

Responsible Gold Mining Principles (RGMP) Independent Assurance Report



To: The Directors of OceanaGold Corporation

Introduction and objectives of work

Bureau Veritas Australia Pty Ltd (“Bureau Veritas”) was engaged by OceanaGold Corporation (“OceanaGold”) to provide independent limited assurance on the conformance with the Responsible Gold Mining Principles (“the Principles”) for the year ended 2020 (“Year 1”). This Assurance Report applies to the related information included within the scope of assurance described below.

This information and its presentation in the OceanaGold Annual Sustainability Report on the Implementation of the RGMPs (“the Report”) are the sole responsibility of the management of OceanaGold. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to carry out a limited assurance engagement and to express a conclusion based on the progress made towards conformance with the Principles in Year 1 of implementation.

Scope of Assurance

The assurance scope for Year 1 consists of a review of the process of self-assessment that has been undertaken by OceanaGold to determine conformance with the Principles for all operations within the reporting boundary. The criteria for conformance with the Principles during Year 1 and Year 2 are set out in the *Assurance Framework for the Responsible Gold Mining Principles* and, for Year 3 onwards, in the *Guidance on Implementing and assuring the RGMPs: Supplement to the Assurance Framework*.

Methodology

Our work was planned and executed to obtain all the evidence, information and explanations considered necessary to produce a limited level of assurance and to provide a sound basis for our conclusions.

Our assurance process was aligned with and informed by the International Standard for Assurance Engagements (ISAE) 3000, Bureau Veritas’ standard procedures and guidelines for external verification and assurance of non-financial data and the guidance set out in the *Assurance Framework for the Responsible Gold Mining Principles* and the *Guidance on Implementing and assuring the RGMPs: Supplement to the Assurance Framework*

As part of this limited assurance engagement, Bureau Veritas undertook the following activities:

- Interviews and follow-up communication with relevant personnel;
- Review of documentary evidence produced by OceanaGold representatives; and
- Preliminary review of OceanaGold’s processes for identification, aggregation and analysis of relevant information, report content and performance data.

Our findings

On the basis of our methodology and the activities described above, we provide limited assurance that nothing has come to our attention to indicate that OceanaGold’s conformance with the Principles as described in the RGMP Report as at 1st of September 2020 is not fairly stated in all material respects.

This conclusion is to be read in the context of the remainder of our report.



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Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined reporting period;
- Intention to undertake future actions by OceanaGold;
- Statements of position, opinion, belief and/or aspiration by OceanaGold;
- Financial data audited by an external third party; and
- Other sites and activities not included in the scope.

This independent assurance report should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with almost 200 years history in providing independent assurance services.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with OceanaGold, its Directors or Managers beyond that required of this assignment. We have conducted this assurance independently, and there has been no conflict of interest.

The independent assurance team has extensive experience in conducting assurance over environmental, social, security, safety, health and ethical information, systems and processes, and through its combined experience in this field, an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas Australia Pty Ltd
01st September 2020

Jeremy Leu
General Manager Bureau Veritas Australia



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