste treated. |
| Non-hazardous waste to landfill | <p>Waste that is generated from mining and ancillary activities, including domestic waste, and is disposed at landfill facilities. Does not include mineral waste.</p> |
| BIODIVERSITY | |
| Areas protected | <p>Areas that have been protected from operational activities and the environment remains in its original state with a healthy and functioning ecosystem. These areas have not been disturbed by mining and have been protected by a legal instrument.</p> <p>Each operation implements a Biodiversity Management Plan that describes how biodiversity values are managed, including the required monitoring to assess the condition of these areas and maintenance programs.</p> <p>All areas are reported in hectares (Ha) and have been measured by either survey or GIS digitizing based on aerial images.</p> |

MEASUREMENT BASIS continued

| Key term | DEFINITION/BASIS |
|--|---|
| Areas restored | <p>Areas that were used during or affected by operational activities, and where remediation measures have either restored the environment to its original state or to a state where it has a healthy and functioning system. This includes progressive rehabilitation and landforms that meet the final landform closure criteria, which we anticipate will be approved by the regulator e.g. pit lakes, water course diversions, etc.</p> <p>Restored areas are those that were used during or affected by operational activities and where remediation measures have rehabilitated disturbed land to achieve closure criteria that has been accepted by the regulator.</p> <p>All areas are reported in hectares (Ha) and have been measured by either survey or GIS digitizing based on aerial images.</p> |
| LAND DISTURBANCE AND REHABILITATION | |
| Agreed end-use | <p>An outcome defined as land being returned upon completion of rehabilitation, as a result of obligations in a permit or negotiation with affected parties where appropriate. It does not necessarily mean returning land to its prior condition, as post-mining end use may result in a changed state (such as flooded open-cast workings creating wetland habitat).</p> |
| Land disturbed | <p>Includes physical alteration which substantially disrupts the pre-existing habitats and land cover and is generally associated with land clearing associated with the advancing mining operations or installation of new ancillary infrastructure. It applies to all land owned or leased and managed for production activities or extractive use.</p> <p>All areas are reported in hectares (Ha) and have been measured by either survey or GIS digitizing based on aerial images.</p> |
| Land rehabilitated | <p>Includes areas that were used during or affected by operational activities and where remediation measures have rehabilitated the disturbed land to achieve the required or agreed end use.</p> <p>All areas are reported in hectares (Ha) and have been measured by either survey or GIS digitizing based on aerial images.</p> |

MEASUREMENT METHODOLOGY

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|---------------------------------------|----------|---|--|---|--|
| Amount of newly disturbed land | Hectares | Physical alteration which substantially disrupts the pre-existing habitats and land cover and is generally associated with land clearing associated with the advancing mining operations or installation of new ancillary infrastructure. | <p>OceanaGold's organizational boundary during the reporting period.</p> <p>Applies to all land owned or leased and managed for production activities or extractive use.</p> | <p>Sum of the combined land area (in hectares) within OceanaGold's organizational boundary, that has been physically altered by OceanaGold production and extraction activities, substantially disrupting the pre-existing habitats and land cover.</p> <p>Measured by either survey or GIS digitizing based on aerial imagery.</p> | Total hectares of land disturbance excludes any land not owned, leased or managed by OceanaGold. |

MEASUREMENT METHODOLOGY continued

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|--|----------|--|---|--|---|
| Areas protected and restored | Hectares | The land area in hectares that has been protected and/or restored. | OceanaGold's organizational boundary during the reporting period. | Sum of the combined land area (in hectares) protected and restored within OceanaGold's organizational boundary, measured by either survey or GIS digitising based on aerial imagery. | Areas protected and restored excludes OceanaGold's closed sites and offices, and any land not owned, leased or managed by OceanaGold. |
| Percentage of water reused/recycled | Percent | The percentage of all wastewater that has been used in an operational task that has been either reused without the need for active treatment or recycled with an improvement in quality due to active treatment methods. | OceanaGold's organizational boundary during the reporting period. | Sum of total volume (in megalitres) of wastewater that has been recycled and reused for operational purposes. | Water recycled and reused excludes water from OceanaGold's closed sites and offices, and any land not owned, leased or managed by OceanaGold. |
| Total amount of land rehabilitated to end-use | Hectares | Land that is rehabilitated to the agreed end use. Agreed end use is defined as per regulatory requirements. It does not necessarily mean returning land to its prior condition, as post-mining end use may result in a changed state (such as flooded open-cast workings creating wetland habitat). | OceanaGold's organizational boundary during the reporting period. Includes areas that were used during or affected by operational activities and where remediation measures have rehabilitated the disturbed land to achieve the required or agreed end use. | Sum of the combined land area in hectares (Ha) where remediation measures have rehabilitated the disturbed land to achieve the required or agreed end use. Measured by either survey or GIS digitizing based on aerial imagery. | Total hectares of rehabilitated land excludes any land not owned, leased or managed by OceanaGold. |
| Total number of category 3 environmental events | Count | Measurable short-term impact off-site (lasting less than two months post remediation) or reoccurring low-level events that could have a cumulative level 3 impact. | OceanaGold's organizational boundary during the reporting period. | Count of Category 3 Environmental Events recorded during the reporting period. | Includes all incidents recorded within the reporting period, even if relating to historical events. |
| Total number of category 4 environmental events | Count | Measurable medium-term impact off-site (lasting less than six months post remediation). | OceanaGold's organizational boundary during the reporting period. | Count of Category 4 Environmental Events recorded during the reporting period. | Includes all incidents recorded within the reporting period, even if relating to historical events. |
| Total number of category 5 environmental events | Count | Measurable, serious long-term impact off-site (lasting greater than six months post extensive remediation). | OceanaGold's organizational boundary during the reporting period. | Count of Category 5 Environmental Events recorded during the reporting period. | Includes all incidents recorded within the reporting period, even if relating to historical events. |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

