

PUBLIC DISCLOSURE COPY

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization OCEANA, INC.		D Employer identification number 51-0401308
	Doing business as		E Telephone number (202) 833-3900
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 47,513,849.
	1025 CONNECTICUT AVENUE, NW		200
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: CHRISTOPHER M. SHARKEY SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions	
J Website: WWW.OCEANA.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2001 M State of legal domicile: DC	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ADVOCATE FOR POLICY CHANGES BY GOVERNMENTS AND CORPORATIONS IN ORDER TO PRESERVE OCEAN LIFE AND		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	26
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	25
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	150
	6 Total number of volunteers (estimate if necessary)	6	18092
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	50,000.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	39,480.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	44,130,233.	46,283,312.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,208.	504,729.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-170,654.	-290,045.
		43,967,787.	46,497,996.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,936,194.	1,344,393.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	25,245,531.	29,094,835.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	207,501.	172,256.
	b Total fundraising expenses (Part IX, column (D), line 25)	4,584,369.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	14,110,884.	14,888,931.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	41,500,110.	45,500,415.	
19 Revenue less expenses. Subtract line 18 from line 12	2,467,677.	997,581.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	74,617,155.	74,734,235.
	22 Net assets or fund balances. Subtract line 21 from line 20	14,329,504.	13,446,874.
		60,287,651.	61,287,361.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	CHRISTOPHER M. SHARKEY, CHIEF FINANCIAL OFFICER	18 OCT 2024			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	AARON M. FOX	AARON M. FOX	10/18/24		P01365820
	Firm's name	Firm's EIN	Phone no. (202) 227-4000		
	MARCUM, LLP	11-1986323			
	Firm's address	1899 L STREET, NW, SUITE 850 WASHINGTON, DC 20036			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: SEE SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 16,596,797. including grants of \$ 700,485.) (Revenue \$) INTERNATIONAL

BELIZE

PROTECT THE MESOAMERICAN REEF

OCEANA'S CAMPAIGN TO PROTECT BELIZE'S MARINE RESOURCES FROM THE THREAT OF OFFSHORE OIL DRILLING SECURED AN IMPORTANT VICTORY: BELIZE HAS PASSED A LAW REQUIRING THE GOVERNMENT TO "ASK BELIZE FIRST" BEFORE IT CONDUCTS ANY OIL AND GAS ACTIVITY, INCLUDING EXPLORATION, AND PRIOR TO ANY ATTEMPT TO CHANGE THE MORATORIUM ACT WHICH BELIZE PASSED IN 2017 AFTER CAMPAIGNING BY OCEANA AND ITS ALLIES. ANY SUCH ACTION NOW REQUIRES A NATIONAL REFERENDUM PRIOR TO MOVING IN ANY WAY TOWARDS

4b (Code:) (Expenses \$ 10,347,631. including grants of \$ 588,215.) (Revenue \$) UNITED STATES

IN THE UNITED STATES, OCEANA IS WORKING ON SCIENCE-BASED POLICY CAMPAIGNS THAT SEEK TO ADVANCE RESPONSIBLE FISHING, STOP NEW OFFSHORE OIL AND GAS DEVELOPMENT, REDUCE ILLEGAL FISHING, PROTECT HABITAT, PROTECT THE NORTH ATLANTIC RIGHT WHALE, REDUCE SINGLE-USE PLASTICS, AND DEFEND THE NATION'S BEDROCK CONSERVATION LAWS.

STOP THE EXPANSION OF OFFSHORE DRILLING

THE BIDEN ADMINISTRATION FINALIZED ITS FIVE-YEAR PLAN FOR OFFSHORE OIL AND GAS LEASING WITH THE FEWEST NUMBER OF PROPOSED LEASE SALES TO DATE. THE PLAN OFFERS THREE LEASE SALES IN THE WESTERN AND CENTRAL GULF OF

4c (Code:) (Expenses \$ 3,164,073. including grants of \$) (Revenue \$) MARKETING AND COMMUNICATIONS

KEY ACHIEVEMENTS OF OCEANA'S MARKETING AND COMMUNICATION DEPARTMENT IN 2023 ARE HIGHLIGHTED BELOW:

- OCEANA GREW OUR GRASSROOTS BASE TO 6.3 MILLION ORGANIZATIONAL SUPPORTERS.
- OCEANA HAS 9 MILLION SUPPORTERS WORLDWIDE.

4d Other program services (Describe on Schedule O.) (Expenses \$ 3,101,860. including grants of \$ 55,693.) (Revenue \$)

4e Total program service expenses 33,210,361.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules A through H.

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (26); 1b Enter the number of voting members included on line 1a, above, who are independent (25); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, IA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [X] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
DEDRIA TAYLOR - (202) 467-1959
1025 CONNECTICUT AVENUE, NW, 200, WASHINGTON, DC 20036

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANDREW F. SHARPLESS CHIEF EXECUTIVE OFFICER	40.00 1.00			X				548,376.	0.	62,873.
(2) JAMES F. SIMON PRESIDENT & GENERAL COUNSEL	40.00 1.00			X				432,751.	0.	68,384.
(3) JACQUELINE SAVITZ CHIEF POLICY OFFICER, NORTH AMERICA	40.00				X			320,917.	0.	62,998.
(4) CHRISTOPHER M. SHARKEY CHIEF FINANCIAL OFFICER	40.00 1.00			X				304,534.	0.	57,904.
(5) KATHY WHELPLEY CHIEF OF STAFF	40.00					X		278,425.	0.	63,140.
(6) NANCY GOLDEN VP, GLOBAL DEVELOPMENT	40.00				X			284,759.	0.	48,094.
(7) MATTHEW LITTLEJOHN SR. VP, STRATEGIC INITIATIVES	40.00					X		259,625.	0.	61,340.
(8) SONYA BETHEA SR. DIR., GLOBAL HUMAN RESOURCES	40.00					X		231,552.	0.	41,879.
(9) BETH LOWELL-NIEMEC VICE PRESIDENT, UNITED STATES	40.00					X		207,026.	0.	55,553.
(10) ERIC BILSKY, SR. ATTORNEY & ASSISTANT GENERAL COUNSEL	40.00					X		216,778.	0.	29,402.
(11) PASCALE MOEHRLE EXECUTIVE DIRECTOR, EUROPE	40.00					X		235,481.	0.	0.
(12) SAM WATERSTON CHAIR	7.00 1.00	X						0.	0.	0.
(13) MARA EUGENIA GIRON VICE-CHAIR	3.00 1.00	X						0.	0.	0.
(14) KEITH ADDIS PRESIDENT	6.00 1.00	X						0.	0.	0.
(15) JAMES SANDLER SECRETARY	3.00 1.00	X						0.	0.	0.
(16) DIANA THOMSON TREASURER	3.00 1.00	X						0.	0.	0.
(17) GARY ALAZRAKI DIRECTOR	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) HERBERT M. BEDOLFE, III DIRECTOR	3.00	X						0.	0.	0.
(19) TED DANSON DIRECTOR	5.00	X						0.	0.	0.
(20) NICHOLAS DAVIS DIRECTOR	2.00	X						0.	0.	0.
(21) MAYA GABEIRA DIRECTOR	3.00	X						0.	0.	0.
(22) CESAR GAVIRIA DIRECTOR	2.00	X						0.	0.	0.
(23) LOIC GOUZER DIRECTOR	3.00	X						0.	0.	0.
(24) JENA KING DIRECTOR	2.00	X						0.	0.	0.
(25) BEN KOERNER DIRECTOR	2.00	X						0.	0.	0.
(26) SARA LOWELL DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								3,320,224.	0.	551,567.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								3,320,224.	0.	551,567.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 59

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
HYATT REGENCY CHESAPEAKE BAY GOLF RESORT SP 100 HERON BLVD., CAMBRIDGE, MD 21613	INTERNATIONAL ALL-STAFF MEETING VE	315,876.
DANA POINT BEACH RESORT LLC, ONE MONARCH BEACH RESORT, DANA POINT, CA 92629	SEACHANGE FUNDRAISING EVENT VE	315,226.
O'CONNOR CONSULTING SERVICES LLC, 4770 HOWARD PLACE, CHESAPEAKE BEACH, MD 20732	FINANCE CONSULTANT	268,518.
GREENHOUSE PR LTD, 3RD FLOOR, ST. THOMAS COURT, THOMAS LANE, BRISTOL, UNITED KI	STRATEGIC COMMUNICATIONS SUPPO	227,409.
OMBRELLO AGENCY LLC 2737 RINCONIA DRIVE, LOS ANGELES, CA 90068	EVENT PLANNER FOR ROCK UNDER THE STARS	203,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 19

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows list individuals like DR. KRISTIAN PARKER, DR. DANIEL PAULY, etc.

Total to Part VII, Section A, line 1c

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a 208,689.				
	b	Membership dues	1b				
	c	Fundraising events	1c 4,202,540.				
	d	Related organizations	1d 1,044,252.				
	e	Government grants (contributions)	1e 109,511.				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f 40718320.				
	g	Noncash contributions included in lines 1a-1f	1g \$ 454,713.				
	h	Total. Add lines 1a-1f		46283312.			
Program Service Revenue	2 a	_____	Business Code				
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		489,381.		489,381.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7a		258,534.				
	b	Less: cost or other basis and sales expenses	7b	243,186.			
	c	Gain or (loss)	7c	15,348.			
d	Net gain or (loss)		15,348.		15,348.		
8 a	Gross income from fundraising events (not including \$ 4,202,540. of contributions reported on line 1c). See Part IV, line 18	8a	534,151.				
		8b	772,667.				
c	Net income or (loss) from fundraising events		-238,516.		-238,516.		
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
		10b					
		10c					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	PROMOTIONAL ACTIVITIES	516210	50,000.	50,000.		
	b	MISCELLANEOUS	900099	28,804.		28,804.	
	c	FOREIGN CURRENCY LOSS	900099	-130,333.		-130,333.	
	d	All other revenue					
	e	Total. Add lines 11a-11d		-51,529.			
12	Total revenue. See instructions		46497996.	0.	50,000.	164,684.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	351,452.	351,452.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	992,941.	992,941.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,454,169.	1,544,507.	459,989.	449,673.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	20,812,475.	16,229,665.	3,184,993.	1,397,817.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,463,438.	1,043,517.	292,593.	127,328.
9 Other employee benefits	2,287,528.	1,602,932.	461,296.	223,300.
10 Payroll taxes	2,077,225.	1,704,085.	249,724.	123,416.
11 Fees for services (nonemployees):				
a Management				
b Legal	363,784.	311,509.	33,881.	18,394.
c Accounting	771,779.	225,537.	546,242.	
d Lobbying	218,212.	218,212.		
e Professional fundraising services. See Part IV, line 17	172,256.			172,256.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,589,157.	2,123,375.	706,226.	759,556.
12 Advertising and promotion	1,060,985.	803,972.	13,008.	244,005.
13 Office expenses	1,307,002.	851,498.	130,854.	324,650.
14 Information technology	541,797.	275,081.	218,331.	48,385.
15 Royalties				
16 Occupancy	2,076,199.	1,505,504.	418,437.	152,258.
17 Travel	2,042,580.	1,780,739.	101,198.	160,643.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,045,538.	591,085.	356,137.	98,316.
20 Interest	5,074.	5,074.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	608,358.	237,148.	371,210.	
23 Insurance	472,346.	360,905.	69,383.	42,058.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>EQUIPMENT RENTAL/MAINT.</u>	473,347.	226,939.	18,255.	228,153.
b <u>DUES AND SUBSCRIPTIONS</u>	239,041.	221,853.	6,506.	10,682.
c <u>MISCELLANEOUS</u>	73,732.	2,831.	67,422.	3,479.
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	45,500,415.	33,210,361.	7,705,685.	4,584,369.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	36,209,754.	1	20,683,277.	
	2 Savings and temporary cash investments	5,523,867.	2	18,635,757.	
	3 Pledges and grants receivable, net	17,697,962.	3	23,430,484.	
	4 Accounts receivable, net	2,760,573.	4	393,105.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	688,355.	9	655,981.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,564,036.			
	b Less: accumulated depreciation	10b 5,917,571.	2,028,589.	10c	1,646,465.
	11 Investments - publicly traded securities	96,204.	11	458,358.	
	12 Investments - other securities. See Part IV, line 11	1,582,548.	12	1,930,163.	
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	8,029,303.	15	6,900,645.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	74,617,155.	16	74,734,235.		
Liabilities	17 Accounts payable and accrued expenses	3,116,793.	17	3,734,315.	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	11,212,711.	25	9,712,559.	
	26 Total liabilities. Add lines 17 through 25	14,329,504.	26	13,446,874.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	31,759,759.	27	32,080,660.	
	28 Net assets with donor restrictions	28,527,892.	28	29,206,701.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	60,287,651.	32	61,287,361.	
	33 Total liabilities and net assets/fund balances	74,617,155.	33	74,734,235.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	46,497,996.
2	Total expenses (must equal Part IX, column (A), line 25)	2	45,500,415.
3	Revenue less expenses. Subtract line 2 from line 1	3	997,581.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	60,287,651.
5	Net unrealized gains (losses) on investments	5	2,129.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	61,287,361.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization <p style="text-align: center;">OCEANA, INC.</p>	Employer identification number <p style="text-align: center;">51-0401308</p>
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	38559747.	36535664.	35658526.	44130233.	46283312.	201167482
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	38559747.	36535664.	35658526.	44130233.	46283312.	201167482
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						56077194.
6 Public support. Subtract line 5 from line 4.						145090288

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	38559747.	36535664.	35658526.	44130233.	46283312.	201167482
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	60,659.	65,170.	14,709.	11,963.	489,381.	641,882.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	2,365.				39,480.	41,845.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		13,334.	180,737.	3,799.	28,804.	226,674.
11 Total support. Add lines 7 through 10						202077883
12 Gross receipts from related activities, etc. (see instructions)					12	450,274.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	71.80 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	66.65 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS

2020 AMOUNT: \$ 13,334.

2021 AMOUNT: \$ 180,737.

2022 AMOUNT: \$ 3,799.

2023 AMOUNT: \$ 28,804.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization OCEANA, INC.	Employer identification number 51-0401308
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	 <hr/> <hr/> <hr/>	\$ <u>13,050,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	 <hr/> <hr/> <hr/>	\$ <u>4,300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	 <hr/> <hr/> <hr/>	\$ <u>2,450,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	 <hr/> <hr/> <hr/>	\$ <u>2,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	 <hr/> <hr/> <hr/>	\$ <u>1,851,737.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	 <hr/> <hr/> <hr/>	\$ <u>1,250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization OCEANA, INC.	Employer identification number 51-0401308
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>1,112,613.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ <u>1,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization OCEANA, INC.	Employer identification number 51-0401308
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization OCEANA, INC.	Employer identification number 51-0401308
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization OCEANA, INC.	Employer identification number 51-0401308
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36,046.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	940,422.													
c	Total lobbying expenditures (add lines 1a and 1b)	976,468.													
d	Other exempt purpose expenditures	44,208,041.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	45,184,509.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	433,684.	487,610.	309,406.	976,468.	2,207,168.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	131,276.	192,464.	41,695.	36,046.	401,481.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4
5 Taxable amount of lobbying and political expenditures. See instructions	5

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		2,860,120.	1,595,670.	1,264,450.
d Equipment		1,369,787.	1,226,394.	143,393.
e Other		3,334,129.	3,095,507.	238,622.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,646,465.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET - OPERATING	6,638,308.
(2) DEPOSITS	248,859.
(3) DUE FROM AFFILIATE	13,478.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	6,900,645.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY - OPERATING	9,712,559.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	9,712,559.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	48,050,873.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,129.
b	Donated services and use of facilities	2b	837,468.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	772,667.
e	Add lines 2a through 2d	2e	1,612,264.
3	Subtract line 2e from line 1	3	46,438,609.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	59,387.
c	Add lines 4a and 4b	4c	59,387.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	46,497,996.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	47,051,163.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	837,468.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	772,667.
e	Add lines 2a through 2d	2e	1,610,135.
3	Subtract line 2e from line 1	3	45,441,028.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	59,387.
c	Add lines 4a and 4b	4c	59,387.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	45,500,415.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAINTY IN INCOME TAXES FOR THE YEAR ENDED DECEMBER 31, 2023, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSE 772,667.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

STORE PURCHASING 59,387.

