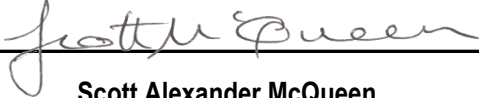


## Extractive Sector Transparency Measures Act - Annual Report

<b>Reporting Entity Name</b>	OceanaGold Corporation					
<b>Reporting Year</b>	<b>From</b>	1/01/2018	<b>To:</b>	31/12/2018	<b>Date submitted</b>	30/05/2019
<b>Reporting Entity ESTMA Identification Number</b>	E840887		<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report			
<b>Other Subsidiaries Included</b> (optional field)						
<b>Not Consolidated</b>						
<b>Not Substituted</b>						
<b>Attestation by Reporting Entity</b>						
<p><i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i></p>						
<b>Full Name of Director or Officer of Reporting Entity</b>	 Scott Alexander McQueen			<b>Date</b>	30/05/2019	
<b>Position Title</b>	Executive Vice President and Chief Financial Officer					

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 1/01/2018	To: 31/12/2018				
Reporting Entity Name	OceanaGold Corporation				Currency of the Report	USD
Reporting Entity ESTMA Identification Number	E840887					
Subsidiary Reporting Entities (if necessary)						

### Payments by Payee (USD) <sup>(1) (2)</sup>

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada	Government of Canada	Canada Revenue Agency	\$690,000							\$690,000	Income tax paid
New Zealand	Government of New Zealand	Inland Revenue			\$90,000					\$90,000	Approved issuer levy
New Zealand	Government of 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	Government of New Zealand	Waitaki District Council			\$280,000					\$280,000	Local government rates
New Zealand	Government of New Zealand	Hauraki District Council			\$1,220,000					\$1,220,000	Local government rates and mining costs
New Zealand	Government of New Zealand	Land Transport Safety Authority			\$170,000					\$170,000	Road user charges and licenses for light vehicles
New Zealand	Government of New Zealand	Fire and Emergency New Zealand Board			\$150,000					\$150,000	Fire services levy
New Zealand	Government of New Zealand	New Zealand's Customs Service			\$100,000					\$100,000	Customs duties
New Zealand	Government of New Zealand	Energy Efficiency and Conservation Authority			\$190,000					\$190,000	Electricity authority levy
New Zealand	Government of New Zealand	Ministry of Justice			\$260,000					\$260,000	Court fine
Philippines	Government of the Philippines	Bureau of Internal Revenue	\$200,000							\$200,000	Income tax paid on items excluded from the Income Tax Holiday.
Philippines	Government of the Philippines	Bureau of Customs			\$740,000					\$740,000	Customs duties and tariff fees
Philippines	Government of the Philippines	Mines and Geosciences Bureau			\$80,000					\$80,000	Processing fees (permits)
Philippines	Makati City Local Government Unit		\$480,000							\$480,000	Local business tax
Philippines	Municipality of Kasibu		\$2,090,000							\$2,090,000	Local business tax
Philippines	Local Government Unit Nagtipunan, Quirino		\$1,610,000							\$1,610,000	Local business tax
Philippines	Local Government Unit Cabarroguis, Quirino		\$600,000							\$600,000	Local business tax
Philippines	Provincial Local Government Unit of Nueva Vizcaya		\$1,020,000							\$1,020,000	Real property tax
Philippines	Barangay Didipio and neighbouring communities							\$2,080,000		\$2,080,000	Social Development Management Program <sup>(3)</sup>
Philippines	Barangay Didipio and neighbouring communities							\$680,000		\$680,000	Information, Education and Communications; Development of Mining, Technology and Geo-sciences <sup>(3)</sup>
USA	Lancaster County, South Carolina		\$520,000							\$520,000	Property taxes
USA	State of South Carolina	SC Dept of Natural Resources			\$510,000					\$510,000	Annual endowment payment to the South Carolina Department of Natural Resources Heritage Trust program. <sup>(4)</sup>
<b>TOTALS</b>			<b>\$7,210,000</b>	<b>\$5,450,000</b>	<b>\$4,140,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,760,000</b>	<b>\$19,560,000</b>	

**Additional Notes:**

(1) All payments are reported in United States dollars (the reporting currency of the reporting entity) and have been rounded to the nearest \$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: <https://oceanaqgold.com/investor-centre/filings/#1496035532267-c11f2fea-88dd>

## Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	1/01/2018	To:	31/12/2018	
Reporting Entity Name	OceanaGold Corporation			Currency of the Report	USD
Reporting Entity ESTMA Identification Number	E840887				
Subsidiary Reporting Entities (if necessary)					

### Payments by Project (USD) <sup>(1) (2)</sup>

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	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
<b>TOTALS</b>		<b>\$7,210,000</b>	<b>\$5,450,000</b>	<b>\$4,140,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,760,000</b>	<b>\$19,560,000</b>	

**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.