| Indicator/metric | CHANGE TO MEASUREMENT METHODOLOGY | RESTATEMENT |
|--------------------------------------|--|---|
| Hazardous waste | The previously disclosed metric of 'Hazardous oils' has been restated as an inclusion to 'Hazardous waste'. data has been recalculated to include all components of hazardous waste. | For restatements of our Hazardous Waste, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Size of areas protected and restored | In prior years protected areas (covenants, legal mechanisms) were included as 'Completed Rehabilitation Areas', but these are not rehabilitated/restored areas and have been excluded. | For restatements of our Size of Areas Protected and Restored, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Total water consumption | Didipio's 2023 water consumption has been restated to align with 2023 withdrawal and discharge figures. | For restatements of our Total Water Consumption, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Water withdrawal/water discharge | In prior years water quality was reported using the GRI convention where freshwater is based on TDS concentration. As OGC started reporting in alignment with the MCA WAF in 2022, the MCA water quality categorisation has been adopted where Category 1 is freshwater. Categorisation continues to be based on TDS. Restatements have been provided for numbers disclosed prior to 2022. | For restatements of our Water Withdrawal/Water Discharge, refer to OceanaGold's Interactive ESG Data Center published on our website. |

Climate

MEASUREMENT BASIS

| TERM | DEFINITION/BASIS |
|---------------------------------------|--|
| ENERGY | |
| Direct and indirect energy | <p>Energy consumption is reported based on:</p> <ul style="list-style-type: none"> – Total energy consumption within the operational boundaries (direct) from renewable and non-renewable fuel sources, and includes renewable energy generation, diesel, petrol (gasoline), LPG and natural gas; – Energy consumption inside the organization from indirect sources only includes purchased electricity; and – Energy conversion factors are used to convert from recorded energy consumption units to report in Gigajoules (GJ) |
| GREENHOUSE GAS (GHG) EMISSIONS | |
| Direct Scope 1 GHG emissions | <p>The following sources are included, and incorporate work done by contractors that are supplied their fuel by OGC:</p> <ul style="list-style-type: none"> – Emissions resulting from combustion of fuels in stationary sources e.g. generation of electricity, water pumping. – Emissions resulting from the combustion of fuels in mobile combustion sources e.g. transportation of materials, products, waste, workers and passengers. – These energy sources include diesel, petrol (gasoline), LPG and natural gas used by OceanaGold and contractor equipment within the area of operational control. – Publicly available emissions factors are used to calculate the total amount of emissions. – Diesel fuel that was delivered in bulk to sites has not been separated into stationery and transport use for emissions calculations. The conversion of bulk diesel to emissions uses the most applicable emissions factor for the jurisdiction based on majority use in the mining fleet. – Fugitive gases e.g. SF₆, HFC are not reported. |
| Direct Scope 2 GHG emissions | <ul style="list-style-type: none"> – Indirect (Scope 2) GHG emissions include the emissions from the generation of purchased or acquired electricity. – Publicly available emissions factors are used to calculate the emissions based on total kWh consumed |
| Greenhouse gas emissions | Emissions calculations include both direct (Scope 1) and indirect (Scope 2) emission sources and are reported in tCO ₂ -e. |
| EMISSIONS INTENSITY | |
| Emissions intensity | <p>Emissions intensity is the total tCO₂-e emissions relative to the total amount of ounce of gold produced (oz. Au).</p> <p>Emissions (tCO₂-e) – Includes the total tCO₂-e emissions from both direct (Scope 1) and indirect (Scope 2) emission sources.</p> <p>Gold Production (oz. Au) – The total ounces of gold produced (oz. Au) from the operating mines for which OceanaGold has operational control (see above).</p> <p>Gold production results are sourced from OceanaGold's Management and Discussion and Analysis Fourth Quarter and Full Year 2024 Results.</p> <p>The emissions intensity calculation does not include the gold equivalent amounts of other metals produced e.g. copper and silver.</p> <p>OceanaGold established a baseline emissions intensity in 2019.</p> |

Scope 1 – Energy and emissions factors

Scope 1 energy and emissions factors from the following sources are used in GHG emissions calculations:

| REGION | EMISSION FACTOR SOURCE |
|---------------|--|
| United States | United States Environmental Protection Agency 2024 GHG emissions factors hub |
| Philippines | GHG protocol Emission factors for cross sector tool(v2.0, March 2024) |
| New Zealand | Measuring emissions: A guide for organisations: 2024 detailed guide |
| Canada | Emission factors and reference values: Canada's greenhouse gas offset credit system (May 2024) |
| Australia | National Greenhouse and Energy Reporting (Measurement) Determination 2008 (31 August 2024) |

Scope 2 – Energy and emissions factors

Scope 2 energy and emissions factors from the following sources are used in GHG emissions calculations:

| REGION | EMISSION FACTOR SOURCE |
|---------------|---|
| United States | United States Environmental Protection Agency 2024 GHG emissions factors hub |
| | Edison Electric Institute Electric Company Carbon Emissions and Electricity Mix Reporting Database (2023) |
| Philippines | Tracking Standard Country Average Emissions Factors: Philippines (2023) |
| New Zealand | Measuring emissions: A guide for organisations: 2024 detailed guide |
| Canada | Emission factors and reference values : Canada's greenhouse gas offset credit system (May 2024) |
| Australia | National Greenhouse and Energy Reporting (Measurement) Determination 2008 (31 August 2024) |