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSE 772,667.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

STORE PURCHASING 59,387.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
SOUTH AMERICA	3	55	PROGRAM SERVICES	MARINE SCIENCE, POLICY, AND COMMUNICATIONS	5,773,578.
EUROPE (INCLUDING ICELAND & GREENLAND)	5	54	PROGRAM SERVICES	MARINE SCIENCE, POLICY, AND COMMUNICATIONS	5,708,786.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	1	15	PROGRAM SERVICES	MARINE SCIENCE, POLICY, AND COMMUNICATIONS	1,825,604.
SOUTH ASIA	1	21	PROGRAM SERVICES	MARINE SCIENCE, POLICY, AND COMMUNICATIONS	1,881,456.
CENTRAL AMERICA AND THE CARIBBEAN	1	13	PROGRAM SERVICES	MARINE SCIENCE, POLICY, AND COMMUNICATIONS	739,967.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	GRANTMAKING		610,082.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTMAKING		57,323.
EAST ASIA AND THE PACIFIC	0	0	GRANTMAKING		320,000.
3 a Subtotal	11	158			16,916,796.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	11	158			16,916,796.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2023

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,			FUNDRAISING		0.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES			FUNDRAISING		0.
SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,			FUNDRAISING		0.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM			FUNDRAISING		0.
Totals					

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	SUPPORT OCEANA CANADA'S ACTIVITIES TO PRESERVE AND RESTORE THE BOUNTY OF	610,082.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	SUPPORT SFS JAPAN'S EFFORTS TO BUILD PUBLIC AWARENESS OF SUSTAINABLE SEAFOOD	320,000.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND AND GREENLAND)	COLLABORATE TO ENCOURAGE THE EUROPEAN COMMISSION TO PUBLISH A REGISTER	7,323.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	EDUCATE INDIVIDUALS AND MEMBERS OF THE SAILING AND BOATING COMMUNITY TOWARD	50,000.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 4

3 Enter total number of other organizations or entities

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Schedule F (Form 990) 2023

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

OCEANA MAKES GRANTS TO FOREIGN ORGANIZATIONS OR INDIVIDUALS. HOWEVER, ON OCCASION OCEANA WILL MAKE A GRANT IN FURTHERANCE OF ITS MISSION. IN DOING SO, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE PURPOSE OF THE GRANT.

PART I, LINE 3:

OCEANA REPORTED THE EXPENDITURES BASED ON THE ACCOUNTING METHOD USED IN ITS AUDITED FINANCIAL STATEMENTS WHICH IS ON AN ACCRUAL BASIS.

PART II, COLUMN (D):

REGION: NORTH AMERICA

(D) PURPOSE OF GRANT: SUPPORT OCEANA CANADA'S ACTIVITIES TO PRESERVE AND RESTORE THE BOUNTY OF THE OCEAN AND PROTECT OCEAN RESOURCES IMPORTANT FOR THE ECONOMY AND COMMUNITIES

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(D) PURPOSE OF GRANT: SUPPORT SFS JAPAN'S EFFORTS TO BUILD PUBLIC AWARENESS OF SUSTAINABLE SEAFOOD AND COMPEL LEADERS TO ACT ON FISHERIES SUSTAINABILITY

REGION: EUROPE (INCLUDING ICELAND AND GREENLAND)

(D) PURPOSE OF GRANT: COLLABORATE TO ENCOURAGE THE EUROPEAN COMMISSION TO PUBLISH A REGISTER OF EU-OWNED VESSELS REGISTERED UNDER NON-EU FLAGS.

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

(D) PURPOSE OF GRANT: EDUCATE INDIVIDUALS AND MEMBERS OF THE SAILING AND BOATING COMMUNITY TOWARD RESTORING OCEAN HEALTH

Multiple horizontal lines for supplemental information.

**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
M&R STRATEGIC SERVICES, INC. - 1101 CONNECTICUT AVENUE,	ASSISTS WITH ONLINE FUNDRAISING CAMPAIGNS		X	216,729.	152,616.	64,113.
CHARITY BUZZ - 437 FIFTH AVENUE, 11TH FLOOR, NEW YORK,	CONDUCTED LIVE AND SILENT AUCTIONS FOR THE NY GALA	X		68,830.	19,640.	49,190.
Total				285,559.	172,256.	113,303.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NH, NJ, NM, NY, NC, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		SEACHANGE (event type)	NEW YORK CITY BENEFIT (event type)	1 (total number)	
Revenue	1	1,435,069.	2,756,157.	545,465.	4,736,691.
	2	1,154,000.	2,633,363.	415,177.	4,202,540.
	3	281,069.	122,794.	130,288.	534,151.
Direct Expenses	4				
	5				
	6	70,000.			70,000.
	7	252,988.	103,401.	40,900.	397,289.
	8	177,900.	16,364.	88,100.	282,364.
	9	9,261.	5,753.	8,000.	23,014.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				-238,516.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1			
Direct Expenses	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: M&R STRATEGIC SERVICES, INC.

(I) ADDRESS OF FUNDRAISER:

1101 CONNECTICUT AVENUE, NW, 7TH FLOOR, WASHINGTON, DC 20036

(II) ACTIVITY: ASSISTS WITH ONLINE FUNDRAISING CAMPAIGNS THROUGH STRATEGY A

(I) NAME OF FUNDRAISER: CHARITY BUZZ

(I) ADDRESS OF FUNDRAISER:

Part IV Supplemental Information (continued)

437 FIFTH AVENUE, 11TH FLOOR, NEW YORK, NY 10016

(II) ACTIVITY: CONDUCTED LIVE AND SILENT AUCTIONS FOR THE NY GALA FUNDRAISI

PART I, LINE 2B, COLUMN III

CHARITY BUZZ COLLECTED AND PROCESSED THE WINNING AUCTION BID PAYMENTS FOR OCEANA'S FUNDRAISING EVENT, SEACHANGE.

PART I, LINE 2B, COLUMN (V)

DURING THE YEAR ENDED DECEMBER 31, 2023, M&R STRATEGIC SERVICES, INC. WAS COMPENSATED A TOTAL OF \$186,061. OF THIS AMOUNT, \$152,616 WAS RELATED TO PROFESSIONAL FUNDRAISING CONSULTING. M&R STRATEGIC SERVICES, INC. ALSO PROVIDED DIGITAL ADVERTISING AND AD BUYING.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CENTER FOR STRATEGIC AND INTERNATIONAL STUDIES, INC. - 1616 RHODE ISLAND AVENUE NW - WASHINGTON, DC 20036	52-1501082	501(C)(3)	90,625.	0.			SUPPORT THE "JOINT CAMPAIGN ON ILLEGAL, UNREPORTED AND UNREGULATED (IUU)
THE CAMPANILE FOUNDATION 5500 CAMPANILE DRIVE SAN DIEGO, CA 92182	33-0868418	501(C)(3)	80,000.	0.			PROVIDE SUPPORT FOR THE CENTER FOR BRAZILIAN STUDIES AT SAN DIEGO STATE UNIVERSITY
TIDES CENTER (ICAR) 1014 TORNEY AVENUE SAN FRANCISCO, CA 94129	94-3213100	501(C)(3)	56,250.	0.			SUPPORT THE INTERNATIONAL CORPORATE ACCOUNTABILITY ROUNDTABLE.
AMERICAN UNIVERSITY 4400 MASSACHUSETTS AVE NW WASHINGTON, DC 20016	53-0196549	501(C)(3)	52,543.	0.			THIS PROJECT USES THE AQUATIC RESOURCE TRADE IN SPECIES (ARTIS) DATABASE AND FOCUSES ON IMPROVING
SURF INDUSTRY MANUFACTURERS ASSOCIATION ENVIRONMENTAL FUND - 7171 WARNER AVE, SUITE B13 - HUNTINGTON BEACH, CA 92647	31-1479679	501(C)(3)	40,000.	0.			2023 OCEANA ANNUAL DONATION TO ASSIST ORGANIZATION WHOSE EFFORTS ARE FOCUSED ON
NATIONAL MARINE SANCTUARY FOUNDATION, INC - 8455 COLESVILLE RD., SUITE 1275 - SILVER SPRING, MD 20910	94-3370994	501(C)(3)	12,500.	0.			CO-SPONSORSHIP OF NEW MEMBER OF CONGRESS RECEPTION.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **8.**

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SHOREFAST US FUND PO BOX 802 CONWAY, WA 98238	84-1733717	501(C)(3)	7,540.	0.			GENERAL SUPPORT OF THE SHOREFAST US FUND FOR THE DEVELOPMENT OF PROJECTS THAT WILL HELP TO BUILD
GREEN CORPS 1543 WAZEE ST., SUITE 300 DENVER, CO 80202	23-2687791	501(C)(3)	6,000.	0.			PROVIDE SUPPORT FOR A NEW GENERATION OF ENVIRONMENTAL ORGANIZERS.

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

ON OCCASION OCEANA WILL MAKE A GRANT IN FURTHERANCE OF ITS MISSION. IN
DOING SO, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE
UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE
PURPOSE OF THE GRANT.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

CENTER FOR STRATEGIC AND INTERNATIONAL STUDIES, INC.

Part IV Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT THE "JOINT CAMPAIGN ON ILLEGAL, UNREPORTED AND UNREGULATED (IUU) FISHING, TRANSPARENCY AND HUMAN RIGHTS" PROJECT.

NAME OF ORGANIZATION OR GOVERNMENT: AMERICAN UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: THIS PROJECT USES THE AQUATIC RESOURCE TRADE IN SPECIES (ARTIS) DATABASE AND FOCUSES ON IMPROVING AND ANALYZING PATTERNS RELATED TO DISTANT WATER FISHING (DWF) AND FISHMEAL AND FISH OIL (FMFO).

NAME OF ORGANIZATION OR GOVERNMENT:

SURF INDUSTRY MANUFACTURERS ASSOCIATION ENVIRONMENTAL FUND

(H) PURPOSE OF GRANT OR ASSISTANCE: 2023 OCEANA ANNUAL DONATION TO ASSIST ORGANIZATION WHOSE EFFORTS ARE FOCUSED ON ENHANCING THE OCEANIC ENVIRONMENT.

NAME OF ORGANIZATION OR GOVERNMENT: SHOREFAST US FUND

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT OF THE SHOREFAST US FUND FOR THE DEVELOPMENT OF PROJECTS THAT WILL HELP TO BUILD ECONOMIC AND CULTURAL RESILIENCE ON FOGO ISLAND.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ANDREW F. SHARPLESS CHIEF EXECUTIVE OFFICER	(i)	548,376.	0.	0.	39,600.	23,273.	611,249.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JAMES F. SIMON PRESIDENT & GENERAL COUNSEL	(i)	432,751.	0.	0.	39,600.	28,784.	501,135.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JACQUELINE SAVITZ CHIEF POLICY OFFICER, NORTH AMERICA	(i)	312,917.	8,000.	0.	39,600.	23,398.	383,915.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CHRISTOPHER M. SHARKEY CHIEF FINANCIAL OFFICER	(i)	304,534.	0.	0.	37,514.	20,390.	362,438.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) KATHY WHELPLEY CHIEF OF STAFF	(i)	278,425.	0.	0.	34,231.	28,909.	341,565.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) NANCY GOLDEN VP, GLOBAL DEVELOPMENT	(i)	284,759.	0.	0.	34,258.	13,836.	332,853.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) MATTHEW LITTLEJOHN SR. VP, STRATEGIC INITIATIVES	(i)	259,625.	0.	0.	32,431.	28,909.	320,965.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) SONYA BETHEA SR. DIR., GLOBAL HUMAN RESOURCES	(i)	231,552.	0.	0.	28,043.	13,836.	273,431.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BETH LOWELL-NIEMEC VICE PRESIDENT, UNITED STATES	(i)	207,026.	0.	0.	26,644.	28,909.	262,579.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) ERIC BILSKY, SR. ATTORNEY & ASSISTANT GENERAL COUNSEL	(i)	216,778.	0.	0.	25,959.	3,443.	246,180.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) PASCALE MOEHRLE EXECUTIVE DIRECTOR, EUROPE	(i)	234,006.	1,475.	0.	0.	0.	235,481.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

JACQUELINE SAVITZ, CHIEF POLICY OFFICER IN NORTH AMERICA, AND PASCALE MOEHRLE, EXECUTIVE DIRECTOR IN EUROPE, RECEIVED BONUSES IN 2023. THESE BONUSES ARE DISCLOSED IN SCHEDULE J, PART II, COLUMN B(II).

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$						

Total

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SARAH BEDOLFE	SARAH IS THE DAUGHT	80,377.	SARAH L. BE		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: SARAH BEDOLFE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SARAH IS THE DAUGHTER OF BOARD DIRECTOR, HERBERT M. BEDOLFE, III

(D) DESCRIPTION OF TRANSACTION: SARAH L. BEDOLFE IS AN EMPLOYEE OF

OCEANA AND HER TOTAL COMPENSATION PAID FOR THE YEAR ENDED DECEMBER 31, 2023 WAS \$80,377.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		51,826.	
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	2,075	402,887.	FAIR MARKET VALUE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ()				
26	Other ()				
27	Other ()				
28	Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2023

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

CHARITY BUZZ SOLICITED, COLLECTED, AND PROCESSED NON-CASH DONATIONS
RELATED TO OCEANA'S FUNDRAISING EVENTS.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

RETURN THE OCEANS TO THEIR FORMER ABUNDANCE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION'S MISSION:

OCEANA'S MISSION IS TO PROTECT AND RESTORE THE WORLD'S OCEANS. AS THE
WORLD'S LARGEST INTERNATIONAL ORGANIZATION FOCUSED SOLELY ON OCEAN

CONSERVATION, OCEANA DEVELOPS TARGETED, SCIENCE-BASED,

THREE-TO-FIVE-YEAR CAMPAIGNS TO ACHIEVE PRACTICAL AND MEASURABLE

OUTCOMES FOR THE OCEANS. WITH OFFICES IN 9 COUNTRIES AND THE EUROPEAN

UNION, OCEANA BENEFITS FROM LOCAL KNOWLEDGE AND EXPERTISE THAT IS

GUIDED BY CENTRAL LEADERSHIP AND SUPPORT IN OUR HEADQUARTERS IN

WASHINGTON, DC. OCEANA EMPLOYS MORE THAN 285 INDIVIDUALS GLOBALLY.

TODAY, OCEANA HAS GROWN FROM AN AMBITIOUS START-UP TO AN INTERNATIONAL

ORGANIZATION WITH A RECORD OF RESULTS ON FOUR CONTINENTS. TOGETHER WITH

OUR ALLIES, WE HAVE WON MORE THAN 300 SIGNIFICANT POLICY VICTORIES AND

PROTECTED MORE THAN 4 MILLION SQUARE MILES OF OCEAN HABITAT. OCEANA

SUPPORTS SCIENCE-DRIVEN OCEAN MANAGEMENT IN THE MOST PRODUCTIVE PARTS

OF THE WORLD'S OCEANS, WITH TEAMS WORKING IN COUNTRIES WHICH CONTROL

MORE THAN A QUARTER OF THE WORLD'S WILD OCEAN FISHERIES (BY CATCH): THE

UNITED STATES, THE EUROPEAN UNION COUNTRIES, THE UNITED KINGDOM,

BELIZE, BRAZIL, CANADA, CHILE, MEXICO, PERU AND THE PHILIPPINES.

