



Protected Disclosures (“Whistleblower”) Policy

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1. PURPOSE

The purpose of the Protected Disclosures (“Whistleblower”) Policy (**Whistleblower Policy**) is to promote open communication throughout the company, develop practices that reduce the risk of serious wrongdoing within OceanaGold Corporation (**OceanaGold or the company**), and safeguard the reputation, values and ethics of the company by:

- a) protecting any person who, in good faith, raises concerns about serious wrongdoing;
- b) protecting employees and the company from the consequences of inappropriate allegations;
- c) ensuring allegations of serious wrongdoing are properly investigated and addressed.

This Policy details the framework for receiving, investigating and addressing allegations of serious wrongdoing.

2. SCOPE

This policy applies to disclosures by any person within or outside of OceanaGold, to all directors, employees (full time, part time and casual), contractors and consultants of the Company and its subsidiaries, former employees, seconded personnel, and members of the community.

If this Policy differs from local law, OceanaGold will comply with whichever is more stringent.

3. PROTECTED DISCLOSURE (WHISTLEBLOWERS) FRAMEWORK

This Whistleblower Policy has been developed as a company-wide policy in compliance with the law governing protected disclosures in the various jurisdictions in which OceanaGold operates.

Reference should be made to the specific policies of each regional business unit for further details of the Whistleblower Policy for that region. If there is any inconsistency between this policy and the mandatory requirements of the relevant laws governing protected disclosures in any region, those laws will prevail.

In some jurisdictions, in addition to the protection that this policy gives, an employee making a protected disclosure will be protected by law from civil and criminal proceedings and against retaliatory or discriminatory action by his or her employer. Employees should be aware that, in certain circumstances, making a protected disclosure to a government authority without using OceanaGold’s internal procedure might result in the loss of the “whistleblower” protection available under any such law.

3.1. Protected Disclosure

A protected disclosure is an allegation of serious wrongdoing on the part of OceanaGold, a director, officer or employee of OceanaGold or its independent auditors, which is protected under this Policy.

To be protected under this Policy, the person making the allegation (**the complainant**) must:

- a) believe, in good faith, that the information in the allegation is true or likely to be true;
- b) make the disclosure legally;
- c) make the disclosure in accordance with this Policy.

This Policy is available to all OceanaGold employees regardless of role or seniority. Individuals dealing in any capacity with the company, such as agency workers and contractors, former employees, seconded personnel, and members of the community, are also encouraged to use it.

A person who makes a protected disclosure is protected from disciplinary action or claims by OceanaGold because of having made the disclosure. In circumstances where, for any reason, the identity of the complainant is known outside of the investigation process (see *Confidentiality and Anonymity* below) OceanaGold will take disciplinary action, if necessary, to protect the complainant from retaliatory or discriminatory action by other employees because of having made the disclosure.

3.1.1 Serious Wrongdoing

This Policy supports the reporting of allegations of serious wrongdoing. Serious wrongdoing includes:

- a) a serious breach of the company’s policies and procedures;
- b) any cause to question or complain about the company’s accounting practices, internal accounting controls or audits;
- c) fraud or theft;
- d) offering or accepting a bribe;
- e) unlawful, corrupt, or irregular use of company funds or company resources;
- f) an act, omission, or course of conduct that constitutes a serious risk to health, safety or the environment;
- g) an act, omission, or course of conduct that constitutes an offence.

Serious wrongdoing can occur before or after the commencement of this policy, and is not limited to the above examples.

An instruction to cover up wrongdoing is itself a serious breach of company policy. If told not to raise or pursue any concern, even by a person in authority such as a manager, employees are under no obligation to remain silent. They should report the matter through the Whistleblower procedure.

3.2 Making a Protected Disclosure

The disclosure must be made using one of the following channels of communication:

- a) Verbally or in writing to the company’s regional Whistleblower Protection Officer (the WPO);
- b) Where the complainant is an OceanaGold employee, they may choose to make the disclosure to their immediate supervisor or department manager;
- c) If for any reason a person does not feel that they are able to use the internal channels, they may call the Whistleblower Hotline for their region.

Where this process is not deemed to be appropriate by the complainant due to:

- a) The alleged “serious wrongdoing” involves the WPO or an executive officer;
- b) The WPO or an executive officer is closely associated with the person who is involved in the alleged “serious wrongdoing”; or
- c) where the complainant considers the matter should not be referred to the WPO or the CFO; then the complainant may make that disclosure to the Chairman of the Audit and Financial Risk Management Committee.

At any time, an employee who is unsure about whether to make a protected disclosure will be entitled to discuss that possible allegation, in confidence, with their immediate supervisor or department manager or the WPO. That person will not pass on or act upon the allegation unless the complainant then chooses to make a formal disclosure using the Whistleblower procedure.

