Extractive Sector Transparency Measures Act - Annual Report										
Reporting Entity Name	OceanaGold Corporation									
Reporting Year	From	1/01/2018	To:	31/12/2018	Date submitted	30/05/2019				
Reporting Entity ESTMA Identification Number	E840887		Original Sul  Amended R		Report Version 2					
Other Subsidiaries Included (optional field)										
Not Consolidated										
Not Substituted										
Attestation by Reporting Entity										
In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.										
frotter Queen										
Full Name of Director or Officer of Reporting Entity	(	Date	30/05/2019							
Position Title	Executi	ive Vice President	and Chief Fina							

## **Extractive Sector Transparency Measures Act - Annual Report** Reporting Year To: 31/12/2018 From: 1/01/2018 Currency of USD OceanaGold Corporation Reporting Entity Name the Report Reporting Entity ESTMA E840887 Identification Number Subsidiary Reporting Entities (if necessary)

Payments by Payee (USD) (1) (2)

Country  Payer ham's  Payer ham's  Payer ham's  Country	Payments by Payee (USD) (1) (2)											
Montained   Part of Recording   5,00,000   5,000,000   5,000,000   7	Country	Payee Name <sup>1</sup>	Agency, etc within Payee that Received	Taxes	Royalties	Fees		Bonuses	Dividends	Improvement		Notes
New Tablack   Welland District Course   S.400,000   S.000,000	Canada	Canada Revenue Agency		690,000							690,000	Income tax paid
Now Zoalend New Zo	New Zealand	Inland Revenue				90,000					90,000	Approved issuer levy
New Zealand   Land Transport Safety Authornity   17,0000   15,00	New Zealand	Ministry of Business, Innovation and Employment			5,450,000	350,000					5,800,000	Royalties paid on gold and silver sales. Fees paid for Mining and Exploration Permits/Licenses.
New Zealand	New Zealand	Waitaki District Council				280,000					280,000	D Local government rates
New Zoalsed   Pier and Emergency (two Xeament Roard   150,000	New Zealand	Hauraki District Council				1,220,000					1,220,000	Local government rates and mining costs
Nov. Zealand   Nov. Zealand   Energy Efficiency and Conservation Authority   190,000   190,000   190,000   200,000	New Zealand	Land Transport Safety Authority				170,000					170,000	Road user charges and licenses for light vehicles
New Zealand	New Zealand	Fire and Emergency New Zealand Board				150,000					150,000	Fire services levy
New Zasland Ministry of Justice 20,000 20 16 P Philippines Bureau of Countries 20,000 740,00 20 170,000 10 170,000 10 170,000 170,000 10 170,000 10 170,000 10 170,000 10 170,000 10 170,000 170,000 10 170,000 10 170,000 10 170,000 10 170,000 10 170,000 170,000 10 1	New Zealand	New Zealands Customs Service				100,000					100,000	Customs duties
Philippines Bureau of Clustoms Philippines Bureau of Clustoms Philippines Meres and Consciences Bureaus More and Consciences More and Conscienc	New Zealand	Energy Efficiency and Conservation Authority				190,000					190,000	Electricity authority levy
Philippines Misera Octourisms Bureau of Customs Philippines Misera Octourisms Bureau  Philippines Local Government Unit Augusturan. Outron  1,510,000	New Zealand	Ministry of Justice				260,000					260,000	Court fine
Philippines Maint City Local Converment Unit & 480,000  Philippines Mount City Local Converment Unit & 480,000  Philippines Local Converment Unit Registery & 1,100,000  Philippines Local Converment Unit Registery & 1,100,000  Philippines Local Converment Unit Registery & 1,100,000  Philippines December (Local Converment Unit Registery & 1,100,000)  Philippines December (Local Converment Unit Registery & 1,100,000)  Philippines Provincial Local Government Unit Registery & 1,100,000  Philippines Provincial Local Government Unit Registery & 1,100,000  Philippines Barrarys / Refet	Philippines	Bureau of Internal Revenue		200,000							200,000	Income tax paid on items excluded from the Income Tax Holiday.
Philippines Municipality of Ricebats 2,000.000   2,000	Philippines					-,					740,000	O Customs duties and tariff fees
Philippines Local Government Unit Raisurguan, Quinto 1,161,000 1,1	Philippines	Mines and Geosciences Bureau				80,000					80,000	D Processing fees (permits)
Philippines Local Coverment Link Satighuran, Quirloo Philippines Local Coverment Link Satighuran, Quirloo Philippines Barrappy Decident Coal South Provincial Local Coverment Link Coal South Provincial Local Coverment Link of Nava Vizarya Philippines Barrappy Sheet Philippines Barrappy Program Philippines Barrappy Program Philippines Barrappy Program Philippines Barrappy Decident Coal South Provincial Link Social Development Management Program Philippines Barrappy Decident Program Philippines Barrappy Coal South Provincial Coal Social Development Management Program Philippines Barrappy Decident Program Philippines Barrappy Coal Social Development Management Program Philippines Barrappy Debit Social Development Management Program Philippines Barrappy Debit Social Development Management Program Philippines Barrappy Debit Social Development Management Program Philippines Barrappy Department Management Program Philippines Barrappy Debit Social Development Management Program Philippines Barrappy Department Program Philippines Barrappy Department Program Philippines Barrappy Department Program Philippines Barrappy Thildo Philippines Program Philippines Municipality of Sagahag Philippines Pr	Philippines	Makati City Local Government Unit									480,000	D Local business tax