OCEANA'S CAMPAIGNS CARRY OUT SIX KEY STRATEGIES:

- STOP OVERFISHING THROUGH SCIENCE-BASED FISHERY MANAGEMENT AND BY

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization OCEANA, INC.	Employer identification number 51-0401308
--	--

DETECTING ILLEGAL FISHING;

- REDUCE BYCATCH BY IMPROVING MONITORING AND REPORTING, SETTING BYCATCH LIMITS FOR FISHERIES, AND ENCOURAGING FISHERS TO USE MORE SELECTIVE, SAFER GEAR;

- PROTECT HABITATS AND THE ECOSYSTEMS THAT DEPEND ON THEIR HEALTH;
- EXPAND TRANSPARENCY OF FISHING ACTIVITY AND GOVERNMENT

DECISION-MAKING PROCESSES;

- CURB POLLUTION BY STOPPING THE EXPANSION OF OFFSHORE OIL DRILLING AND REDUCING THE PRODUCTION OF SINGLE-USE PLASTICS; AND
- PROTECT SPECIES THREATENED BY EXTINCTION FROM DESTRUCTIVE COMMERCIAL ACTIVITIES.

OCEANA'S CAMPAIGNS HAVE DEMONSTRATED THE EFFECTIVENESS OF THESE STRATEGIES FOR RESTORING OCEANS. WITH SOUND POLICIES IN PLACE, OCEAN ECOSYSTEMS RECOVER, OFTEN RAPIDLY, AND ABUNDANT FISHERIES RETURN, EVEN EXCEEDING FORMER LEVELS. A FULLY PRODUCTIVE OCEAN CAN PROVIDE A MEAL A DAY FOR A BILLION PEOPLE, FOREVER. TOGETHER WITH OUR ALLIES, WE ARE SAVING THE OCEANS TO FEED THE WORLD.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
DRILLING IN BELIZEAN WATERS.

THIS IS A MAJOR VICTORY FOR DEMOCRACY BECAUSE THE LAW EMPOWERS CITIZENS THROUGH A DECISION-MAKING PROCESS ON AN ISSUE THAT IS VERY CLOSE TO THE HEARTS OF MOST BELIZEANS. THIS IS ALSO A PRECEDENT THAT WE BELIEVE WILL HELP US WIN REQUIREMENTS FOR NATIONAL REFERENDA ON OTHER THREATS TO BELIZE'S TREASURED BARRIER REEF, SUCH AS PROPOSED CRUISE SHIP

Name of the organization OCEANA, INC.	Employer identification number 51-0401308
--	--

TERMINALS, AGREEMENTS TO ALLOW DISTANT WATER FLEETS LIKE TAIWAN TO FISH IN NATIONAL WATERS, AND MORE. MORE BROADLY, IT PUTS US ON A PATH TO BRING DEMOCRACY TO OCEAN ISSUES THAT ARE TOO IMPORTANT TO LEAVE IN THE HANDS OF GOVERNMENT AND INDUSTRY ALONE.

BRAZIL

DEFENDING THE BOTTOM TRAWLING BAN IN RIO GRANDE DO SUL IN A 9-1 VOTE, BRAZIL'S SUPREME COURT UPHELD A LAW IN THE STATE OF RIO GRANDE DO SUL THAT BANS INDUSTRIAL BOTTOM TRAWLING, A HIGHLY DESTRUCTIVE FORM OF FISHING THAT CLEAR-CUTS THE SEAFLOOR. PRIOR TO THE 2018 BAN, BOTTOM TRAWLING WAS DEPLETING FISH STOCKS, THREATENING MARINE BIODIVERSITY, AND DESTROYING HABITAT, ALL OF WHICH THE LOCAL COMMUNITY RELIES ON TO SUPPORT THEIR LIVELIHOODS. OCEANA CAMPAIGNED ALONGSIDE ARTISANAL FISHERS TO PASS THIS LAW IN 2018, WHICH SAFEGUARDS THE ENTIRE STATE'S 630-KILOMETER LONG COAST AND THE FIRST 20 KILOMETERS OFFSHORE (MORE THAN 13,000 SQUARE KILOMETERS). SINCE THEN, LOCAL COMMUNITIES HAVE SEEN MANY FISH STOCKS RECOVER. THE SUPREME COURT DECISION REINFORCES THE IMPORTANCE OF THIS LAW TO ENSURING THE SUSTAINABLE LIVELIHOODS FOR MORE THAN 20,000 FAMILIES WHO RELY ON ARTISANAL FISHING IN RIO GRANDE DO SUL.

REDUCE SINGLE-USE PLASTICS

BRAZIL'S MUSEUM OF TOMORROW (MOT) ANNOUNCED ON MARCH 22, 2023, WORLD WATER DAY, THAT IT IS NOW THE FIRST PLASTIC-FREE ZONE (PFZ) IN THE COUNTRY. OCEANA COLLABORATED WITH THE FUTURISTIC SCIENCE MUSEUM TO FIRST ESTABLISH THE MUSEUM'S PILOT PROGRAM, WHICH WAS WIDELY SUPPORTED BY EMPLOYEES AND INCLUDED AUDITING THE DISPOSABLE PLASTICS USED IN THE

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MUSEUM'S OPERATIONS, CREATING A PLASTIC-FREE EVENT GUIDE, AND ENGAGING EXTERNAL SUPPLIERS. DURING THE PILOT PHASE, MOT AND OCEANA FOUND SOLUTIONS TO ELIMINATE MOST SINGLE-USE PLASTIC ITEMS, SUCH AS BOTTLES, CUPS, BAGS, AND PLASTIC FILM. AS A NEXT STEP, THE MUSEUM WILL EXTEND PLASTIC-FREE REQUIREMENTS TO VISITORS, MARKING AN END TO THE SALE, USE, AND DISTRIBUTION OF SINGLE-USE PLASTICS ON MUSEUM PREMISES.

MODERNIZE BRAZIL'S FISHERIES LAW (11,959/2009)

WE SECURED SUPPORT FROM THE FISHING INDUSTRY FOR ALMOST ALL THE RECOMMENDATIONS TO REFORM BRAZIL'S FISHERIES LAW THAT WE DEVELOPED WITH ARTISANAL FISHERS AND THEY ARE PART OF A BILL TO AMEND THE LAW. OUR CAMPAIGN THIS PERIOD HAS FOCUSED ON FACILITATING NEGOTIATIONS BETWEEN THE INDUSTRIAL AND ARTISANAL FISHING SECTORS AND ENGAGING OTHER NGOS AND ALLIES IN THE MINISTRY OF THE ENVIRONMENT, WHICH SHARES RESPONSIBILITIES WITH THE FISHERIES MINISTRIES FOR FISHING POLICY. WE LAUNCHED OUR THIRD ANNUAL FISHERIES AUDIT, RECOGNIZED IN BRAZIL AS A BENCHMARK REPORT, UPDATING THE STATUS OF BRAZIL'S FISHERIES MANAGEMENT SYSTEM. POLICYMAKERS AND OTHER STAKEHOLDERS USE THE REPORT TO UNDERSTAND THE STATE OF BRAZIL'S FISHERIES AND THEIR MANAGEMENT.

IMPLEMENT CATCH LIMITS FOR COMMERCIAL FISHERIES

OCEANA'S RECOMMENDATION FOR A SCIENCE-BASED LOBSTER CATCH LIMIT WAS UNANIMOUSLY APPROVED BY THE COUNCIL MEMBERS FROM THE ARTISANAL AND COMMERCIAL SECTORS AND THE MINISTRY OF ENVIRONMENT. LIMIT CONTROLS WILL BE IMPLEMENTED BY THE LOBSTER PROCESSING AND EXPORT COMPANIES, AND WE EXPECT A NEW RULE DETAILING THE REQUIREMENTS FOR COMPLYING WITH CATCH LIMITS TO BE PUBLISHED IN 2024, FOR A CAMPAIGN VICTORY.

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OCEANA WAS AWARDED THE SALVA DE PRATA, A PRESTIGIOUS AWARD OF THE CITY COUNCIL OF SAO PAULO TO ACKNOWLEDGE INSTITUTIONS, SOCIAL ORGANIZATIONS, FOUNDATIONS, AND OTHER ENTITIES THAT HAVE MADE A SIGNIFICANT CONTRIBUTION TO SAO PAULO. THE AWARD EMPHASIZED HOW OCEANA HAS PLAYED AN IMPORTANT ROLE IN THE CITY'S EFFORT TO CURB PLASTIC POLLUTION, THROUGH OUR TECHNICAL EXPERTISE AND SUCCESS CREATING OPEN DIALOGUE. AS LATIN AMERICA'S MOST POPULOUS CITY, SAO PAULO HOLDS THE POTENTIAL TO INSPIRE CHANGE FAR BEYOND ITS BORDERS.

OCEANA CANADA

IN 2023, OCEANA INC. PROVIDED CHARITABLE CONTRIBUTIONS AND IN-KIND SUPPORT TO OCEANA CANADA, AN INDEPENDENT NONPROFIT ORGANIZATION INCORPORATED UNDER CANADIAN LAW. WITH OUR SUPPORT, OCEANA CANADA ACHIEVED THE FOLLOWING VICTORIES:

REBUILD CANADA'S FISHERIES

OUR SEVENTH ANNUAL FISHERY AUDIT IDENTIFIED THAT THERE HAS BEEN NO SUBSTANTIAL CHANGE IN THE STATUS OF CANADA'S FISH STOCKS. LESS THAN 1/3 OF CANADA FISH STOCKS ARE KNOWN TO BE HEALTHY 55 STOCKS IN ARE IN THE HEALTHY ZONE, 35 STOCKS ARE CAUTIOUS, 28 ARE CRITICAL AND 76 ARE OF AN UNCERTAIN STATUS. OCEANA HAS MET EXTENSIVELY WITH FISHERIES AND OCEANS CANADA (DFO) MANAGERS ACROSS CANADA TO BRIEF THEM ON THE FINDINGS OF THE AUDIT AND VALIDATE THE RESULTS.

PROTECT OCEAN HABITAT IN CANADA

OCEANA RECOMMENDATIONS ON PROHIBITED INDUSTRIAL ACTIVITIES HAVE BEEN INCORPORATED INTO THE DRAFT REGULATIONS FOR THE OFFSHORE PACIFIC MPA. ON FEBRUARY 18, 2023, THE GOVERNMENT RELEASED DRAFT REGULATIONS FOR THE

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CREATION OF A NEW MARINE PROTECTED AREA NAMED TANG.GWAN - HACXIQAQ -
 TSIGIS (THE NAME IS A COMBINATION OF HAIDA, PACHEEDAHT AND QUATSINO
 LANGUAGES ROUGHLY TRANSLATING TO "CREATURE IN THE DEEP OCEAN"). THE
 REGULATIONS REFLECT ALL OF OCEANA'S RECOMMENDATIONS AND ENJOY FULL
 SUPPORT FROM PARTNER FIRST NATIONS. THE NEW MPA WILL COVER 133,019 SQ
 KM AND ENCOMPASS 93 PERCENT OF KNOWN SEAMOUNTS IN CANADIAN WATERS. THIS
 MPA CONTRIBUTES 2.31 PERCENT TOWARD CANADA'S COMMITMENT TO PROTECT 30
 PERCENT BY 2030. ALL BOTTOM TRAWLING WILL BE PROHIBITED IN THE NEW MPA.
 FISHING THAT DOES NOT USE BOTTOM-TRAWLS WILL BE MANAGED VERTICALLY
 THROUGH THE WATER COLUMN, WITH DEEPWATER AND MIDWATER FISHERIES
 PROHIBITED BELOW 500 M DEPTH ACROSS THE WHOLE MPA AND RESTRICTED TO A
 DEPTH OF 100 M IN SHALLOWER ZONES AROUND SPECIFIC SEAMOUNTS. ALL OIL
 AND GAS ACTIVITIES, DEEP-SEA MINING, AND DUMPING OF WASTE ARE ALSO
 PROHIBITED.

REDUCE NON-ESSENTIAL SINGLE-USE PLASTIC PACKAGING IN CANADA
 WE LAUNCHED A NEW REPORT, BREAKING THE PLASTIC CYCLE, WHICH OUTLINES A
 NATIONAL POLICY ROADMAP TOWARD ELIMINATING SINGLE-USE PLASTIC. THE
 REPORT IDENTIFIES THE SEVEN SECTORS THAT ARE THE GREATEST SOURCES OF
 SINGLE-USE PLASTIC, COLLECTIVELY GENERATING 41 PERCENT OF PLASTIC
 PACKAGING WASTE IN CANADA. IN A MEETING WITH THE MINISTER OF THE
 ENVIRONMENT AND CLIMATE CHANGE CANADA AND SENIOR OFFICIALS WORKING ON
 FEDERAL PLASTIC REGULATIONS PRIOR TO THE PUBLICATION OF OUR REPORT, THE
 MINISTER DIRECTED HIS STAFF TO MOVE ON OCEANA'S KEY RECOMMENDATIONS FOR
 2024.

PROTECT CAPELIN ABUNDANCE

WE ARE ON TRACK FOR THE ESTABLISHMENT OF A FORMAL CAPELIN REBUILDING

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PLAN WORKING GROUP, AND WE ARE PUSHING FOR MORE TRANSPARENCY IN
 DECISION-MAKING TO ENSURE THAT THAT THE CAPELIN LIMIT REFERENCE POINT
 HAS A GOAL OF REBUILDING. WE ARE DOING THIS THROUGH STRONG WORKING
 RELATIONSHIPS WITH KEY STAKEHOLDERS IN NEWFOUNDLAND AND LABRADOR, SUCH
 AS THE PROVINCIAL GOVERNMENT, FIRST NATIONS, MEMORIAL UNIVERSITY, AND
 KEY ADVISORS TO POLICYMAKERS, TO FIRMLY ESTABLISH OCEANA AS A VOICE FOR
 SCIENCE-BASED FISHERIES MANAGEMENT IN A COMPLICATED POLITICAL
 ENVIRONMENT.

CHILE

HABITAT PROTECTION

THE COUNCIL OF MINISTERS FOR SUSTAINABILITY IN CHILE APPROVED THE
 CREATION OF THE HUMBOLDT ARCHIPELAGO MULTI-USE MARINE COASTAL PROTECTED
 AREA (AMCP-MU IN SPANISH), MARKING ONE OF THE COUNTRY'S MOST IMPORTANT
 ENVIRONMENTAL ACHIEVEMENTS. THE NEW PROTECTED AREA, WHICH MEASURES MORE
 THAN 5,700 SQUARE KILOMETERS (2,200 SQUARE MILES), WILL SAFEGUARD ONE
 OF THE MOST BIODIVERSE ECOSYSTEMS IN CHILE, WHILE ALSO PROMOTING
 SUSTAINABLE DEVELOPMENT FOR LOCAL COMMUNITIES. THIS NATIONAL
 DESIGNATION WILL RAISE THE ENVIRONMENTAL ASSESSMENT STANDARDS FOR
 POTENTIAL INDUSTRIAL DEVELOPMENT PROJECTS IN THE HUMBOLDT ARCHIPELAGO
 AREA, INCLUDING FOR THE DOMINGA PORT MINING PROJECT, WHICH OCEANA AND
 OUR ALLIES CAMPAIGNED AGAINST AND FOUGHT IN COURT FOR YEARS. DOMINGA
 AND OTHER SIMILAR PROJECTS WOULD ENCROACH ON THIS IMPORTANT FEEDING
 AREA FOR MANY MARINE SPECIES INCLUDING BLUE WHALES AND THE VULNERABLE
 HUMBOLDT PENGUIN POPULATION. INDUSTRIAL PROJECTS ALSO THREATEN THE
 'UPWELLING' PHENOMENON THAT OCCURS IN THE HUMBOLDT ARCHIPELAGO, WHICH
 FERTILIZES THE WATER AND ALLOWS PHYTOPLANKTON, THE BASE OF THE FOOD

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WEB, TO FLOURISH. THE NEW PROTECTED AREA ALSO PRESERVES ARTISANAL FISHING AND ECO-TOURISM, BOTH OF WHICH ARE SUSTAINABLE AND CRITICAL TO SUPPORTING THE LOCAL ECONOMY.