MEASUREMENT METHODOLOGY

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|---------------------------------|---|---|---|---|---|
| Emissions intensity | Tonnes of CO ₂ e/ Ounce of Gold | Emissions intensity is the total tCO ₂ -e emissions relative to the total amount of ounce of gold produced. | OceanaGold's organizational boundary during the reporting period. | <p>Emissions ÷ Gold Production</p> <p>Emissions (tCO₂-e) – Is the sum of Total amount of Scope 1 Emissions and Total amount of Scope 2 Emissions (market based).</p> <p>Gold Production (oz. Au) – The total ounces of gold produced (oz. Au) from the operating mines for which OceanaGold has operational control.</p> | <p>Emissions intensity calculation excludes the gold equivalent amounts of other metals produced e.g. copper and silver.</p> <p>Other assumptions and exclusions as per Total amount of Scope 1 emissions and Total amount of Scope 2 emissions (market based) Indicators</p> |
| Renewable electricity purchases | Percent | The percent of electricity consumed that is renewable (as aligned with the GHG protocol Scope 2 quality criteria for renewable electricity). | <p>OceanaGold's organizational boundary during the reporting period.</p> <p>The following sources are included, and incorporate work done by contractors that are supplied their electricity by OGC:</p> <ul style="list-style-type: none"> – Indirect (Scope 2) GHG emissions include the emissions from the generation of purchased or acquired electricity. | Renewable electricity consumed (kWh) ÷ Total electricity consumed (kWh) | Assumptions and exclusions as per Total amount of indirect energy. |
| Total amount of direct energy | GJ | Direct energy consumption is associated with energy consumed by Scope 1 emissions sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries). | <p>OceanaGold's organizational boundary during the reporting period and incorporates work carried out by contractors who are supplied their fuel by OceanaGold to undertake the work.</p> <p>Total amount of direct energy consumption is associated with energy consumed by Scope 1 emissions sources from OceanaGold's operations as defined by the organizational boundary.</p> <p>The following energy sources are included:</p> <p>Combustion of fuels in stationary sources e.g. generation of electricity, water pumping.</p> <p>Combustion of fuels in mobile combustion sources e.g. transportation of materials, products, waste, workers and passengers.</p> <p>These energy sources include diesel, petrol (gasoline), LPG, aviation fuel and natural gas used by OceanaGold, and contractor equipment used within the area of operational control.</p> | <p>Sum of energy consumed for each source of direct energy.</p> <p>The energy consumed for each source is calculated by:</p> <p>Energy content factor (energy content/ consumption unit) x consumed amount of emissions source (consumption unit)</p> <p>The consumption unit depends on the energy source and locations, for example the consumption unit for diesel can be litres or gallons.</p> | <p>Energy content factors utilise factors from the jurisdiction the energy source was consumed, otherwise IPCC factors or standard conversion factors are used.</p> <p>While effort has been made to minimize exclusions from reported totals, there may be minor emissions sources which are currently not captured. Any new sources identified will be appropriately captured and included in future reporting.</p> |

MEASUREMENT METHODOLOGY continued

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|--|-----------------------------|---|---|---|--|
| Total amount of indirect energy | GJ | Indirect energy consumption is associated with energy consumed by Scope 2 emissions sources that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries). | <p>OceanaGold's organizational boundary during the reporting period.</p> <p>The following sources are included, and incorporate work done by contractors that are supplied their electricity by OGC:</p> <ul style="list-style-type: none"> – Consumption from the generation of purchased or acquired electricity. | Sum of the energy consumed for each source of indirect energy source and converted into the UoM by using a standard conversion factor. | OceanaGold's Singapore administration office has been excluded from the measurement due to inability to determine OceanaGold's consumption in a shared office environment. |
| Total amount of Scope 1 emissions | Tonnes of CO ₂ e | Direct greenhouse gas emissions from operations that are owned or controlled by OceanaGold Corporation or its subsidiaries. | <p>OceanaGold's organizational boundary during the reporting period and incorporates work carried out by contractors who are supplied their fuel by OceanaGold to undertake the work.</p> <p>The following sources are included in the calculation:</p> <ul style="list-style-type: none"> – Emissions resulting from combustion of fuels in stationary sources e.g. generation of electricity, water pumping. – Emissions resulting from the combustion of fuels in mobile combustion sources e.g. transportation of materials, products, waste, workers and passengers. <p>These energy sources include diesel, petrol (gasoline), LPG, aviation fuel and natural gas used by OceanaGold and contractor equipment within the area of operational control.</p> | <p>Sum of emissions for each source of Scope 1 emissions.</p> <p>The emissions for each source are calculated by:</p> <p>Emissions factor (emissions/consumption unit) x consumed amount of emissions source (consumption unit)</p> <p>The consumption unit depends on the energy source and locations, for example the consumption unit for diesel can be litres or gallons.</p> <p>Emission factors utilise factors from the jurisdiction the emissions source was consumed as included in the measurement basis.</p> <p>Global warming potential values for each gas are based on a 100-year time horizon from the latest Intergovernmental Panel on Climate Change assessment, unless emission factors are provided in tCO₂-e.</p> | <p>Total amount of Scope 1 emissions excludes the following fugitive gases:</p> <ul style="list-style-type: none"> – Sulphur hexafluoride (SF₆); – Hydrofluorocarbons (HFCs); – Perfluorocarbons (PFCs); and – Nitrogen trifluoride (NF₃). <p>While effort has been made to minimize exclusions from reported totals, there may be minor emissions sources which are currently not captured. Any new sources identified will be appropriately captured and included in future reporting.</p> |