Philippines Privincial Local Government Unit Calvarroguis, Quarino Philippines Privincial Local Government Unit of Neway Valoracys Philippines Barragay Alimit Philippines Barragay Spelet Barragay Spelet Barragay Boogwan Philippines Barragay Camarasi Philippines Barragay Camarasi Philippines Barragay Camarasi Philippines Barragay Camarasi Philippines Barragay Capitan Philippines Barragay Camarasi Philippines Barragay Camara	Philippines	Municipality of Kasibu		,,							2,090,000	Ducal business tax
Philippines Barangay Relet Barangay Canasana Philippines Barangay Canasana Philippines Barangay Capasan Philippines Barangay Ca	Philippines	Local Government Unit Nagtipunan, Quirino		1,610,000							1,610,000	D Local business tax
Philippines Barangay Alimit   140,000 Social Development Management Program: Information, Education and Communications: Development of Minina, Technolory and Geo-sciences (Inc.) Philippines Barangay Briogowan   10,000 Social Development Management Program; Information, Education and Communications: (Inc.) Philippines Barangay Caramasis   110,000 Social Development Management Program; Information, Education and Communications: (Inc.) Philippines Barangay Caramasis   110,000 Social Development Management Program; Information, Education and Communications: (Inc.) Philippines Barangay Capisaan   10,000 Social Development Management Program; Information, Education and Communications: (Inc.) Philippines Barangay Dibbi	Philippines	Local Government Unit Cabarroguis, Quirino		600,000							600,000	Ducal business tax
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Philippines Barangsy Capisaan		0 /									80,000	O Social Development Management Program; Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)
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Philippines Municipality of Kasibu  Barangay Tucod  Barangay Tucod  Barangay Tucod  Barangay Tucod  Barangay Wangal  Philippines  Barangay Wangal  Philippines  Barangay Wangal  Metro Manla  Barangay Wangal	• • • • • • • • • • • • • • • • • • • •											
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Philippines Minicipality of Bambang  Philippines Municipality of Bagabag  Philippines Municipality of Bagabag  Philippines Province of Isabela  Philippines Municipality of Solano  Philippines Municipality of Solano  Philippines Municipality of Solano  Philippines Municipality of Solano  Philippines City of Santiago  USA Lancaster County  SC Dept of Natural Resources  Minicipality of Bambang  10,000  10,000  10,000  40,000  40,000  40,000  40,000  30,000  10,	• • • • • • • • • • • • • • • • • • • •									,		
Philippines Municipality of Bagabag 10,000 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines Province of Isabela 40,000 40,000 Development of Mining, Technology and Geo-sciences (3)  Philippines Municipality of Solano 30,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,00	• • • • • • • • • • • • • • • • • • • •									-,		
Philippines Province of Isabela 40,000 40,000 Development of Mining, Technology and Geo-sciences (3)  Philippines Municipality of Solano 30,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications (3)  USA Lancaster County 520,000 Froperty taxes  USA SC Dept of Natural Resources 510,000 Annual endowment payment to the South Carolina Department of Natural Resources Heritage Trust program. (4)	• • • • • • • • • • • • • • • • • • • •	, , ,								-		, 5, 5,
Philippines Municipality of Solano 30,000 30,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  Philippines City of Santiago 10,000 Information, Education and Communications; Development of Mining, Technology and Geo-sciences (3)  USA Lancaster County 520,000 Froperty taxes  USA SC Dept of Natural Resources 510,000 SC Dept of Natural Resources 510,000 Annual endowment payment to the South Carolina Department of Natural Resources Heritage Trust program. (4)	· ·											
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USA Lancaster County 520,000 Froperty taxes USA SC Dept of Natural Resources 510,000 Froperty taxes 510,000 Annual endowment payment to the South Carolina Department of Natural Resources Heritage Trust program. (4)	Philippines	City of Santiago										
rumaa onaaminin paymon to an ootan oarama popularion of rutatian rootan or rutatian rootan programi	USA	Lancaster County		520,000								
TOTALS 7,210,000 5,450,000 4,140,000 2,760,000 19,560,000	USA	SC Dept of Natural Resources				510,000					510,000	Annual endowment payment to the South Carolina Department of Natural Resources Heritage Trust program. (4)
	TOTALS			7,210,000	5,450,000	4,140,000			-	2,760,000	19,560,000	