IN JANUARY 2023, CHILE'S GOVERNMENT DESIGNATED PROTECTIONS FOR AN ANCHOVETA REPRODUCTIVE AREA OF 800 SQ KM IN PISAGUA TO PROTECT CRITICAL ANCHOVETA SPAWNING HABITAT. SEVERAL SCIENTIFIC EXPEDITIONS CARRIED OUT BY OCEANA AND ARTURO PRAT UNIVERSITY CONFIRMED THAT PISAGUA SEA IS AN AREA OF HIGH ECOSYSTEM VALUE WITH 15 SPECIES OF MARINE MAMMALS AND 49 SPECIES OF SEABIRDS. IN TOTAL 143 SPECIES WERE FOUND. WITH THESE PROTECTIONS, THE AREA'S ECOLOGICAL, ECONOMIC, AND CULTURAL SIGNIFICANCE WILL BE PRESERVED. THIS IS THE FIRST PROTECTED AREA IN CHILE WHERE PROTECTIONS FOR ARTISANAL FISHERIES ARE EXPLICITLY INCLUDED IN THE STATED CONSERVATION OBJECTIVES.

IN COLLABORATION WITH THE JUAN FERNNDEZ COMMUNITY AND THE CHILEAN GOVERNMENT, OCEANA HELPED TO ESTABLISH THE JUAN FERNNDEZ MPAS SEA COUNCIL FOR COMMUNITY/GOVERNMENT JOINT MANAGEMENT OF THE MPA. THE COMMUNITY VOTED IN A DEMOCRATIC PROCESS TO ELECT SEVEN REPRESENTATIVE MEMBERS (FISHERS, WOMEN, THE ELDERLY, TOURISM, AND ONE OPEN SEAT) TO THE COUNCIL. OCEANA SUPPORTED A LOCAL TEAM IN AN ISLAND-WIDE PROCESS TO ENGAGE AND SUPPORT THE COMMUNITY IN ASSUMING RESPONSIBILITY FOR THE MANAGEMENT OF ITS MPA.

END OVERFISHING AND REBUILD STOCKS

CHILE'S CONGRESS PASSED THE BENTHIC LAW WHICH WILL IMPROVE THE REGULATION AND EXTRACTION OF KELP AND HELP PROTECT THE UNDERWATER FORESTS WHERE KELP IS FOUND. THE BENTHIC LAW, FIVE YEARS IN THE MAKING,

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INTRODUCES SUBSTANTIAL IMPROVEMENTS TO THE MANAGEMENT OF KELP, KEY ECOSYSTEMS FOR MARINE LIFE THAT CURRENTLY SUFFER FROM ILLEGAL EXTRACTION, AND THE LACK OF OFFICIAL INFORMATION REGARDING THEIR CONSERVATION STATUS. THIS LAW IS A MAJOR VICTORY FOR THE THOUSANDS OF ARTISANAL KELP FISHERS THAT RELY ON EXTRACTION FOR THEIR LIVELIHOODS, BY DEFINING THE TECHNIQUES AND TOOLS PERMITTED IN KELP EXTRACTION, STRENGTHENING KELP MANAGEMENT INCLUDING RECOVERY REQUIREMENTS, AND ESTABLISHING REGULATIONS FOR PROTECTED SPECIES AND AREAS.

WE CONTINUE TO WORK CLOSELY WITH ARTISANAL FISHERS AND THEIR LEADERS ON OUR CAMPAIGN TO GET MEASURES IN PLACE, SUCH AS SEASONAL CLOSURES AND ELECTRONIC TRACEABILITY, TO ALLOW SOUTHERN HAKE TO RECOVER. OUR PILOT PROJECT HAS DOCUMENTED THE SUPPLY CHAIN, AND WE ARE DEVELOPING MANAGEMENT RECOMMENDATIONS IN PARTNERSHIP WITH ARTISANAL FISHERS THAT WILL BE NEEDED FOR THE FISHERY TO RECOVER. THE LOCAL GOVERNMENT AND THE FISHERS HAVE ASKED FOR A SECOND STAGE OF OUR TRACEABILITY AND MARKETING PILOT PROGRAM, AND WE ARE HELPING THE GOVERNMENT REVIEW ITS FEASIBILITY.

EUROPE

DEFENDING SUSTAINABLE FISHERIES MANAGEMENT IN EUROPE THE EUROPEAN UNION SET MORE SUSTAINABLE CATCH LIMITS FOR THE FISHERIES IT MANAGES EXCLUSIVELY IN THE NORTHEAST ATLANTIC OCEAN AND THE MEDITERRANEAN SEA FOR 2024. FOR ATLANTIC FISHERIES, 87% OF THE CATCH LIMITS WERE SET IN LINE WITH SCIENTIFIC RECOMMENDATIONS, NEARLY ALL THE CURRENT CATCH BY WEIGHT. ALSO THIS YEAR, IN THE WESTERN MEDITERRANEAN, FISHING EFFORT BY DESTRUCTIVE TRAWLERS WAS REDUCED BY 9.5% AND CATCH

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LIMITS WERE LOWERED FOR VARIOUS DEEP-SEA SHRIMPS. OCEANA AND OUR ALLIES
 CAMPAIGNED FOR THESE CHANGES ACROSS THE EU AND HELPED DRIVE PUBLIC
 SUPPORT AND ENGAGEMENT. OCEANA WILL CONTINUE TO CAMPAIGN FOR
 SUSTAINABLE FISHERIES MANAGEMENT IN EU WATERS.

THE GENERAL FISHERIES COMMISSION FOR THE MEDITERRANEAN (GFCM) CREATED A
 SANCTION SYSTEM THAT WILL ALLOW IT TO PENALIZE STATES THAT FAIL TO
 TACKLE OVERFISHING OR ILLEGAL FISHING BY THEIR FLEETS. THIS ACTION,
 WHICH IS THE RESULT OF CAMPAIGNING BY OCEANA AND ITS ALLIES, IS
 ESSENTIAL TO RESTORING FISH POPULATIONS IN THE MEDITERRANEAN SEA, ONE
 OF THE MOST OVERFISHED SEAS ON EARTH. STARTING IN 2025, THE GFCM WILL
 BE ABLE TO SANCTION COUNTRIES THAT FAIL TO TAKE ACTION WHEN THEIR TRAWL
 FLEETS FISH IN NO-TRAWL AREAS, OR IF THEY FAIL TO FOLLOW RULES ON
 FISHING GEAR OR CATCH RESTRICTIONS. THESE PENALTIES CAN INCLUDE
 RESTRICTING FISHING AUTHORIZATIONS OR REDUCING THE ALLOWED FISHING DAYS
 AT SEA. PRIOR TO THE GFCM'S DECISION, OCEANA, CLIENTEARTH, AND THE
 ENVIRONMENTAL JUSTICE FOUNDATION PREPARED A LEGAL ANALYSIS, WHICH FOUND
 THAT THE GFCM COULD ESTABLISH SUCH A SYSTEM. OCEANA CONTINUES TO URGE
 MEDITERRANEAN COUNTRIES TO FOLLOW THROUGH ON THEIR COMMITMENTS AND
 RESTORE FISH POPULATIONS AND ECOSYSTEMS.

ELIMINATING ILLEGAL, UNREPORTED AND UNREGULATED (IUU) FISHING THROUGH
 TRANSPARENCY
 THE EUROPEAN COMMISSION, THE EUROPEAN PARLIAMENT, AND THE COUNCIL
 ENACTED A NEW LAW THAT REQUIRES ALL EUROPEAN UNION (EU) FISHING
 VESSELS, INCLUDING 49,000 SMALL-SCALE VESSELS, TO INSTALL AND USE
 TRACKING SYSTEMS BY 2030 AT THE LATEST. TRACKING SYSTEMS HAVE NUMEROUS
 BENEFITS FOR THE OCEAN, INCLUDING PROMOTING SUSTAINABLE FISHERIES BY

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INCREASING TRANSPARENCY ABOUT FISHING ACTIVITIES. SIMULTANEOUSLY, THEY EMPOWER FISHERS BY INVOLVING THEM IN FISHERIES MANAGEMENT, AND THEY ENABLE RAPID EMERGENCY RESPONSE IN THE CASE OF SAFETY ISSUES AT SEA. THE LAW ALSO REQUIRES MORE TRANSPARENCY FROM EU COUNTRIES, WHICH MUST NOW DISCLOSE NATIONAL ENFORCEMENT ACTIONS, INCLUDING THE ANNUAL NUMBER OF INFRINGEMENTS DETECTED AND SANCTIONS IMPOSED. THEY MUST ALSO SET UP A DIGITAL TRACEABILITY SYSTEM TO PROVIDE KEY INFORMATION (SPECIES AND ORIGIN) TO AUTHORITIES FOR ALL SEAFOOD PRODUCTS ON THE EU MARKET. THIS LAW, WHICH FOLLOWS CAMPAIGNING BY OCEANA AND OUR ALLIES, WILL ENHANCE TRANSPARENCY, OPTIMIZE FISHING EFFICIENCY, AND HELP COMBAT ILLEGAL FISHING.

THE GOVERNMENT OF SPAIN SANCTIONED 25 SPANISH-FLAGGED FISHING VESSELS FOR REPEATEDLY DISABLING THEIR AUTOMATIC IDENTIFICATION SYSTEM (AIS) DEVICES. THE SANCTIONS, WITH FINES OF UP TO 60,000 EUROS (US\$65,000), ARE A DIRECT RESULT OF OCEANA'S ANALYSIS AND CLOSE COLLABORATION WITH THE SPANISH ADMINISTRATION. OCEANA FOUND THE SANCTIONED VESSELS APPEARED TO BE FISHING NEAR ARGENTINIAN WATERS BETWEEN 2018 AND 2021 WITH THEIR AIS TRACKERS TURNED OFF. THESE VESSELS SPENT NEARLY TWICE AS MUCH TIME WITH AIS DEVICES OFF AS THEY DID VISIBLY FISHING. VESSELS ARE KNOWN TO TURN OFF THEIR AIS TRACKERS TO AVOID BEING SEEN, POSSIBLY TO ENGAGE IN FISHING THAT IS NOT AUTHORIZED. BROADCASTING AIS VESSEL LOCATION DATA IS REQUIRED BY SPAIN AND THE EUROPEAN UNION TO GUARANTEE SAFETY AT SEA.

FOLLOWING CAMPAIGNING BY OCEANA AND ITS ALLIES, THE EUROPEAN COMMISSION RELEASED A PUBLIC DATABASE THAT ALLOWS ANYONE TO SEARCH FOR INFORMATION ABOUT EU-FLAGGED VESSELS AUTHORIZED TO FISH OUTSIDE OF EUROPEAN UNION

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(EU) WATERS. AS A MEASURE TO INCREASE TRANSPARENCY, THE DATABASE PUBLISHES INFORMATION ON EACH VESSEL, INCLUDING: WHAT WATERS IT IS AUTHORIZED TO FISH OUTSIDE OF THE EU AND FOR HOW LONG; THE FISHING GEAR IT IS ALLOWED TO USE; AND ITS TARGET SPECIES. PRIOR TO THIS VICTORY, PUBLIC INFORMATION ABOUT THE ACTIVITIES OF EU-FLAGGED VESSELS FISHING OUTSIDE OF EU WATERS WAS LIMITED OR NON-EXISTENT, ALLOWING THESE VESSELS TO OPERATE WITH LITTLE SCRUTINY. OCEANA'S CAMPAIGNING WAS CRITICAL IN MAKING THIS DATABASE A REALITY, WHICH WILL HELP SHINE A LIGHT ON FISHING VESSEL ACTIVITY AND DETER ILLEGAL, UNREPORTED, AND UNREGULATED (IUU) FISHING.

BUILDING EFFECTIVENESS OF THE MPA NETWORK IN EUROPE THE SPANISH GOVERNMENT DESIGNATED SEVEN NEW MARINE PROTECTED AREAS (MPAS) IN THREE SPANISH MARINE REGIONS. THESE AREAS, RICH IN BIODIVERSITY AND VULNERABLE ECOSYSTEMS, WILL BE PART OF THE NATURA 2000 NETWORK, WHICH INCLUDES THE NATURAL AREAS OF GREATEST ECOLOGICAL VALUE IN THE EUROPEAN UNION. WITH THIS DESIGNATION, THE TOTAL MARINE AREA PROTECTED IN SPAIN, INCLUDING NATURA 2000 AREAS AND OTHER AREAS, WILL INCREASE FROM 12% TO 21% OF SPAIN'S WATERS, BRINGING THE COUNTRY CLOSER TO ITS GOAL OF PROTECTING 30% OF ITS WATERS BY 2030. THE NEW MPAS WILL HELP PROTECT KEY ECOSYSTEMS AND FISHERIES RESOURCES AND PROVIDE CLIMATE REFUGES FOR SPECIES. OCEANA CAMPAIGNED FOR THESE NEW DESIGNATIONS AND CONTRIBUTED THE SCIENTIFIC DATA ON BIODIVERSITY HOTSPOTS COLLECTED DURING MULTIPLE EXPEDITIONS. OCEANA WILL CONTINUE TO CAMPAIGN TO STOP DESTRUCTIVE FISHING PRACTICES INSIDE THESE AREAS.

MEXICO

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HABITAT PROTECTION

ON OCTOBER 23, 2023, THE NATURAL PROTECTED AREAS COMMISSION (CONANP) ANNOUNCED ITS INTENT TO CREATE A NEW MARINE PROTECTED AREA OF 1.3 MILLION HECTARES IN BAJOS DEL NORTE. THIS ANNOUNCEMENT WAS POSSIBLE BECAUSE OCEANA WORKED CLOSELY WITH CONANP IN CREATING THE JUSTIFICATION PROJECT, A THOROUGH DOCUMENT WHERE CONANP STATES THE SCIENTIFIC AND SOCIAL IMPORTANCE OF PROTECTING THAT HABITAT. ANOTHER CRITICAL ELEMENT WAS THE SUPPORT FROM FISHERS, AS OCEANA SECURED SUPPORT FROM THE LEADERS OF THREE OUT OF THE FOUR MAJOR FISHING GROUPS IN THE REGION. THE NEW PROTECTED AREA WILL CONNECT WITH ALACRANES REEF NATIONAL PARK AND WILL FORM A CONSERVATION CORRIDOR THAT WILL SERVE AS A REFUGE FOR PROTECTED SPECIES SUCH AS SHARKS AND TURTLES AND FAVOR THE MIGRATION OF HUNDREDS OF MARINE ANIMALS FROM THIS AREA. NATIONAL PARK STATUS IS THE HIGHEST FORM OF PROTECTION IN MEXICO FOR NATURAL AREAS.

IN JUNE 2023, FISHERS IN THE NORTHERN COASTAL YUCATN COMMUNITY OF EL CUYO FORMALLY ASKED THE MEXICAN GOVERNMENT TO CREATE A FISHERIES REFUGIUM IN EL CUYO. THIS REFUGIUM WOULD BE A NO-TAKE AREA AND HAS BEEN PROMOTED BY FISHERS, BASED ON SCIENTIFIC SUPPORT FROM OCEANA, THROUGH A PROCESS THAT OCEANA HAS COORDINATED FROM THE OUTSET.

SEAFOOD TRACEABILITY

MEXICO JOINED THE PORT STATE MEASURES AGREEMENT (PSMA), A BINDING INTERNATIONAL AGREEMENT TO PREVENT, DETER, AND ELIMINATE ILLEGAL, UNREPORTED, AND UNREGULATED (IUU) FISHING. THE PSMA PREVENTS VESSELS ENGAGED IN IUU FISHING FROM USING FOREIGN PORTS AND LANDING THEIR CATCHES IN COUNTRIES THAT HAVE SIGNED ON TO THE AGREEMENT, WHICH DISINCENTIVIZES THESE VESSELS' OPERATIONS AND STOPS THEIR PRODUCTS FROM

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REACHING NATIONAL AND INTERNATIONAL MARKETS. OCEANA PLAYED A CRUCIAL ROLE IN MEXICO'S ADOPTION OF THE PSMA, CAMPAIGNING TO PERSUADE SENATORS, THE NAVY, AND THE FOREIGN AFFAIRS MINISTRY TO SUPPORT THE MEASURE. ACCORDING TO MEXICO'S FISHERIES AGENCY, ILLEGAL FISHING ACCOUNTS FOR MORE THAN 40% OF THE COUNTRY'S FISH CATCH. JOINING THE PSMA WILL HELP TO CURB ILLICIT ACTIVITIES. FOLLOWING MEXICO'S ADOPTION OF THIS AGREEMENT, OCEANA CONTINUES TO CAMPAIGN FOR A NEW NATIONAL LAW THAT WILL INCREASE TRANSPARENCY AND TRACEABILITY IN THE COUNTRY'S FISHING SECTOR.