MEASUREMENT METHODOLOGY continued

| Indicator/metric | UoM | DESCRIPTION | MEASUREMENT SCOPE | MEASUREMENT METHODOLOGY | ASSUMPTIONS/EXCLUSIONS |
|---|-----------------------------|--|--|--|---|
| Total amount of Scope 2 emissions (location-based) | Tonnes of CO ₂ e | <p>Indirect greenhouse gas emissions from operations that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).</p> <p>Emissions are quantified using the location-based methodology.</p> | <p>OceanaGold's organizational boundary during the reporting period.</p> <p>The following sources are included:</p> <ul style="list-style-type: none"> Indirect (Scope 2) GHG emissions include the emissions from the generation of purchased or acquired electricity. | <p>Sum of emissions for each source of Scope 2 emissions.</p> <p>The emissions for each source are calculated by:</p> <p>Location-based emissions factor (emissions/consumption unit) x consumed amount of emissions source (consumption unit)</p> <p>Location-based emission factors utilise the location-based factors from the jurisdiction the emissions source was consumed, with a preference to more granular factors where available, e.g. state or regional level factors are preference over national factors where available.</p> <p>Global warming potential values for each gas are based on a 100-year time horizon from the latest Intergovernmental Panel on Climate Change assessment, unless emission factors are provided in tCO₂-e.</p> | <p>OceanaGold's Singapore administration office has been excluded from the measurement due to inability to determine OceanaGold's consumption in a shared office environment.</p> |
| Total amount of Scope 2 emissions (market-based) | Tonnes of CO ₂ e | <p>Indirect greenhouse gas emissions from operations that are owned or controlled by the reporting company (OceanaGold Corporation or its subsidiaries).</p> <p>Emissions are quantified using the market-based methodology as per the Greenhouse Gas protocol Scope 2 Guidance.</p> | <p>OceanaGold's organizational boundary during the reporting period and incorporates work carried out by contractors who are supplied their electricity by OceanaGold to undertake their work.</p> | <p>Sum of emissions for each source of Scope 2 emissions.</p> <p>The emissions for each source are calculated by:</p> <p>Market-based emissions factor (emissions/consumption unit) x consumed amount of emissions source (consumption unit)</p> <p>Market-based emission factors utilise market-based factors from the highest applicable hierarchy based on the Greenhouse Gas Protocol Scope 2 guidance (certificates, contract factor, supplier/utility factor, residual mix factor, location-based factor).</p> <p>Global warming potential values for each gas are based on a 100-year time horizon from the latest Intergovernmental Panel on Climate Change assessment, unless emission factors are provided in tCO₂-e.</p> | <p>OceanaGold's Singapore administration office has been excluded from the measurement due to inability to determine OceanaGold's consumption in a shared office environment.</p> |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

| Indicator/metric | CHANGE TO MEASUREMENT METHODOLOGY | RESTATEMENT |
|--|--|---|
| Direct energy | <p>An update of the group GHG emissions accounting methodology was completed to align with the Greenhouse Gas Protocol in readiness for mandatory reporting. This update included:</p> <ul style="list-style-type: none"> – Aligning the organisational boundary to include non-mining sites; and – Correction of historical errors (inconsistently applied methodologies) and use of updated information (emission factors). | For restatements of our direct energy data, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Indirect energy | <p>An update of the group GHG emissions accounting methodology was completed to align with the Greenhouse Gas Protocol in readiness for mandatory reporting. This update included:</p> <ul style="list-style-type: none"> – Aligning the organisational boundary to include non-mining sites; and – Correction of historical errors (inconsistently applied methodologies) and use of updated information (emission factors). | For restatements of our indirect energy data, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Renewable energy purchases | The renewable energy for Didipio Mine does not meet the GHG Protocol Scope 2 quality criteria and is not counted for the purposes of calculating renewable energy purchases across the group. This is inclusive for previous years. | For restatements of our renewable energy purchases, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Scope 1 Emissions | <p>An update of the group GHG emissions accounting methodology was completed to align with the Greenhouse Gas Protocol in readiness for mandatory reporting. This update included:</p> <ul style="list-style-type: none"> – Aligning the organisational boundary to include non-mining sites; and – Correction of historical errors (inconsistently applied methodologies) and use of updated information (emission factors). | For restatements of our Scope 1 emissions data, refer to OceanaGold's Interactive ESG Data Center published on our website. |
| Scope 2 Emissions (Market and Location Based) | <p>An update of the group GHG emissions accounting methodology was completed to align with the Greenhouse Gas Protocol in readiness for mandatory reporting. This update included:</p> <ul style="list-style-type: none"> – Reporting of Scope 2 emissions as both location-based and market-based – Aligning the organisational boundary to include non-mining sites – Correction of historical errors (inconsistently applied methodologies) and use of updated information (emission factors). | For restatements of our Scope 2 emissions data, refer to OceanaGold's Interactive ESG Data Center published on our website. |