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

(2) Payments have been converted to United States dollars from New Zealand dollars and Philippine Pesos using a weighted average of the relevant month average exchange rates during the period. Average exchange rates for the year were NZD:USD 0.6927 and USD:PHP 52.7078 in 2018.

(3) Under the Mining Act in the Philippines, OceanaGold is required to invest 1.5% of its operating costs incurred to pay for a range of social development and community related programs.

(4) OceanaGold is required to provide financial support to a Heritage Trust program in the form of an annual endowment payment over a 14 year period in accordance with its agreement with South Carolina's Department of Natural Resources.

OceanaGold Corporation's ESTMA Reports are available at: <a href="https://oceanagold.com/investor-centre/filings/#1496035532267-c11f2fea-88dd">https://oceanagold.com/investor-centre/filings/#1496035532267-c11f2fea-88dd</a>

Additional Notes:

Extractive Sector Transparency Measures Act - Annual Report												
Reporting Year	From:	1/01/2018	To:	31/12/2018								
Reporting Entity Name		Oceana(	Gold Corporation	•		Currency of the Report		USD				
Reporting Entity ESTMA Identification Number			E840887									
Subsidiary Reporting Entities (if necessary)												
Payments by Project (USD) (1) (2)												
Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements		Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes		
New Zealand	North Island		3,250,000	1,640,000					4,890,000	Waihi Gold Mine		
New Zealand	South Island		2,200,000	1,170,000					3,370,000	Macraes Goldfield		
Philippines	Didipio Mine	6,000,000		820,000				2,760,000	9,580,000	Didipio Mine		
USA	Haile Gold Mine	520,000		510,000					1,030,000	Haile Gold Mine		
Canada	Corporate	690,000							690,000	Income tax paid		
TOTALS	TOTALS 7,210,000 5,450,000 4,140,000 2,760,000 19,560,000											
Additional Notes <sup>3</sup> :	(1) All payments are reported in United States dollars (the reporting currency of the reporting entity) and have been rounded to the nearest \$10,000.  (2) Payments have been converted to United States dollars from New Zealand dollars and Philippine Pesos using a weighted average of the relevant month average exchange rates during the period. Average exchange rates for the year were NZD:USD 0.6927 and USD:PHP 52.7078 in 2018.											