REBUILD MEXICO'S FISHERIES
THE SENATE AGRICULTURE, LIVESTOCK, FISHERIES AND RURAL DEVELOPMENT COMMITTEE HAS NOT DISCUSSED THE BILL TO REBUILD FISHERIES WITH OCEANA'S RECOMMENDATIONS, INTRODUCED IN DECEMBER OF 2022. SINCE THE BEGINNING OF THE CURRENT ADMINISTRATION, IN 2018, THE LEGISLATIVE BRANCH HAS CONSIDERED 60 FISHERIES-RELATED BILLS AND APPROVED ONLY FOUR.

REDUCING PLASTIC POLLUTION
AT THE BEGINNING OF 2023, OCEANA PREPARED A BILL TO TAX SINGLE-USE PLASTICS FROM E-COMMERCE. HOWEVER, IN CONVERSATIONS WITH THE ENVIRONMENT AGENCY IN MEXICO CITY, THEY SUGGESTED THAT A BAN WOULD LIKELY BE MORE SUCCESSFUL THAN A TAX. WHILE THIS CAUSED A DELAY, A BAN WOULD BE A STRONG ACCOMPLISHMENT, POSSIBLY MORE IMPACTFUL THAN A TAX. IN MID-OCTOBER 2023, WE PROVIDED A SECOND BILL FOR OUR CHAMPIONS TO INTRODUCE IN CONGRESS.

PERU

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REFORM PERU'S FISHERIES ACT

IN PARTNERSHIP WITH ARTISANAL FISHERS AND BY WORKING WITH ALLIES IN CONGRESS, OCEANA ACHIEVED AMENDMENTS TO PERU'S FISHERIES LAW WHICH:

- ORDER THE MINISTRY OF PRODUCTION TO RECOVER OVEREXPLOITED FISHERIES;

- REQUIRE THAT FISHING QUOTAS MUST OBSERVE SCIENTIFICALLY DEFINED

REFERENCE POINTS TO ENSURE SUSTAINABILITY; AND

- PROVIDE OPPORTUNITY FOR CITIZEN PARTICIPATION IN ALL STAGES OF THE

DECISION-MAKING PROCESS IN THE FISHING SECTOR, FROM THE DESIGN OF

FISHING CONTROLS TO EVALUATION OF THEIR EFFECTIVENESS.

THIS IS A MAJOR ADVANCE FOR PERU'S 50,000 ARTISANAL FISHERS AND THE

COASTAL COMMUNITIES THAT DEPEND ON ABUNDANT FISHERIES. WE WILL SUPPORT

ARTISANAL FISHING LEADERS IN ENSURING THE EFFECTIVE IMPLEMENTATION OF

THESE NEW AMENDMENTS.

PROTECT THE 5-MILE ZONE FOR ARTISANAL FISHERS

PERU'S CONGRESS UNANIMOUSLY PASSED A NEW LAW TO STRENGTHEN PROTECTIONS

FOR THE FIRST FIVE MILES OFF THE COUNTRY'S COAST AND SUPPORT PERU'S

ARTISANAL FISHERS. THIS COASTAL AREA IS ONE OF THE MOST PRODUCTIVE IN

THE WORLD, PLAYING A FUNDAMENTAL ROLE IN THE LIFE CYCLE OF THE AREA'S

MARINE SPECIES. THE LAW WILL REINFORCE THE BAN ON LARGE-SCALE

INDUSTRIAL FISHING WITHIN THE FIRST FIVE NAUTICAL MILES AND PROHIBIT

ANY GEAR THAT IS HARMFUL TO THE HABITAT AND SEAFLOOR. SPECIFICALLY,

BOATS USING MECHANIZED GEAR LIKE PURSE SEINES CAN NO LONGER BE

CLASSIFIED AS "ARTISANAL" AND ARE PROHIBITED FROM USING THIS

DESTRUCTIVE GEAR WITHIN THE FIRST THREE MILES OFF THE COAST.

ADDITIONALLY, THE LAW REQUIRES SCIENCE-BASED FISHING QUOTAS TO BE

ESTABLISHED AND ORDERS NEW MEASURES TO RECOVER OVERFISHED SPECIES. THIS

VICTORY, WHICH WAS WON THANKS TO STEADFAST CAMPAIGNING BY ARTISANAL

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FISHERS AND THEIR ALLIES, INCLUDING OCEANA, WILL HELP SUPPORT OCEAN ABUNDANCE, BIODIVERSITY, AND LIVELIHOODS IN PERU.

PHILIPPINES

STOP ILLEGAL COMMERCIAL FISHING IN MUNICIPAL WATERS

PRESIDENT MARCOS OF THE PHILIPPINES ISSUED A MEMORANDUM DIRECTING THE FISHERIES BUREAU TO IMPLEMENT VESSEL MONITORING RULES AND INSTALL DEVICES TO TRACK LOCATION, SPEED, AND CATCH IN ALL COMMERCIAL FISHING VESSELS GREATER THAN 3.1 GT IN THE COUNTRY. THIS RULE, WHICH FOLLOWS SIGNIFICANT CAMPAIGNING BY OCEANA AND OUR ALLIES, WILL HELP PREVENT AND DETER ILLEGAL, UNREPORTED, AND UNREGULATED (IUU) FISHING, WHICH ACCOUNTS FOR UP TO 40% OF THE FISH CAUGHT IN THE PHILIPPINES.

ADDITIONALLY, REQUIRING TRACKING DEVICES WILL HELP DETER COMMERCIAL FISHING VESSEL ENCROACHMENT INTO MUNICIPAL WATERS THAT ARE RESERVED FOR ARTISANAL FISHERS. SUCH ENCROACHMENT HAS RESULTED IN OVERFISHING, HABITAT DESTRUCTION, AND FISH STOCK DEPLETION, WHICH THREATENS COASTAL COMMUNITIES AND ARTISANAL FISHERS, WHO RELY ON A HEALTHY OCEAN FOR FOOD SECURITY AND TO SUPPORT THEIR LIVELIHOODS.

THE PHILIPPINES' BUREAU OF FISHERIES AND AQUATIC RESOURCES OFFICIALLY LAUNCHED THE FISHERIES NATIONAL ADMINISTRATIVE REGISTER, A FREE DATABASE THAT FEATURES INFORMATION ON PHILIPPINES-FLAGGED COMMERCIAL FISHING VESSELS WITH PREVIOUS VIOLATIONS UNDER THE COUNTRY'S AMENDED FISHERIES CODE. THE REGISTER ALSO INCLUDES INFORMATION ON FOREIGN-FLAGGED VESSELS INVOLVED IN POACHING IN PHILIPPINES WATERS, INCLUDING THE PENALTIES PREVIOUSLY IMPOSED. OCEANA'S CAMPAIGNING WAS KEY TO ENSURING THIS REGISTER WAS PUBLISHED AND MADE PUBLICLY

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AVAILABLE. PUBLIC INFORMATION IS A KEY FACTOR IN DETERRING ILLEGAL,
UNREPORTED, AND UNREGULATED FISHING AND PROMOTING TRANSPARENCY AT SEA.

PROTECT SARDINES/ESTABLISH FISHERIES MANAGEMENT AREAS

FOLLOWING CAMPAIGNING BY OCEANA AND OUR ALLIES, THE PHILIPPINE
GOVERNMENT ANNOUNCED IT WILL REQUIRE ALL 12 OF THE COUNTRY'S FISHERIES
MANAGEMENT AREAS (FMAS) TO IMPLEMENT A NATIONAL PLAN TO REBUILD SARDINE
FISHERIES BY MARCH 2024. SARDINES ARE A KEY RESOURCE IN THE
PHILIPPINES, ACCOUNTING FOR 15% OF THE COUNTRY'S TOTAL FISH CATCH AND
THE NATION'S MARINE FISHERIES. THEY ARE ALSO AN AFFORDABLE,
NUTRIENT-RICH PROTEIN, MAKING THEM A POPULAR CHOICE IN MANY FILIPINO
HOUSEHOLDS. THIS HIGH COMMERCIAL DEMAND, HOWEVER, HAS LED TO RAMPANT
OVERFISHING AND POPULATION DECLINE. OCEANA ADVOCATED FOR THIS
SCIENCE-BASED MANAGEMENT PLAN, WHICH WAS APPROVED IN 2020, TO HELP
RESTORE THE HEALTH AND LONG-TERM ABUNDANCE OF THE SPECIES. THE
COMPREHENSIVE PLAN INCLUDES RULES FOR CATCHING SARDINES, CLOSED
SEASONS, AND LIMITS ON JUVENILE CATCH. IT ALSO REQUIRES MEASURES TO
EMPOWER ARTISANAL FISHERS, SUCH AS OPPORTUNITIES FOR FISHERS TO
GENERATE ALTERNATIVE INCOME DURING CLOSED SEASONS. OCEANA WILL CONTINUE
TO WORK WITH ARTISANAL FISHERS, COASTAL COMMUNITIES, AND GOVERNMENTAL
OFFICIALS TO ENSURE THE PLAN IS PROPERLY IMPLEMENTED ACROSS THE FMAS.

RESTORE MANGROVE FORESTS

OCEANA IS CAMPAIGNING TO PASS A NATIONAL LAW MANDATING THE RESTORATION
AND PROTECTION OF MANGROVE AND BEACH FORESTS TO PREVENT COASTAL EROSION
AND MITIGATE THE ADVERSE IMPACTS OF CLIMATE CHANGE. IN 2023, WE
SUCCESSFULLY SECURED 14 LEGAL INSTRUMENTS ESTABLISHING LOCAL COASTAL
GREENBELT ZONES IN THE COUNTRY'S MOST VULNERABLE PROVINCES. MEANWHILE,

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THE INTEGRATED COASTAL MANAGEMENT BILL/NATIONAL COASTAL GREENBELT BILL IS PENDING IN THE SENATE AFTER IT WAS APPROVED AT THE HOUSE OF REPRESENTATIVES. TO SUPPORT PASSAGE OF THE BILL, OCEANA PRESENTED AT PUBLIC HEARINGS AND MET WITH THE CHAIR OF THE CLIMATE CHANGE COMMITTEE, WHO DILIGENTLY PURSUED ITS APPROVAL IN THE HOUSE. WHEN THE BILL IS PASSED, IT WILL INSTITUTIONALIZE THE REHABILITATION OF MANGROVE FORESTS AND ESTABLISHMENT OF COASTAL GREENBELTS AND BEACH FOREST ALL OVER THE PHILIPPINE ARCHIPELAGO.

BAN SINGLE-USE PLASTICS

OCEANA IS CURRENTLY ENGAGED IN A LAWSUIT WITH THE INTENT TO COMPEL THE NATIONAL SOLID WASTE MANAGEMENT COMMISSION TO CARRY OUT THEIR LEGAL MANDATE TO ISSUE A LIST OF NON-ENVIRONMENTALLY ACCEPTABLE PRODUCTS AND PACKAGING MATERIALS, THEREBY LEADING TO A NATIONWIDE BAN ON SINGLE-USE PLASTICS. IN 2023, THE COURT OF APPEALS GRANTED OCEANA'S MOTION FOR SUMMARY JUDGEMENT IN SAID LAWSUIT. OUR ALLEGATIONS AND EVIDENCE HAVE BEEN SUBMITTED TO THE PHILIPPINE COURT AND ARE CONSIDERED INDISPUTABLE FACTS. OCEANA WILL PROCEED TO SUBMIT ITS LEGAL MEMORANDUM ON THE REMAINING LEGAL ISSUES.

UNITED KINGDOM

REBUILD OCEAN ABUNDANCE

FOLLOWING CAMPAIGNING BY OCEANA AND OUR ALLIES, THE SANDEEL FISHERY TOTAL ALLOWABLE CATCH LIMIT WAS SET BELOW SCIENTIFIC ADVICE FOR 2023 FOR EU VESSELS AND CLOSED FOR UK VESSELS. AS A FORAGE FISH, SANDEEL ABUNDANCE BENEFITS, IN THE GOVERNMENT'S WORDS, "THE WIDER MARINE ECOSYSTEM SUCH AS SEABIRDS AND MARINE MAMMALS THAT FEED ON THESE

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EEL-LIKE FISH." WE ARE CAMPAIGNING TO PERMANENTLY CLOSE THE UK SANDEEL FISHERY.

PROTECT MARINE HABITAT

AS 2023 ENDED, 22.5 PERCENT OF THE UNITED KINGDOM'S EEZ HAD BEEN PROTECTED FROM BOTTOM-TOWED GEAR. WE ACHIEVED OUR 20-PERCENT GOAL BY GAINING NEW PROTECTIONS IN 2.9 PERCENT OF UK WATERS AND BY DEFENDING REGULATIONS THAT PREVIOUSLY PROTECTED 19.6 PERCENT OF UK HABITAT THROUGH DEEP-SEA BANS ON BOTTOM TRAWLING. THIS 22.5 PERCENT FIGURE INCLUDES DEEP-SEA BANS, WHICH ARE CURRENTLY SECURE AS PART OF THE UK'S DEEP-SEA REGULATIONS THAT WE HAVE DEFENDED. WE ARE WORKING TO ENSURE THAT THESE REGULATIONS ARE PROTECTED IN THE LONG TERM THROUGH OCEANA'S MEMBERSHIP IN THE WILDLIFE AND COUNTRYSIDE LINK, A COALITION OF MORE THAN 80 NATURE CHARITIES.

OVER THE PAST YEAR, OCEANA FOCUSED ON THE ONGOING MARINE MANAGEMENT ORGANIZATION CONSULTATION PROCESS TO RESTRICT BOTTOM TRAWLING AND DREDGING IN OFFSHORE MPAS. THE UK HAS 64 OFFSHORE MPAS AND OCEANA HAS HELPED SECURE FULL OR PARTIAL PROTECTIONS IN FOUR AREAS, WITH 13 MORE SOON TO BE ANNOUNCED.

BAN NEW OFFSHORE OIL & GAS DRILLING

WE ACHIEVED OUR ANNUAL GOAL IN THIS CAMPAIGN IN 2023, EVEN THOUGH WE HAD NOT ORIGINALLY PLANNED TO LAUNCH THE CAMPAIGN UNTIL JANUARY 2024. THE LABOUR PARTY, LIBERAL DEMOCRATS AND GREEN PARTY ALL ESTABLISHED CLEAR PUBLIC POSITIONS AGAINST OFFSHORE OIL AND GAS DRILLING IN THE NORTH SEA. IN A FASTMOVING POLITICAL ENVIRONMENT, OCEANA UK CAPITALIZED ON THE MOMENTUM BUILDING AROUND THIS ISSUE AND RAPIDLY BUILT AND

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LAUNCHED THE OCEAN ALLIANCE AGAINST OFFSHORE DRILLING, THROUGH WHICH OCEANA IS COORDINATING CAMPAIGN ACTIONS AND COMMUNICATION WITH MOST OF THE UK'S MOST ACTIVE MARINE NGOS. IN ADDITION TO ENVIRONMENTAL NGOS, THE ALLIANCE COMPRISES ACADEMICS, WATERSPORTS ORGANIZATIONS AND INFLUENCERS ALL UNITING TO OPPOSE NEW OFFSHORE OIL AND GAS ON MARINE GROUNDS.

WE HAVE ALREADY LED OUR ALLIANCE PARTNERS IN MULTIPLE CAMPAIGN ACTIONS, INCLUDING SIGN-ON LETTERS, PROTESTS AND DETAILED CONSULTATION RESPONSES. WE HAVE HAD DISCUSSIONS WITH THE CONSERVATIVE PARTY, THE LIBERAL DEMOCRATS, AND THE LABOUR PARTY TO ADVOCATE FOR COMMITMENTS AGAINST NEW OFFSHORE OIL AND GAS IN GENERAL-ELECTION MANIFESTOS, MAKING SURE THE DEVASTATING MARINE IMPACTS OF OFFSHORE OIL AND GAS WERE KNOWN BY ALL POLITICAL PARTIES.