Tailings Management

MEASUREMENT BASIS

| TERM | DEFINITION/BASIS |
|---------------------------------|---|
| Care and maintenance | Some Tailings Storage Facilities (TSFs) are classified as being in care and maintenance until it has been determined the structure should progress to an active closure phase in accordance with Life of Mine plans. During this phase all requirements of an active TSF will continue to be met. |
| Closed | that is no longer accepting new mining tailings and is capped and/or rehabilitated (e.g. pit lake) in accordance with an agreed closure plan and the Engineer of Record has assessed the facility to be in a state of safe closure. Prior to reaching the closed state, the TSF is in an active closure phase which includes “rehabilitation, monitoring and maintenance” activities. |
| Independent reviews | Refers to reviews conducted by qualified third parties who are not and have not been directly involved with the design or operation of the TSF. These third parties have not been engaged for more than the maximum consecutive engagement term specified in the OceanaGold governance framework to ensure independence is maintained. |
| Material findings | Reporting of material findings identified in independent reviews are determined by the OceanaGold risk categories. Only matters assessed as being a level 3 Category, or greater than, are deemed material after consideration of health and safety, environmental, social, financial, reputation and compliance consequences. |
| Tailings storage | The data relating to tailings storage facilities associated with non-operated interests owned by OceanaGold have not been included in this data, as disclosure obligations rest with the relevant operating entities. |
| Tailings Storage Facility (TSF) | Refers to a structure or location that is designed and managed to contain the tailings produced by the mine and refers to facilities that contain tailings in open pit mines or on the surface (“external tailings facilities”). Tailings placed in mined-out underground mines are not reported as a TSF for the purposes of an engineered structure. |

2024 METHODOLOGY CHANGES AND RESTATEMENTS

No changes or restatements to prior year made.

Sustainability Reporting Indexes

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|---|--|--|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| GRI 2: General Disclosures 2021 | 2-1 | Organizational details | 2024 Sustainability Report 2024 Annual Information Form | About this Report p.4, Our Company, p.11, Company details (back cover) |
| | 2-2 | Entities included in the organization's sustainability reporting | 2024 Sustainability Report 2024 Annual Information Report | About this Report p.4, Our Company, p.11 |
| | 2-3 | Reporting period, frequency and contact point | 2024 Sustainability Report | About this Report, p.4 |
| | 2-4 | Restatements of information | 2024 Sustainability Report 2024 Basis of Preparation | About this Document |
| | 2-5 | External assurance | 2024 Sustainability Report | About this Report, p.5 Appendix 2 – 2024 Independent Limited Assurance Report, p.59 |
| | 2-6 | Activities, value chain and other business relationships | 2024 Sustainability Report | Our Value Chain and customers, p.14 |
| | 2-7 | Employees | Interactive ESG Data Center | People data |
| | 2-8 | Workers who are not employees | Interactive ESG Data Center | People data |
| | 2-9 | Governance structure and composition | 2024 Sustainability Report | Governance, p.23 |
| | 2-10 | Nomination and selection of the highest governance body | 2024 AGM Information Circular | |
| | 2-11 | Chair of the highest governance body | 2024 Sustainability Report | Governance – Our Board and Board Committees, p.25 |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | 2024 Sustainability Report | Governance – Our Board and Board Committees, p.25 |
| | 2-13 | Delegation of responsibility for managing impacts | 2024 Sustainability Report | Governance – Our Board and Board Committees, p.25 |
| | 2-14 | Role of the highest governance body in sustainability reporting | 2024 Sustainability Report | Governance, p.23 |
| | 2-15 | Conflicts of interest | 2024 AGM Information Circular | Ethical and Responsible Decision Making – Codes of Conduct, p.77 |
| | 2-16 | Communication of critical concerns | 2024 Sustainability Report | Governance, p.23 |
| | 2-17 | Collective knowledge of the highest governance body | 2024 AGM Information Circular | |
| | 2-18 | Evaluation of the performance of the highest governance body | 2024 AGM Information Circular | |
| | 2-19 | Remuneration policies | 2024 AGM Information Circular | |

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX continued

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|--|---|--|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| | 2-20 | Process to determine remuneration | 2024 AGM Information Circular | |
| | 2-21 | Annual total compensation ratio | 2024 AGM Information Circular | People & Culture |
| | 2-22 | Statement on sustainable development strategy | 2024 Sustainability Report | Our Approach to Sustainability, p.15 |
| | 2-23 | Policy commitments | 2024 Annual Information Form AGM Information Circular | |
| | 2-24 | Embedding policy commitments | 2024 Sustainability Report | Governance, p.23 Responsible Mining Framework, p.24 |
| | 2-25 | Processes to remediate negative impacts | | |
| | 2-26 | Mechanisms for seeking advice and raising concerns | 2024 Sustainability Report | Governance, p.23 |
| | 2-27 | Compliance with laws and regulations | 2024 Sustainability Report Interactive ESG Data Center | Governance, p.23 Environment data, Finance data |
| | 2-28 | Membership associations | 2024 Sustainability Report | Our Approach to Sustainability – Memberships and Associations, p.20 |
| | 2-29 | Approach to stakeholder engagement | 2024 Sustainability Report | Our Approach to Sustainability – Stakeholder Engagement, p.18 |
| | 2-30 | Collective bargaining agreements | Interactive ESG Data Center | People data |
| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | 2024 Sustainability Report | Our Approach to Sustainability – Materiality, p.17 |
| | 3-2 | List of material topics | 2024 Sustainability Report | Our Approach to Sustainability – Materiality, p.17 |
| | 3-3 | Management of material topics | 2024 Sustainability Report | Our Approach to Sustainability – Materiality, p.17 |
| GRI 101: Biodiversity 2024 | 101-1 | Policies to halt and reverse biodiversity loss | 2024 Basis of Preparation | Environment data |
| | 101-2 | Management of biodiversity impacts | 2024 Sustainability Report | Environment – Biodiversity, p.46 |
| | 101-3 | Access and benefit-sharing | | |
| | 101-4 | Identification of biodiversity impacts | 2024 Sustainability Report | Environment – Biodiversity, p.46 |
| | 101-5 | Locations with biodiversity impacts | 2024 Sustainability Report | Environment – Biodiversity, p.46 |
| | 101-6 | Direct drivers of biodiversity loss | | |