3.2.1 Confidentiality and Anonymity

The identity of the complainant will remain confidential to the Whistleblower Investigation Process, unless:

- a) the complainant consents in writing to the disclosure of his or her identity; or
- b) the person assigned to lead the process believes that disclosing the complainant’s identity is essential to either:
 - I. the effective investigation of the allegation (including due process in any subsequent escalation of the allegation);
 - II. the prevention of risk to health, safety or the environment; or
 - III. the requirements of natural justice.

Where a protected disclosure is made anonymously through the Whistleblower Hotline, the company will use its best efforts to ensure that the process of investigating the disclosure does not lead to the complainant being identified.

3.2.2 Whistleblower Hotline

The Whistleblower Hotline service acts as the “middleman”, providing the means for the complainant to retain anonymity and allowing the Company to obtain further information if required and also providing the Complainant to receive updates of the investigation process.

The Whistleblower Hotline is an independent, anonymous, confidential and free external telephone service for Complainants to anonymously report any protected disclosures. It offers a 24 hour, 365 days a year service, with trained operators, who are external to the Company.

The caller will not be identified in any report to the company by the Whistleblower Hotline, unless they express a wish to do so.

The Whistleblower Hotline contact details are:

- Australia: 1800 790 279
- New Zealand: 0800 449 959
- Canada: 1877 5743 411
- Philippines: 1800 111 014 86
- Philippines (Direct dial): +61 3 8373 5385
- USA: 1 800 760 5482
- El Salvador: 800 64 79
- El Salvador (Direct dial): +61 3 8373 9081
- Fax: + 61 3 9691 8182
- Email: oceanagold@deloitte.com.au
- Or visit www.oceanagold.deloitte.com.au to report (username: OceanaGold, password: Deloitte#1)

3.3 Investigation a Protected Disclosure

Any complaint about serious wrongdoing by or within the company may only be investigated and acted upon following referral to the WPO.

Any other person (such as a supervisor or manager) who receives a complaint of that kind must refer it to the WPO in the first instance and take no further action.

Once received all allegations of serious wrongdoing will be referred to the regional WPO who will report it to the Chief Financial Officer (**CFO**), including the following mandatory details:

- a) the date and substance of the protected disclosure;
- b) the identity and level of seniority of the alleged wrongdoer;
- c) the level of risk associated with the alleged wrongdoing.

The WPO and the CFO will determine whether sufficient information exists to allow the allegation(s) to be investigated and, if so, then determine the appropriate Whistleblower Investigation Process, including:

- a) The nature and scope of the investigation;
- b) Who will lead the investigation (that person may be external to the company);
- c) The nature of any technical, financial or legal advice that may be required;
- d) A timeframe for the investigation (having regard to the allocated level of risk).

The complainant will, where appropriate, be informed on a continuing basis as to the nature and progress of the investigation.

3.3.1 Investigation Findings

The person leading the Whistleblower Investigation will report its findings to the WPO and the CFO and advise the recommended course of action (if any) that the company should take in response to the complaint.

Such a course of action may include a disciplinary process or another form of escalation of the complaint within or outside of the company.

The WPO and the CFO will determine the action (if any) to be taken.

The WPO will notify the complainant, through the available channels, of the conclusion of the investigation and the action taken.

3.4 Documentation and Records

The WPO will establish and maintain the Whistleblower Register, which will record details of all protected disclosures received, Whistleblower Investigation Processes undertaken and any actions taken at the conclusion of each investigation.

4 RESPONSIBILITIES AND ACCOUNTABILITIES

The Company may, from time-to-time, update or modify this Policy and shall undertake a formal review at regular intervals. Any amendments to this Policy shall be effected by the posting of an updated version of the document on the Governance section of the Company’s website.

OceanaGold’s Executive Vice President, General Counsel & Company Secretary is the officer responsible for:

- a) appointing the Regional WPOs
- b) establishing and maintaining the Whistleblower Hotline
- c) generating and distributing the Whistle-blower Hotline details to the Regional WPO’s; and
- d) otherwise ensuring maintenance and adherence to this Policy.

The Regional WPOs will:

- a) ensure the distribution of this policy and the whistleblower hotline details to Business Units within their jurisdiction
- b) coordinate and support the impartial investigation of any protected disclosure
- c) submit a quarterly summary report to the Audit and Financial Risk Management Committee, which provides statistics of:
 - I. The number of protected disclosures received, per quarter;
 - II. For each disclosure, the type of misconduct involved, the level of seniority of the alleged wrong-doer and the risk rating;
 - III. For each disclosure, the time taken to investigate it;
 - IV. The conclusion of each investigation (upholding or dismissing the complaint) and the nature of the action taken (such as disciplinary action).

The Chairman of the Audit and Financial Risk Management Committee shall periodically review the Whistleblower register to ensure that proper processes are being followed.

DOCUMENT HISTORY

Amended on 20 April 2017