TRANSPARENT OCEANS INITIATIVE (TOI)

THE TRANSPARENT OCEANS INITIATIVE (TOI) INFORMS AND ENGAGES DECISION MAKERS TO IMPROVE GOVERNMENT AND CORPORATE TRANSPARENCY, LEADING TO POLICIES THAT STOP DESTRUCTIVE AND ABUSIVE DISTANT-WATER FISHING BEHAVIOR OR MITIGATE THE HARM IT CAN CAUSE. WE SEE A FUTURE WHERE TRANSPARENT DISTANT-WATER FISHING (DWF) FLEETS PROVIDE CLEAR BENEFITS TO COASTAL STATE COMMUNITIES AS WELL AS DISTANT-WATER FISHING NATIONS AND ARE MANAGED ON THE PRINCIPLES OF SOCIAL EQUITABILITY, ECONOMIC STABILITY, AND ENVIRONMENTAL SUSTAINABILITY.

TOI ENGAGED THE IUU FISHING ACTION ALLIANCE (IUU-AA) TO PUSH FOR GREATER TRANSPARENCY MEASURES ACROSS ITS MEMBERS. THE IUU AA IS A GROWING COLLECTION OF GOVERNMENTS AND CIVIL SOCIETY SUPPORTERS WHO CAME

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TOGETHER IN 2022 AT THE UN OCEAN CONFERENCE IN LISBON COMMITTED TO TACKLING IUU FISHING BY SUPPORTING THE IUU FISHING ACTION ALLIANCE PLEDGE. IN JULY 2023 OCEANA'S TOI SENIOR EXTERNAL AFFAIRS ADVISOR, ANNA GELDERD, BASED IN THE UK, ATTENDED THE ANNUAL MEETING OF THE IUU-AA SUPPORTERS, CHAIRED BY THE UK-GOVERNMENT IN LONDON. WE SPECIFICALLY CALLED FOR SIGNATORY COUNTRIES TO COMMIT TO FULLY POPULATING AND/OR UPDATING THE FAO GLOBAL RECORD OF FISHING VESSELS BY THE END OF 2024/2025 AND ADDING BENEFICIAL OWNERSHIP INFORMATION BY 2027.

COALITION FOR FISHERIES TRANSPARENCY (CFT)

STAFFED BY OCEANA AND CO-CHAIRLED BY OCEANA AND THE ENVIRONMENTAL JUSTICE FOUNDATION (EJF), THE COALITION AIMS TO BUILD A STRONG, INCLUSIVE INTERNATIONAL COMMUNITY OF CIVIL SOCIETY ORGANIZATIONS (CSOS) DEDICATED TO THE SHARED VISION OF TRANSPARENCY AT SEA. IT WILL ALSO AMPLIFY AND REPLICATE THE SUCCESSES OF OCEANA'S CURRENT POLICY CAMPAIGNS AGAINST IUU FISHING, OUR TRANSPARENT OCEANS INITIATIVE, AND THE ANTI-IUU FISHING EFFORTS OF OUR PEERS TO ULTIMATELY DELIVER MEANINGFUL GLOBAL IMPACT. THE STEERING COMMITTEE COMPRISES REPRESENTATIVES FROM OCEANA, EJF, GLOBAL FISHING WATCH, WWF NETWORK, PRCM OF WEST AFRICA, AND SEAFOOD LEGACY OF JAPAN.

THE COALITION MADE SIGNIFICANT PROGRESS THIS YEAR TOWARD ONE OF ITS PRIMARY OBJECTIVES: THE DEVELOPMENT AND LAUNCH OF A GLOBAL TRANSPARENCY CHARTER TO PROVIDE A COMMON SET OF REFORM MEASURES SUPPORTED BY RELEVANT CIVIL SOCIETY ACTORS. WE OFFICIALLY LAUNCHED THE GLOBAL CHARTER FOR FISHERIES TRANSPARENCY ON MARCH 2, 2023, IN PANAMA AT A SIDE EVENT DURING THE OUR OCEANS CONFERENCE. WE HAD AROUND 60

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REPRESENTATIVES FROM GOVERNMENT, CSOS (INCLUDING OCEANA), AND MEDIA IN ATTENDANCE.

THE COALITION HAS 37 MEMBERS SPANNING THE GLOBE, WITH ORGANIZATIONS IN AFRICA, ASIA, EUROPE, LATIN AMERICA, AND NORTH AMERICA. IN APRIL 2023 THE COALITION HOSTED A WEBINAR, A DEEP DIVE INTO THE GLOBAL CHARTER FOR FISHERIES TRANSPARENCY, TO ALLOW THE SECRETARIAT TO HEAR FROM MEMBERS ABOUT THE COALITION'S UPCOMING INITIATIVES AND HOW TO BEST MEET MEMBERS' NEEDS. THE WEBINAR ALSO PROVIDED AN OPPORTUNITY FOR MEMBERS TO PROVIDE AN OVERVIEW OF THE CHARTER'S LAUNCH AND ELABORATE ON THE CHARTER'S 10 POLICY PRINCIPLES, WHICH ARE TO:

1. REQUIRE UNIQUE IDENTIFICATION NUMBERS FOR ALL FISHING VESSELS (INCLUDING TRANSPORT AND SUPPLY VESSELS)
2. PUBLISH LISTS OF LICENSES, AUTHORIZATIONS, AND SANCTIONS
3. MAKE PUBLIC THE BENEFICIAL OWNERSHIP OF VESSELS
4. STOP THE USE OF FLAGS OF CONVENIENCE BY FISHING VESSELS
5. MAKE VESSEL POSITION DATA PUBLIC
6. BAN OR CLOSELY MONITOR AT-SEA TRANSSHIPMENT
7. MANDATE SEAFOOD TRACEABILITY FROM BOAT TO PLATE
8. RATIFY INTERNATIONAL AGREEMENTS THAT SET STANDARDS FOR FISHING VESSELS AND TRADE
9. ENSURE PUBLIC AND EQUITABLE ACCESS TO FISHERIES DATA AND PARTICIPATION IN FISHERIES MANAGEMENT AND DECISION-MAKING
10. COLLECT DATA ON THE CONDITIONS OF FISHING VESSEL CREWS AND PUBLISH IT IN AGGREGATE FORM

CORPORATE PLASTICS CAMPAIGN

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PLASTIC-FREE AMAZON CAMPAIGN

OCEANA IS ADVOCATING FOR AMAZON TO REDUCE THE COMPANY'S OVERALL PLASTIC USE BY ONE-THIRD BY 2030. IN 2023, THE COMPANY REPORTED AN 11.6% REDUCTION IN ITS USE OF SINGLE-USE PLASTIC DELIVERY PACKAGING ACROSS ITS GLOBAL OPERATIONS IN JUST ONE YEAR AND HAS ANNOUNCED THAT IT IS PHASING OUT ITS MOST COMMON PLASTIC PACKAGE PLASTIC PADDED MAILERS AND IS MOVING AWAY FROM PLASTIC TO PAPER PACKAGING FOR ALL OF ITS FULFILLMENT CENTERS IN THE UNITED STATES (WHICH ACCOUNT FOR THE BULK OF AMAZON'S SALES VOLUME).

REFILL AGAIN CAMPAIGN

OCEANA IS ADVOCATING FOR COCA COLA TO INCREASE ITS USE OF REFILLABLE BOTTLES AND REUSABLE PACKAGING. IN 2023, OCEANA DISCOVERED AND PUBLICLY REPORTED THAT THE PROPORTION OF BEVERAGES SOLD BY COCA-COLA AND ITS MAJOR BOTTLERS IN REUSABLE PACKAGING DECLINED THIS YEAR. THIS CONTRADICTS THEIR GLOBAL CEO'S PUBLIC COMMITMENT TO DRIVE, BY 2030, 25% OF ITS PRODUCT THROUGH REUSABLE CONTAINERS. OCEANA USED THE COMPANY AND ITS BOTTLERS' PUBLIC FILINGS TO REVEAL THIS REGRESSION TO THE PRESS AND THE INVESTMENT COMMUNITY. COCA-COLA STATED THAT ITS SHARE IN 2022 WAS JUST 14%, DOWN FROM THE 16% REPORTED FOR 2020 BUT CLAIMED THAT THIS DECLINE WAS ATTRIBUTABLE TO CHANGES IN REPORTING METRICS. WE DISPROVED THIS EXPLANATION BY AN ANALYSIS OF THE COMPANY'S BOTTLER'S SUSTAINABILITY REPORTS AND DISCOVERED THAT MAJOR BOTTLERS ALSO REPORTED SALES DECLINES IN REUSABLE PACKAGING (WHICH THEY HAVE ATTRIBUTED TO AN INCREASE IN OUT-OF-HOME PURCHASING FOLLOWING THE PANDEMIC). OCEANA ESTIMATES THAT THE REPORTED TWO PERCENTAGE-POINT DECLINE IN SHARE MEANS COCA-COLA PRODUCED THE EQUIVALENT OF AN ADDITIONAL 5.8 BILLION 500 ML

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(16.9 US FL. OZ) SINGLE-USE PLASTIC BOTTLES AND CUPS OVER THE LAST TWO YEARS.

SAILORS FOR THE SEA POWERED BY OCEANA

WE CONTINUE TO BUILD A BASE OF ENGAGED OCEAN CONSERVATIONISTS WITHIN THE GLOBAL SAILING AND BOATING COMMUNITY WHO PROVIDE ADVOCACY AND FINANCIAL SUPPORT TO OCEANA. IN 2023, THE SAILORS FOR THE SEA COMMUNITY OF GREEN BOATERS HAVE TAKEN MORE THAN 38,000 ACTIONS IN SUPPORT OF OCEANA'S CAMPAIGNS AND RAISED NEARLY \$23,000 IN LOW-DOLLAR DONATIONS IN SUPPORT OF THE ORGANIZATION. CLEAN REGATTAS CONTINUES TO BE THE WORLD'S LEADING SUSTAINABILITY CERTIFICATION FOR WATER-BASED SPORTING EVENTS. OUR KIDS ENVIRONMENTAL LESSON PLANS (KELP) PROGRAM THAT EDUCATES AND INSPIRES THE NEXT GENERATION OF SAILORS TO BECOME OCEAN ADVOCATES IS ALSO STEADILY GROWING ITS REACH.

GREEN BOATING

WE REACHED 72,074 GREEN BOATERS IN 2023. WHEN WE FIRST LAUNCHED THE GREEN BOATING INITIATIVE IN 2019, WE ONLY HAD 2,144 SUPPORTERS AND WE HAVE GROWN THAT MEMBERSHIP BY AN AVERAGE OF 65% EACH YEAR. THROUGH SOCIAL MEDIA ADVERTISING, WE SUCCESSFULLY RECRUIT NEW GREEN BOATERS BY PROMOTING OCEANA'S CAMPAIGNS TO END OCEAN PLASTIC POLLUTION, PROTECT MARINE HABITAT, AND SAVE THE NORTH ATLANTIC RIGHT WHALE FROM EXTINCTION. WE ALSO COLLABORATE WITH SAILING ORGANIZATIONS AND MEDIA OUTLETS, SUCH AS AMERICAN SAILING ASSOCIATION AND SAILING SCUTTLEBUTT, TO SHARE ADVOCACY OPPORTUNITIES AND ACQUIRE NEW GREEN BOATERS. WHEN AN ADVOCATE BECOMES A GREEN BOATER, THEY RECEIVE A DIGITAL VERSION OF THE SAILORS FOR THE SEA GREEN BOATING GUIDE. THE GUIDE PROVIDES PRACTICAL

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INFORMATION FOR HOW BOATERS CAN MAKE AN IMMEDIATE POSITIVE IMPACT FOR OUR OCEANS, INCLUDING PROPER BOATING PRACTICES TO PREVENT COLLISIONS WITH WHALES AND ANCHORING TECHNIQUES TO AVOID DAMAGING SENSITIVE MARINE HABITATS.

CLEAN REGATTAS

WE REGISTERED 368 EVENTS AS CLEAN REGATTAS IN 2023. THESE EVENTS WERE HOSTED BY 148 YACHT CLUBS, FEATURING 270,837 SAILORS AND ATTENDEES.

CLEAN REGATTAS CONTINUES TO BE THE PREMIERE SUSTAINABILITY CERTIFICATION OF CHOICE FOR WATER-BASED SPORTING EVENTS, WITH EVENTS INCREASING SUSTAINABILITY EFFORTS YEAR AFTER YEAR. THUS FAR, 35 EVENTS HAVE REGISTERED FOR PLATINUM LEVEL STATUS, OUR HIGHEST LEVEL OF SUSTAINABILITY CERTIFICATION. WE CONTINUE TO COLLABORATE WITH PARTNERS TO EXPAND THE CLEAN REGATTAS PROGRAM. FOR EXAMPLE, WE ARE WORKING CLOSELY WITH WORLD SAILING, THE GOVERNING BODY FOR THE SPORT OF SAILING AROUND THE WORLD, WHICH NOW MANDATES THAT ALL SANCTIONED EVENTS ACHIEVE PLATINUM LEVEL STATUS, INCLUDING THE HAGUE WORLD CHAMPIONSHIP, A QUALIFYING EVENT FOR THE PARIS 2024 OLYMPICS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

MEXICO, AND FULLY PROTECTS THE ATLANTIC, PACIFIC, ARCTIC, AND EASTERN GULF OF MEXICO FROM NEW OFFSHORE DRILLING. THIS FIVE-YEAR PLAN PROCESS BEGAN IN 2018 UNDER PRESIDENT TRUMP, WHO PROPOSED 47 OFFSHORE DRILLING LEASE SALES, THE LARGEST NUMBER EVER PROPOSED. OCEANA WAS INSTRUMENTAL IN STOPPING THE EXPANSION OF DRILLING BEYOND THE GULF OF MEXICO AND MINIMIZING NEW LEASE SALES IN THE GULF. OCEANA WILL CONTINUE TO CAMPAIGN WITH OUR ALLIES TO PERMANENTLY PROTECT U.S. COASTS FROM NEW

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OFFSHORE DRILLING, WHICH WILL HELP FIGHT CLIMATE CHANGE AND SAFEGUARD THE COMMUNITIES, BUSINESSES, AND WILDLIFE THAT RELY ON A HEALTHY OCEAN.

DETER ILLEGAL FISHING THROUGH TRANSPARENCY

IN NOVEMBER 2023, WE SUFFERED A MAJOR DISAPPOINTMENT WHEN THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) WITHDREW THE PROPOSED RULE THAT WOULD HAVE EXPANDED AND STRENGTHENED THE SEAFOOD IMPORT MONITORING PROGRAM (SIMP) BY ADDING ADDITIONAL SPECIES AT RISK OF IUU FISHING AND SEAFOOD FRAUD (NOTABLY INCLUDING SQUID). NOAA HAS STATED THAT IT WILL CONDUCT A FULL REVIEW OF SIMP AND HAS BEGUN A SERIES OF LISTENING SESSIONS WITH ALL STAKEHOLDERS TO DECIDE WHETHER TO EXPAND, CONTRACT, OR END THE PROGRAM.

HABITAT PROTECTION

IN THE UNITED STATES, THE PACIFIC FISHERY MANAGEMENT COUNCIL VOTED TO REOPEN MORE THAN 4,500 SQUARE MILES OF SOUTHERN CALIFORNIA OCEAN WATERS TO RECREATIONAL AND NON-TRAWL COMMERCIAL GEAR USED TO CATCH GROUND FISH WHILE ALSO PERMANENTLY PROTECTING MORE THAN 600 SQUARE MILES OF HABITAT INCLUDING ALMOST HALF OF THE AREA'S KNOWN DEEP-SEA CORALS. THESE AREAS INCLUDE CORAL AND SPONGE ECOSYSTEMS DISCOVERED BY OCEANA DURING A 2016 SCIENTIFIC EXPEDITION. THE ENTIRE AREA REMAINS CLOSED TO BOTTOM TRAWLING. THIS VICTORY IS A WIN-WIN FOR FISHING COMMUNITIES AND OCEAN BIODIVERSITY AND IS THE RESULT OF A UNIQUE COLLABORATION BETWEEN RECREATIONAL AND COMMERCIAL FISHERMEN, OCEANA, AND THE CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE WHO WORKED TOGETHER TO DESIGN THE NEW CONSERVATION AREAS. THE COUNCIL ALSO VOTED TO PROTECT FIVE ECOLOGICALLY IMPORTANT AREAS OFF THE OREGON COAST FROM ALL FORMS OF FISHING GEAR USED TO CATCH GROUND FISH AND KNOWN TO HARM SEAFLOOR HABITATS, INCLUDING

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BOTTOM LONGLINES AND POTS. THESE FIVE AREAS, WHICH TOTAL 182 SQUARE MILES, ARE ALREADY PROTECTED FROM BOTTOM TRAWLING, AND WILL NOW RECEIVE AN ADDITIONAL LAYER OF PROTECTION WITH THIS ACTION.