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX continued

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|---|---|--|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| | 101-7 | Changes to the state of biodiversity | Not reported; under consideration for future reporting | |
| | 101-8 | Ecosystem services | Not reported; under consideration for future reporting | |
| GRI 304: Biodiversity 2016 | 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Not reported; under consideration for future reporting | |
| | 304-2 | Significant impacts of activities, products and services on biodiversity | 2024 Sustainability Report | Environment – Biodiversity, p.46 |
| | 304-3 | Habitats protected or restored | 2024 Sustainability Report Interactive ESG Data Center | Environment, p.45 Environment data |
| | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | Not reported; under consideration for future reporting | |
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | Interactive ESG Data Center | Economic Contribution data |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | 2024 Sustainability Report | Climate Change – Strategy, governance and risk management, p.49 |
| | 201-3 | Defined benefit plan obligations and other retirement plans | Not reported; under consideration for future reporting | |
| | 201-4 | Financial assistance received from government | Not reported; under consideration for future reporting | |
| GRI 202: Market Presence 2016 | 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | Not reported; under consideration for future reporting | |
| | 202-2 | Proportion of senior management hired from the local community | Interactive ESG Data Center | People data |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 | Infrastructure investments and services supported | 2024 Sustainability Report Interactive ESG Data Center | Community and Social Performance, p.38 Economic Contribution data |
| | 203-2 | Significant indirect economic impacts | | |
| GRI 204: Procurement Practices 2016 | 204-1 | Proportion of spending on local suppliers | 2024 Sustainability Report Interactive ESG Data Center | Community and Social Performance, p.38 Economic Contribution data |

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX continued

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|---|---|-------------------------------------|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| GRI 205: Anti-corruption 2016 | 205-1 | Operations assessed for risks related to corruption | 2024 Sustainability Report | Governance, p.23 |
| | 205-2 | Communication and training about anti-corruption policies and procedures | 2024 Sustainability Report | Governance, p.23 |
| | 205-3 | Confirmed incidents of corruption and actions taken | 2024 Sustainability Report | Governance, p.26-28 |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | Not reported; under consideration for future reporting | |
| GRI 207: Tax 2019 | 207-1 | Approach to tax | Interactive ESG Data Center | Economic Contribution data |
| | 207-2 | Tax governance, control, and risk management | Interactive ESG Data Center | Economic Contribution data |
| | 207-3 | Stakeholder engagement and management of concerns related to tax | Not reported; under consideration for future reporting | |
| | 207-4 | Country-by-country reporting | Interactive ESG Data Center | Economic Contribution |
| GRI 301: Materials 2016 | 301-1 | Materials used by weight or volume | Not reported; under consideration for future reporting | |
| | 301-2 | Recycled input materials used | Not reported; under consideration for future reporting | |
| | 301-3 | Reclaimed products and their packaging materials | Not reported; under consideration for future reporting | |
| GRI 302: Energy 2016 | 302-1 | Energy consumption within the organization | 2024 Sustainability Report Interactive ESG Data Center | Climate Change, p.48 Environment |
| | 302-2 | Energy consumption outside of the organization | | |
| | 302-3 | Energy intensity | 2024 Sustainability Report | Climate Change, p.48 |
| | 302-4 | Reduction of energy consumption | 2024 Sustainability Report ESG Data Centre | Climate Change, p.48 Environment |
| | 302-5 | Reductions in energy requirements of products and services | Not reported; under consideration for future reporting | |
| GRI 303: Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | Not reported; under consideration for future reporting | |
| | 303-2 | Management of water discharge-related impacts | Not reported; under consideration for future reporting | |

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX continued

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|---|---|--|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| | 303-3 | Water withdrawal | 2024 Sustainability Report Interactive ESG Data Center | Environment – Water Management, p.47 Environment data |
| | 303-4 | Water discharge | 2024 Sustainability Report Interactive ESG Data Center | Environment – Water Management, p.47 Environment data |
| | 303-5 | Water consumption | 2024 Sustainability Report Interactive ESG Data Center | Environment – Water Management, p.47 Environment data |
| GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions | 2024 Sustainability Report Interactive ESG Data Center | Climate Change, p.48 Environment data |
| | 305-2 | Energy indirect (Scope 2) GHG emissions | 2024 Sustainability Report Interactive ESG Data Center | Climate Change, p.48 Environment data |
| | 305-3 | Other indirect (Scope 3) GHG emissions | 2024 Sustainability Report | Climate Change, p.48 |
| | 305-4 | GHG emissions intensity | 2024 Sustainability Report Interactive ESG Data Center | Climate Change, p.48 Environment data |
| | 305-5 | Reduction of GHG emissions | 2024 Sustainability Report | Climate Change, p.48 |
| | 305-6 | Emissions of ozone-depleting substances (ODS) | Not reported; under consideration for future reporting | |
| | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Not reported; under consideration for future reporting | |
| GRI 306: Effluents and Waste 2016 | 306-3 | Significant spills | Interactive ESG Data Center | Environment data |
| GRI 306: Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | Not reported; under consideration for future reporting | |
| | 306-2 | Management of significant waste-related impacts | Not reported; under consideration for future reporting | |
| | 306-3 | Waste generated | Interactive ESG Data Center | Environment data |
| | 306-4 | Waste diverted from disposal | Not reported; under consideration for future reporting | |
| | 306-5 | Waste directed to disposal | Interactive ESG Data Center | Environment data |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 | New suppliers that were screened using environmental criteria | 2024 Modern Slavery Statement | |
| | 308-2 | Negative environmental impacts in the supply chain and actions taken | 2024 Modern Slavery Statement | |