OCEANA WAS SUCCESSFUL IN OUR CAMPAIGN TO PROTECT DEEP-SEA HABITAT IN THE GULF OF ALASKA BY ENSURING THAT FEDERAL ESSENTIAL FISH HABITAT FISHERY MANAGEMENT PLAN DESIGNATIONS INCLUDE CORAL AND SPONGE HABITATS. THE ESSENTIAL FISH HABITAT DESCRIPTIONS FOR SEVERAL COMMERCIAL STOCKS, INCLUDING GOLDEN KING CRAB, YELLOWEYE ROCKFISH, ATKA MACKEREL, AND NORTHERN ROCKFISH, NOW INCLUDE SPECIFIC REFERENCE TO CORAL AND SPONGE HABITATS BECAUSE OCEANA ELEVATED THEIR IMPORTANCE AS ESSENTIAL FISH HABITAT (EFH). (CONGRESS ESTABLISHED THE EFH MANDATE IN 1996 TO IMPROVE THE NATION'S MAIN FISHERIES LAW THE MAGNUSON-STEVENSON FISHERY CONSERVATION AND MANAGEMENT ACT HIGHLIGHTING THE IMPORTANCE OF HEALTHY HABITAT FOR COMMERCIAL AND RECREATIONAL FISHERIES.)

REDUCE SINGLE-USE PLASTICS

SEN. JEFF MERKLEY (OR) AND REP. JARED HUFFMAN (CA) REINTRODUCED THE OCEANA-BACKED BREAK FREE FROM PLASTIC POLLUTION ACT ON OCTOBER 25, 2023, WITH 45 U.S. REPRESENTATIVES AND 11 SENATORS JOINING AS COSPONSORS. OUR FIELD TEAM AND POLICY STAFF RECRUITED BILL SUPPORTERS, WHO INCLUDE MEMBERS FROM ALL OF THE STATES WHERE OCEANA HAS FIELD REPRESENTATIVES AND FIVE NEW MEMBERS OF CONGRESS. THE UPDATED VERSION OF THE BILL WOULD SET STRONG NATIONAL SOURCE REDUCTION TARGETS, PHASE OUT THE MOST PROBLEMATIC SINGLE-USE PLASTICS, INCLUDING PLASTIC FOAM, AND SUPPORT REUSE AND REFILL SYSTEMS.

ON SEPTEMBER 28, 2023, THE NATIONAL PARK SERVICE AND OTHER U.S.

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DEPARTMENT OF THE INTERIOR BUREAUS RELEASED THEIR FINALIZED PLANS TO PHASE OUT SINGLE-USE PLASTICS BY 2032. OCEANA HAS BEEN CALLING ON THE INTERIOR DEPARTMENT TO PUBLICLY RELEASE THESE PLANS, WHICH WERE A PART OF INTERIOR SECRETARY DEB HAALAND'S JUNE 2022 ORDER ON SINGLE-USE PLASTICS. WE APPLAUDED SECRETARY HAALAND'S COMMITMENT TO REDUCING PLASTICS AND SUPPORT OF REFILL AND REUSE SYSTEMS, INCLUDING PRIORITIZING WATER BOTTLE REFILLING STATIONS, AND URGED THE DEPARTMENT TO MOVE MORE QUICKLY, INCLUDING IMMEDIATELY PHASING OUT PLASTIC FOAM FOOD WARE.

FOLLOWING CAMPAIGNING BY OCEANA AND OUR ALLIES, DELAWARE ENACTED A LAW TO PHASE OUT PLASTIC FOAM FOOD WARE AND REDUCE OTHER UNNECESSARY SINGLE-USE PLASTICS. SPECIFICALLY, THE LAW PROHIBITS RESTAURANTS AND OTHER FOOD SERVICE ESTABLISHMENTS FROM PROVIDING POLYSTYRENE FOAM FOOD CONTAINERS, PLASTIC BEVERAGE STIRRERS, AND PLASTIC COCKTAIL AND SANDWICH PICKS, AND REQUIRES THAT SINGLE-USE PLASTIC STRAWS ONLY BE PROVIDED AT THE CUSTOMER'S REQUEST. EXPANDED POLYSTYRENE IS A FORM OF PLASTIC FOAM, MADE FROM FOSSIL FUELS, AND IS COMMONLY USED FOR FOOD CONTAINERS AND PACKAGING. THIS DISPOSABLE PACKAGING IS USUALLY THROWN AWAY AFTER A SINGLE USE AND BREAKS UP INTO SMALLER PIECES THAT ARE HARD TO CLEAN UP, DISPERSE RAPIDLY DUE TO THEIR LIGHTWEIGHT NATURE, AND CAN PERSIST IN THE ENVIRONMENT FOR DECADES. WITH THIS NEW LAW, DELAWARE JOINS A GROWING LIST OF U.S. STATES AND CITIES THAT HAVE TAKEN LEGISLATIVE ACTION TO TACKLE THE PLASTIC POLLUTION CRISIS.

FOLLOWING CAMPAIGNING BY OCEANA AND OUR ALLIES, OREGON PASSED TWO NEW LAWS TO COMBAT THE PLASTIC POLLUTION CRISIS. THE FIRST LAW PHASES OUT POLYSTYRENE FOAM FOOD WARE, PACKING PEANUTS, AND COOLERS. PLASTIC FOAM

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IS NOT ACCEPTED IN CURBSIDE RECYCLING AND IS ONE OF THE TOP ITEMS FOUND POLLUTING OREGON'S BEACHES. THIS TYPE OF PLASTIC OFTEN BREAKS UP INTO SMALLER PIECES, DISPERSES EASILY, AND CAN PERSIST IN THE ENVIRONMENT FOR CENTURIES. THIS LAW WILL ALSO BAN PFAS, NICKNAMED "FOREVER CHEMICALS," FROM FOOD PACKAGING BECAUSE THEY ACCUMULATE IN THE ENVIRONMENT AND POSE A THREAT TO HUMAN HEALTH. THE SECOND LAW REQUIRES THE STATE'S HEALTH CODE TO ENABLE RESTAURANTS TO USE REUSABLE CONTAINERS TO SERVE THEIR CUSTOMERS.

FOLLOWING CAMPAIGNING BY OCEANA, THE PLASTICS FREE WASHINGTON COALITION, AND OTHER ALLIES, A NEW LAW PASSED IN WASHINGTON THAT INCREASES ACCESS TO REFILLABLE WATER BOTTLE OPTIONS, REQUIRES HOTELS TO ELIMINATE SINGLE-USE PLASTICS FOR PERSONAL CARE PRODUCTS, AND REDUCES POLLUTION FROM PLASTIC FOAM-FILLED FLOATS AND DOCKS. SPECIFICALLY, IT REQUIRES THAT NEW BUILDINGS CONSTRUCTED WITH WATER FOUNTAINS ALSO CONTAIN BOTTLE REFILLING STATIONS; PHASES OUT THE USE OF SMALL PLASTIC CONTAINERS, WRAPPERS, AND PACKAGING FOR PERSONAL CARE ITEMS LIKE SHAMPOO OR SOAP BY HOTELS AND OTHER LODGING ESTABLISHMENTS; BANS SOFT PLASTIC FILM-WRAPPED FLOATS AND DOCKS; AND MANDATES A STUDY OF HARD-SHELL, FOAM-FILLED FLOATS AND DOCKS. A 2023 POLL CONDUCTED BY OCEANA FOUND THAT 92% OF WASHINGTON VOTERS ARE CONCERNED ABOUT SINGLE-USE PLASTIC PRODUCTS AND 87% SUPPORT LOCAL AND STATE POLICIES THAT REDUCE SINGLE-USE PLASTIC.

FOLLOWING CAMPAIGNING BY OCEANA AND ITS ALLIES, NEW YORK CITY LAWMAKERS PASSED A BILL REQUIRING THAT RESTAURANTS, FOOD DELIVERY APPS, AND ONLINE DELIVERY PLATFORMS ONLY PROVIDE CERTAIN SINGLE-USE ITEMS INCLUDING PLASTIC UTENSILS AND CONDIMENT PACKETS IF REQUESTED BY THE

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CUSTOMER. SINGLE-USE PLASTIC FOOD WARE, INCLUDING UTENSILS, IS A SIGNIFICANT SOURCE OF PLASTIC WASTE IN NEW YORK CITY THE LARGEST CITY IN THE U.S. A 2022 OCEANA POLL FOUND THAT 83% OF REGISTERED NEW YORK STATE VOTERS ARE CONCERNED ABOUT THE AMOUNT OF PLASTIC ITEMS USED IN FOOD DELIVERY AND TAKEOUT, AND 88% SUPPORT LOCAL AND STATE POLICIES TO REDUCE SINGLE-USE PLASTIC. PLASTIC IS ONE OF THE GREATEST CONTRIBUTORS TO CLIMATE CHANGE AND IS ENTERING THE OCEAN AT AN ALARMING RATE. SCIENTISTS ESTIMATE THAT 33 BILLION POUNDS OF PLASTIC WASH INTO THE OCEAN EVERY YEAR.

SALMON AQUACULTURE

FOLLOWING CAMPAIGNING BY OCEANA AND OUR ALLIES, THE U.S. STATE OF MAINE PASSED A LAW THAT ESTABLISHES LIMITS ON STOCKING DENSITY FOR NEW MARINE SALMON FARMS, MAKING IT HARDER FOR DEVELOPERS TO BUILD MONSTER AQUACULTURE OPERATIONS IN THE STATE'S WATERS. THIS NEW LAW FOLLOWS A PROPOSAL BY NORWEGIAN-BASED COMPANY AMERICAN AQUAFARMS IN 2021 TO BUILD AN EXTREMELY LARGE SALMON FARM IN FRENCHMAN BAY, JUST HALF A MILE OFFSHORE OF ACADIA NATIONAL PARK. STOCKING DENSITY THE AMOUNT OF FISH BY WEIGHT PACKED INTO AN AREA IS A KEY METRIC OF SALMON AND OTHER MARINE FINFISH AQUACULTURE. HIGHER STOCKING DENSITIES ARE OFTEN ASSOCIATED WITH DIMINISHED FISH HEALTH AND WATER QUALITY. OCEAN-BASED FISH FARMS ARE INHERENTLY RISKY AS THEY OFTEN ALSO USE VAST AMOUNTS OF PESTICIDES AND CHEMICALS TO PREVENT DISEASE AND PARASITES, WHICH CAN IMPACT THE SURROUNDING MARINE ECOSYSTEMS.

PROTECT ENDANGERED SPECIES FROM ENTANGLEMENT IN FISHING GEAR FOLLOWING CAMPAIGNING BY OCEANA AND ITS ALLIES, THE NATIONAL MARINE FISHERIES SERVICE AUTHORIZED THE COMMERCIAL USE OF AN INNOVATIVE

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FISHING GEAR THAT WILL PROTECT WHALES, DOLPHINS, SEA TURTLES, AND OTHER OCEAN ANIMALS FROM FISHING ENTANGLEMENTS OFF THE U.S. WEST COAST. CALLED DEEP-SET BUOY GEAR, THIS GEAR IS DESIGNED TO CATCH SWORDFISH IN A CLEAN AND PROFITABLE WAY. AUTHORIZATION OF THIS GEAR TYPE IS A CRITICAL STEP IN THE TRANSITION AWAY FROM MILE-LONG DRIFT GILLNETS, A HIGHLY UNSELECTIVE FISHING METHOD THAT HAD PREVIOUSLY ENTANGLED MANY OTHER OCEAN ANIMALS. THIS NEWLY APPROVED FISHING METHOD CONSISTS OF A FLOATING BUOY SUPPORTING A SINGLE VERTICAL LINE WITH UP TO THREE BAITED HOOKS THAT IS DEPLOYED DURING THE DAY WHEN SWORDFISH FEED AT DEEPER DEPTHS THAN MOST OTHER SPECIES. THE BUOYS INDICATE WHEN A FISH HAS BEEN CAUGHT, SO FISHERS CAN RETRIEVE THEIR CATCH WITHIN MINUTES OF IT BEING HOOKED. SWORDFISH CAUGHT WITH DEEP-SET BUOY GEAR EARN A MUCH HIGHER PRICE PER POUND THAN THOSE CAUGHT IN DRIFT GILLNETS BECAUSE THE FISH IS FRESHER AND NOT DAMAGED BY A NET. ADDITIONALLY, THE MONTEREY BAY AQUARIUM SEAFOOD WATCH PROGRAM ADDED SWORDFISH CAUGHT WITH DEEP-SET BUOY GEAR AND HARPOONS TO ITS GREEN LIST AS A "BEST CHOICE." THE GREEN LIST INCLUDES SEAFOOD RECOMMENDATIONS FOR BUSINESSES AND CONSUMERS BASED ON SEAFOOD THAT IS WELL MANAGED AND CAUGHT IN WAYS THAT CAUSE LITTLE HARM TO HABITATS OR OTHER WILDLIFE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

MARINE SCIENCE

EXPENSES \$ 2,532,980. INCLUDING GRANTS OF \$ 55,693. REVENUE \$ 0.

LAW

EXPENSES \$ 568,880. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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FORM 990, PART V, LINE 4B, LIST OF FOREIGN COUNTRIES:

BELGIUM, BELIZE, CHILE, SPAIN,

UNITED KINGDOM, DENMARK, PHILIPPINES, BRAZIL,

PERU, MEXICO, SWITZERLAND

FORM 990, PART VI, SECTION A, LINE 2:

BOARD MEMBERS, SUSAN ROCKEFELLER AND DAVID ROCKEFELLER, JR., HAVE A FAMILY RELATIONSHIP.

BOARD MEMBERS HERBERT M. BEDOLFE, III AND SARA LOWELL BOTH SERVE AS EMPLOYEES AND OFFICERS OF THE MARISLA FOUNDATION. HERBERT SERVES AS THE EXECUTIVE DIRECTOR AND SARA SERVES AS THE SECRETARY/MARINE PROGRAM DIRECTOR.

FORM 990, PART VI, SECTION B, LINE 11B:

INFORMATION FOR THE FEDERAL FORM 990 COMES LARGELY FROM OCEANA'S INDEPENDENTLY AUDITED FINANCIAL STATEMENTS, WHICH CONSOLIDATES OCEANA'S ACTIVITIES ACROSS NATIONAL BOUNDARIES. THE ACCOUNTING DEPARTMENT COLLECTS THIS AND OTHER INFORMATION NEEDED FOR THE FEDERAL FORM 990, WHICH IS REVIEWED AND PRESENTED IN DRAFT FORM BY A TAX ACCOUNTING FIRM. AFTER APPROVAL BY SENIOR MANAGEMENT, THE FINAL DRAFT OF THE 990 IS PRESENTED TO THE BOARD FOR REVIEW BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

EVERY YEAR, OCEANA'S OFFICERS, DIRECTORS, AND KEY EMPLOYEES FILL OUT A DISCLOSURE REPORT ASKING THEM TO DISCLOSE ANY FAMILY OR BUSINESS RELATIONSHIPS THEY MAY HAVE WITH OTHER OCEANA OFFICERS, DIRECTORS, OR KEY

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EMPLOYEES, AS WELL AS ANY FINANCIAL CONFLICTS OF INTEREST THEY MAY HAVE.