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX continued

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|---|---|---|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| GRI 401: Employment 2016 | 401-1 | New employee hires and employee turnover | 2024 Sustainability Report Interactive ESG Data Center | People and Culture – Talent Management People data |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 2024 Sustainability Report | People and Culture, p.33 |
| | 401-3 | Parental leave | 2024 Sustainability Report | People and Culture – Performance and Reward, p.37 |
| GRI 402: Labor/ Management Relations 2016 | 402-1 | Minimum notice periods regarding operational changes | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-3 | Occupational health services | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-5 | Worker training on occupational health and safety | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-6 | Promotion of worker health | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Supplier Code Of Conduct | Supplier Code Of Conduct |
| | 403-8 | Workers covered by an occupational health and safety management system | 2024 Sustainability Report | Health and Safety, p.29 |
| | 403-9 | Work-related injuries | 2024 Sustainability Report Interactive ESG Data Center | Health and Safety, p.29 Health and Safety data |
| | 403-10 | Work-related ill health | Interactive ESG Data Center | Health and Safety data |
| GRI 404: Training and Education 2016 | 404-1 | Average hours of training per year per employee | Interactive ESG Data Center | People data |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | 2024 Sustainability Report | People and Culture, p.33 |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | Not reported; under consideration for future reporting | |

GLOBAL REPORTING INITIATIVE (GRI) STANDARDS REPORTING INDEX continued

| GRI GENERAL TOPIC STANDARDS AND GRI G4 MINING AND METALS SECTOR DISCLOSURES | | | | |
|---|----------|--|---|--|
| GRI STANDARD | GRI REF. | GRI DISCLOSURE | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | DISCLOSURE LOCATION/REPORT SECTION |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | 2024 Sustainability Report Interactive ESG Data Center | People and Culture, p.33 People data |
| | 405-2 | Ratio of basic salary and remuneration of women to men | Not reported; under consideration for future reporting | |
| GRI 406: Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | 2024 Sustainability Report | People and Culture, p.33 |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 2024 Sustainability Report | People and Culture, p.33 |
| GRI 408: Child Labor 2016 | 408-1 | Operations and suppliers at significant risk for incidents of child labor | 2024 Sustainability Report 2024 Modern Slavery Statement | Human Rights, p.43 |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | 2024 Sustainability Report 2024 Modern Slavery Statement | Human Rights, p.43 Assessing effectiveness, p.13-18 |
| GRI 410: Security Practices 2016 | 410-1 | Security personnel trained in human rights policies or procedures | Not reported; under consideration for future reporting | |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 | Incidents of violations involving rights of indigenous peoples | 2024 Sustainability Report Interactive ESG Data Center | Community and Social Performance, p.38 Community and Social Performance |
| GRI 413: Local Communities 2016 | 413-1 | Operations with local community engagement, impact assessments, and development programs | 2024 Sustainability Report | Community and Social Performance, p.38 |
| | 413-2 | Operations with significant actual and potential negative impacts on local communities | 2024 Sustainability Report | Community and Social Performance, p.38 |
| GRI 414: Supplier Social Assessment 2016 | 414-1 | New suppliers that were screened using social criteria | 2024 Modern Slavery Statement | Assessing effectiveness, p.13-18 |
| | 414-2 | Negative social impacts in the supply chain and actions taken | 2024 Modern Slavery Statement | Assessing effectiveness, p.13-18 |
| GRI 415: Public Policy 2016 | 415-1 | Political contributions | Not reported; under consideration for future reporting | |

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) STANDARDS REPORTING INDEX

| SASB METALS AND MINING STANDARD – EXTRACTIVES AND MINERALS PROCESSING SECTOR | | | | | | |
|--|----------------|--|---|-------------------------|--|--|
| SASB STANDARD | SASB REFERENCE | METRIC | UNIT OF MEASURE | DISCLOSURE CATEGORY | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | REPORT SECTION |
| Greenhouse Gas Emissions | EM-MM-110a.1 | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations | Metric tonnes (t) CO ₂ -e, Percentage (%) | Quantitative | 2024 Sustainability Report Interactive ESG Data Center | Climate Change, p.48 Environment data |
| | EM-MM-110a.2 | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | N/A | Discussion and Analysis | 2024 Sustainability Report | Climate Change, p.48 |
| Air Quality | EM-MM-120a.1 | Air emissions of the following pollutants: (1) CO, (2) NO _x (excluding N ₂ O) (3) SO, (4) particulate matter (PM ₁₀), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs) | Metric tonnes (t) | Quantitative | Interactive ESG Data Center | Environment data |
| Energy Management | EM-MM-130a.1 | (1) Total energy consumed, | Gigajoules (GJ), | Quantitative | 2024 Sustainability Report 2024 Basis of Preparation Interactive ESG Data Center | Climate Change, p.48 |
| | | (2) percentage grid electricity and (3) percentage renewable | Percentage (%) | | | Climate Change – Energy Environment |
| Water Management | EM-MM-140a.1 | (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress | Thousand cubic metres (m ³), Percentage (%) | Quantitative | 2024 Sustainability Report Interactive ESG Data Center | Environment – Water Management, p.47 Environment data |
| | EM-MM-140a.2 | Number of incidents of non-compliance associated with water quality permits, standards and regulations | Number | Quantitative | 2024 Sustainability Report Interactive ESG Data Center | Environment p.46 Environment data |
| Waste & Hazardous Materials Management | EM-MM-150a.4 | Total weight of non-mineral waste generated | Metric tonnes (t) | Quantitative | Interactive ESG Data Center | Environment data |
| | EM-MM-150a.5 | Total weight of tailings produced | Metric tonnes (t) | Quantitative | | |
| | EM-MM-150a.6 | Total weight of waste rock generated | Metric tonnes (t) | Quantitative | | |
| | EM-MM-150a.7 | Total weight of hazardous waste generated | Metric tonnes (t) | Quantitative | | |
| | EM-MM-150a.8 | Total weight of hazardous waste recycled | Metric tonnes (t) | Quantitative | | |
| | EM-MM-150a.9 | Number of significant incidents associated with hazardous materials and waste management | Number | Quantitative | Interactive ESG Data Center | Environment data |

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) STANDARDS REPORTING INDEX continued

| SASB METALS AND MINING STANDARD – EXTRACTIVES AND MINERALS PROCESSING SECTOR | | | | | | |
|--|----------------|--|-----------------|-------------------------|--|--|
| SASB STANDARD | SASB REFERENCE | METRIC | UNIT OF MEASURE | DISCLOSURE CATEGORY | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | REPORT SECTION |
| | EM-MM-150a.10 | Description of waste and hazardous materials management policies and procedures for active and inactive operations | N/A | Discussion and Analysis | 2024 Sustainability Report Annual Information Form | |
| Biodiversity Impacts | EM-MM-160a.1 | Description of environmental management policies and practices for active sites | N/A | Discussion and Analysis | 2024 Sustainability Report Annual Information Form | |
| | EM-MM-160a.2 | Percentage of mine sites where acid rock drainage is: (1) predicted to occur; (2) actively mitigated, and (3) under treatment or remediation. | Percentage (%) | Quantitative | Not reported; under consideration for future reporting | |
| | EM-MM-160a.3 | Percentage of: (1) proved; and (2) probable reserves in or near sites with protected conservation status or endangered species habitat | Percentage (%) | Quantitative | Not reported; under consideration for future reporting | |
| Security, Human Rights & Rights of Indigenous Peoples | EM-MM-210a.1 | Percentage of: (1) proved; and (2) probable reserves in or near areas of conflict. | Percentage (%) | Quantitative | Not reported; under consideration for future reporting | |
| | EM-MM-210a.2 | Percentage of: (1) proved; and (2) probable reserves in or near indigenous land | Percentage (%) | Quantitative | Not reported; under consideration for future reporting | |
| | EM-MM-210a.3 | Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict | N/A | Discussion and Analysis | 2024 Sustainability Report | Community and Social Performance, p. 31-44 |
| Community Relations | EM-MM-210b.1 | Discussion of process to manage risks and opportunities associated with community rights and interests | N/A | Discussion and Analysis | 2024 Sustainability Report | Community and Social Performance, p. 31-44 |
| | EM-MM-210b.2 | (1) Number; and (2) duration of non-technical delays | Number, Days | Quantitative | Not reported; under consideration for future reporting | |
| Labour Practices | EM-MM-310a.1 | Percentage of active workforce employed under collective agreements | Percentage (%) | Quantitative | Interactive ESG Data Center | People data |
| | EM-MM-310a.2 | (1) Number; and (2) duration of strikes and lockouts ¹ | Number, Days | Quantitative | Not reported; under consideration for future reporting | |

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) STANDARDS REPORTING INDEX continued

| SASB METALS AND MINING STANDARD – EXTRACTIVES AND MINERALS PROCESSING SECTOR | | | | | | |
|--|----------------|--|----------------------------|-------------------------|--|-------------------------------|
| SASB STANDARD | SASB REFERENCE | METRIC | UNIT OF MEASURE | DISCLOSURE CATEGORY | OCEANAGOLD DISCLOSURE SOURCE/REFERENCE | REPORT SECTION |
| Workforce Health & Safety | EM-MM-320a.1 | (1) All-incidence rate; | Rate | Quantitative | Interactive ESG Data Center | Health & Safety |
| | | (2) fatality rate; | | | 2024 Sustainability Report | Health and Safety, p.29-32 |
| | | (3) near miss frequency rate (NMFR); | | | | |
| | | (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees | | | | |
| Business Ethics & Transparency | EM-MM-510a.1 | Description of the management system for prevention of corruption and bribery throughout the value chain | N/A | Discussion and Analysis | 2024 Sustainability Report | Governance |
| | -MM-510a.2 | Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index | Metric tonnes (t) saleable | Quantitative | Not reported; under consideration for future reporting | |
| Tailings Storage Facilities Management | EM-MM-540a.1 | Tailings storage facility inventory table: (1) facility name; (2) location; (3) ownership status; (4) operational status; (5) construction method; (6) maximum permitted storage capacity; (7) current amount of tailings stored; (8) consequence classification; (9) date of most recent independent technical review; (10) material findings; (11) mitigation measures; and (12) site-specific EPRP | Various | Quantitative | Interactive ESG Data Center | Tailings Management data |
| | | | | | 2024 Sustainability Report | Tailings Management, p. 54-57 |
| | EM-MM-540a.2 | Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities | N/A | Discussion and Analysis | 2024 Sustainability Report | Tailings Management, p. 54-57 |
| | EM-MM-540a.3 | Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities | N/A | Discussion and Analysis | 2024 Sustainability Report | Tailings Management, p. 54-57 |

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