IN ADDITION, OCEANA'S CONFLICT OF INTEREST POLICY REQUIRES ANY DIRECTOR OR OFFICER WHO IS AN INTERESTED PERSON WITH RESPECT TO A TRANSACTION OR ARRANGEMENT UNDER CONSIDERATION BY THE CORPORATION TO PROMPTLY DISCLOSE TO THE BOARD OF DIRECTORS OR THE BOARD'S DESIGNATE THE EXISTENCE AND NATURE OF HIS OR HER FINANCIAL INTEREST IN THE TRANSACTION OR ARRANGEMENT.

CONFLICTS OF INTEREST REPORTING:

ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST MUST BE DISCLOSED TO THE CEO; PRESIDENT AND GENERAL COUNSEL; CFO; OR SENIOR DIRECTOR OF HUMAN RESOURCES, THE EXECUTIVE COMMITTEE MEMBER IN CHARGE OF THE COUNTRY OFFICE OR DEPARTMENT; OR THE OFFICE ADMINISTRATOR FOR THE COUNTRY OFFICE. THIS INCLUDES ACTUAL OR POTENTIAL CONFLICTS INVOLVING BUSINESS OR FINANCIAL INTEREST, FAMILY RELATIONSHIPS, OR SEXUAL/ROMANTIC RELATIONSHIPS.

THE CFO WILL DETERMINE WHETHER ANY STEPS MUST BE TAKEN TO AVOID AN APPEARANCE OR EXISTENCE OF A CONFLICT OF INTEREST OR THE CREATION OF AN ENVIRONMENT THAT OTHERS IN THE WORKPLACE MIGHT REASONABLY FIND TO BE UNPROFESSIONAL OR INAPPROPRIATE. SUCH STEPS, DEPENDING ON THE NATURE OF THE CONFLICT OF INTEREST, MIGHT INCLUDE, BUT ARE NOT LIMITED TO, DIVESTITURE OF ADVERSE INTERESTS, RECUSAL FROM CERTAIN DECISIONS, TRANSFER OF ONE OF THE EMPLOYEES TO ANOTHER DEPARTMENT (IF A POSITION IS AVAILABLE), CHANGING THE MANAGER FOR ONE OF THE EMPLOYEES, OR, WHEN OTHER OPTIONS ARE NOT FEASIBLE, THE TERMINATION OF EMPLOYMENT OF ONE OF THE EMPLOYEES.

EMPLOYEES WHO WISH TO PROVIDE SERVICES TO OR FOR THE BENEFIT OF ANY ENTITY OUTSIDE OCEANA MUST DISCLOSE SUCH PROPOSED ACTIVITY TO OCEANA, WHICH WILL

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

MAKE APPROPRIATE DETERMINATIONS IN ACCORDANCE WITH THE ORGANIZATION'S
GLOBAL CODE OF ETHICS.

FAMILY RELATIONSHIPS (NEPOTISM): OCEANA WILL NOT ALLOW A
SUPERVISOR/SUBORDINATE RELATIONSHIP TO EXIST BETWEEN FAMILY RELATIVES.

SEXUAL/ROMANTIC RELATIONSHIPS: ROMANTIC RELATIONSHIPS BETWEEN EMPLOYEES
THAT CONSTITUTE AN ACTUAL OR REASONABLY-PERCEIVED CONFLICT OF INTEREST ARE
PROHIBITED.

FORM 990, PART VI, SECTION B, LINE 13

WHISTLEBLOWING AND REPORTING VIOLATIONS:

OCEANA NEEDS AND EXPECTS THE SUPPORT AND COOPERATION OF ITS EMPLOYEES TO
ENFORCE ITS POLICIES. EMPLOYEES WHO HAVE EXPERIENCED, OBSERVED, OR LEARNED
ABOUT CONDUCT THEY BELIEVE IS CONTRARY TO OCEANA'S POLICES OR CODE OF
ETHICS MUST REPORT SUCH VIOLATIONS (OR POTENTIAL OR SUSPECTED VIOLATIONS).

OCEANA PROVIDES TWO WAYS TO REPORT VIOLATIONS.

FIRST, VIOLATIONS MAY BE REPORTED THROUGH A REPORTING SYSTEM THAT OCEANA
HAS SET UP THROUGH AN ONLINE WEBSITE OR BY CALLING THE PHONE NUMBER LISTED
FOR EACH COUNTRY ON THAT WEBSITE. THE SITE IS CONFIDENTIAL, EASY TO USE,
AND ALWAYS AVAILABLE. EMPLOYEES HAVE THE OPTION TO DISCLOSE THEIR IDENTITY
OR MAKE A REPORT ANONYMOUSLY; HOWEVER, DISCLOSING IDENTITY IS STRONGLY
ENCOURAGED TO ENABLE OCEANA TO CONDUCT A THOROUGH INVESTIGATION, ESPECIALLY
IN THE CASE OF A POLICY THAT PROTECTS INDIVIDUALS (FOR EXAMPLE, CONCERNING
SEXUAL HARASSMENT OR DISCRIMINATION).

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ANY REPORT THAT IMPLICATES THE CEO; PRESIDENT AND GENERAL COUNSEL; OR CFO WILL BE FORWARDED BY THE THIRD PARTY ADMINISTRATOR OF THE WEBSITE TO THE CHAIR, VICE CHAIR AND TREASURER OF OCEANA'S BOARD OF DIRECTORS.

SECOND, VIOLATIONS MAY BE REPORTED TO THE APPROPRIATE STAFF PERSON, AS FOLLOWS.

THE VIOLATION MUST BE REPORTED TO THE CEO; PRESIDENT AND GENERAL COUNSEL; CFO; OR SENIOR DIRECTOR OF HUMAN RESOURCES, IF THE VIOLATION INVOLVES ONE OF THE FOLLOWING ISSUES:

- SEXUAL OR OTHER HARASSMENT
- UNLAWFUL DISCRIMINATION
- FINANCIAL MISCONDUCT OR MISREPORTING
- BRIBERY OR CORRUPTION
- RETALIATION FOR REPORTING ANY VIOLATION

IF THE VIOLATION INVOLVES ANY OTHER ISSUE, THE REPORT MUST BE MADE TO ANY OF THE FOLLOWING: CEO; PRESIDENT AND GENERAL COUNSEL; CFO; OR GLOBAL DIRECTOR OF HUMAN RESOURCES; THE EXECUTIVE COMMITTEE MEMBER IN CHARGE OF THE COUNTRY OFFICE OR DEPARTMENT; OR THE OFFICE ADMINISTRATOR FOR THE COUNTRY OFFICE.

INVESTIGATION: WHEN AN EMPLOYEE REPORTS A VIOLATION OF THIS CODE, OCEANA WILL INVESTIGATE AND TAKE CORRECTIVE ACTION AS WARRANTED UNDER THE CIRCUMSTANCES. THE STEPS TO BE TAKEN DURING THE INVESTIGATION ARE NOT FIXED IN ADVANCE (EXCEPT AS REQUIRED BY APPLICABLE LAW), BUT INSTEAD WILL VARY DEPENDING UPON THE NATURE OF THE ALLEGATIONS. SUCH INVESTIGATION WILL

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REMAIN CONFIDENTIAL TO THE EXTENT CONSISTENT WITH EFFECTIVELY UNDERSTANDING THE FACTS AND TAKING CORRECTIVE MEASURES.

RESOLVING THE MATTER: IF OCEANA DETERMINES THAT A VIOLATION HAS OCCURRED, THE COMPANY WILL TAKE APPROPRIATE REMEDIAL ACTION TO CORRECT THE SITUATION. ANY EMPLOYEE DETERMINED BY OCEANA TO BE RESPONSIBLE FOR A VIOLATION WILL BE SUBJECT TO APPROPRIATE DISCIPLINARY ACTION, SUBJECT TO APPLICABLE LAW, UP TO AND INCLUDING TERMINATION. IT IS A CONDITION OF EMPLOYMENT THAT EMPLOYEES COOPERATE WITH ALL OCEANA INVESTIGATIONS. IN ADDITION, OCEANA MAY CHOOSE TO TAKE ACTION EVEN IF IT CONCLUDES THAT THE ALLEGED CONDUCT NEITHER VIOLATES OCEANA'S GLOBAL CODE OF ETHICS NOR THE LAW, BUT SUCH CONDUCT WAS IMPERMISSIBLY INTERFERING WITH THE WORK ENVIRONMENT.

NO RETALIATION: IT IS A VIOLATION TO RETALIATE AGAINST AN INDIVIDUAL WHO REPORTS INCIDENTS THAT HE OR SHE BELIEVES TO BE VIOLATIONS OF OCEANA'S GLOBAL CODE OF ETHICS, OR WHO COOPERATES IN AN INVESTIGATION OF A VIOLATION. RETALIATION IS A SERIOUS VIOLATION AND SHOULD BE REPORTED IMMEDIATELY. THE REPORT AND INVESTIGATION OF ALLEGATIONS OF RETALIATION WILL FOLLOW THE PROCEDURES SET FORTH. ANY PERSON FOUND TO HAVE RETALIATED AGAINST AN INDIVIDUAL FOR REPORTING DISCRIMINATORY HARASSMENT OR PARTICIPATING IN AN INVESTIGATION OF ALLEGATIONS OF SUCH CONDUCT WILL BE SUBJECT TO APPROPRIATE DISCIPLINARY ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

OCEANA'S PROCESS FOR DETERMINING COMPENSATION OF ITS CEO, OFFICERS, AND KEY EMPLOYEES IS AS FOLLOWS: ANNUALLY, OCEANA PROVIDES THE BOARD DIRECTORS WITH DATA FROM MULTIPLE SOURCES ON COMPARABLE SALARIES AND BENEFITS IN OTHER NONPROFIT ORGANIZATIONS, ESPECIALLY BUT NOT LIMITED TO THOSE IN THE

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CONSERVATION FIELD, FOR OCEANA'S CEO. THE BOARD REVIEWS AND DISCUSSES THE COMPENSATION DATA AS WELL AS THE CEO'S ACHIEVEMENTS FOR THE PRIOR YEAR AS WELL AS HIS PROPOSED GOALS FOR THE NEXT YEAR BEFORE TAKING A DECISION ON ANY ADJUSTMENTS TO THE CEO COMPENSATION OF BENEFITS.

OCEANA PROVIDES THE FINANCE AND AUDIT COMMITTEE OF THE BOARD DIRECTORS WITH DATA FROM MULTIPLE SOURCES ON COMPARABLE SALARIES AND BENEFITS IN OTHER NONPROFIT ORGANIZATIONS, ESPECIALLY BUT NOT LIMITED TO THOSE IN THE CONSERVATION FIELD, FOR OCEANA'S OFFICERS, TOP MANAGEMENT, AND KEY EMPLOYEES ("THE EXECUTIVE TEAM", OR "EC"). THE COMMITTEE DISCUSSES EACH OF THE EC MEMBER'S ACHIEVEMENTS FOR THE PRIOR YEAR AS WELL AS HER/HIS PROPOSED GOALS FOR THE NEXT YEAR. THE COMMITTEE REVIEWS THESE DATA TO DETERMINE IF THE COMPENSATION IS REASONABLE AND THAT OCEANA HAS NOT ENGAGED IN AN EXCESS BENEFIT TRANSACTION WITH ANY INDIVIDUAL IN A POSITION TO SUBSTANTIALLY INFLUENCE THE ORGANIZATION'S AFFAIRS.

THE BOARD OF DIRECTORS AND AUDIT AND FINANCE COMMITTEE DISCUSSIONS ARE DOCUMENTED IN THE MINUTES OF THE RESPECTIVE BODIES.

OCEANA REGULARLY CONDUCTS COMPENSATION REVIEWS, MOST RECENTLY IN NOVEMBER 2023.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY

FORM 990, PART VI, SECTION C, LINE 19:

OCEANA POSTS ANNUAL REPORTS, ITS AUDITED FINANCIAL STATEMENTS, AND THE

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PUBLIC DISCLOSURE COPY OF ITS IRS FORM 990 ON ITS WEBSITE, WWW.OCEANA.ORG.

IT ALSO SHARES RELEVANT INFORMATION WITH INDEPENDENT WATCHDOG ORGANIZATIONS SUCH AS GUIDESTAR, CHARITY NAVIGATOR AND THE BETTER BUSINESS BUREAU TO ALLOW THESE ORGANIZATIONS INDEPENDENT ASSESSMENT OF OCEANA'S ACCOUNTABILITY AND TRANSPARENCY.

OCEANA'S ARTICLES OF INCORPORATION AND BY-LAWS ARE AVAILABLE ON OCEANA'S WEBSITE AND TO MEMBERS OF THE PUBLIC UPON WRITTEN REQUEST. OCEANA'S ARTICLES OF INCORPORATION, AS WELL AS A CERTIFICATE OF GOOD STANDING, ARE ALSO INDEPENDENTLY AVAILABLE THROUGH THE DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS FOR THE DISTRICT OF COLUMBIA (WHERE OCEANA, INC. IS INCORPORATED), THOUGH THERE IS A FEE FOR THIS SERVICE.

FORM 990

THIS RETURN PRESENTS CONSOLIDATED FINANCIAL STATEMENTS FOR OCEANA, INC. AND ITS NON-U.S. AFFILIATES. OCEANA HAS OFFICES IN SPAIN, BRAZIL, DENMARK, BELGIUM, MEXICO, PHILIPPINES, BELIZE, LONDON, CHILE AND PERU FOR THE PURPOSE OF BUILDING AN INTERNATIONAL MOVEMENT TO SAVE THE OCEAN THROUGH PUBLIC POLICY ADVOCACY, SCIENCE AND ECONOMICS, LEGAL ACTION, GRASSROOTS MOBILIZATION, AND PUBLIC EDUCATION. THE OPERATIONS IN SPAIN, BELIZE, BRAZIL, MEXICO, SWITZERLAND, AND THE UNITED KINGDOM ARE INCORPORATED AS INDEPENDENT ENTITIES IN THOSE COUNTRIES UNDER LOCAL LAW. HOWEVER, THESE ENTITIES ARE DEPENDENT ON OCEANA FOR FUNDING, PARTICIPATE IN OCEANA ACTIVITIES AND DECISION-MAKING, AND CARRY OUT THE GENERAL MISSION AND INTERNATIONAL ACTIVITIES OF OCEANA.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **OCEANA, INC.** Employer identification number **51-0401308**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
OCEANA ACTION, INC. - 31-1814181 1025 CONNECTICUT AVENUE, NW, #200 WASHINGTON, DC 20036	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE.	DISTRICT OF COLUMBIA	501(C)(4)	N/A	OCEANA, INC.	X	
FUNDACION OCEANA GRAN VIA 62, 7 IZDA MADRID, SPAIN 28013	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE.	SPAIN	N/A	N/A	OCEANA, INC.	X	
OCEANA UK 10 QUEEN ST PLACE LONDON, UNITED KINGDOM EC4R 1BE	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE.	UNITED KINGDOM	N/A	N/A	OCEANA, INC.	X	
OCEANA IN BELIZE P.O. BOX 731 BELMOPAN, BELIZE	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE.	BELIZE	N/A	N/A	OCEANA, INC.	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2023

SEE PART VII FOR CONTINUATIONS

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
FRIENDS OF OCEANA RUE D'ITALIE 10 1211 GENEVA, SWITZERLAND	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE.	SWITZERLAND	N/A	N/A	OCEANA, INC.	X	
OCEANA BRASIL SIG QUADRA 1, LOTE 985, SALA 251 CENTRO EMPRESARIAL PARQUE, BRASILIA, BRAZIL	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	BRAZIL	N/A	N/A	OCEANA, INC.	X	
OCEANA MEXICO POSEIDON 39, COL. CREDITO CONSTRUCTOR CIUDAD DE MEXICO, MEXICO CP03940	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE.	MEXICO	N/A	N/A	OCEANA, INC.	X	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) OCEANA MEXICO	B	1,771,101.	COST
(2) OCEANA BRASIL	B	1,983,209.	COST
(3) FUNDACION OCEANA	B	2,663,475.	COST
(4) OCEANA IN BELIZE	B	637,647.	COST
(5) OCEANA UK	B	1,402,057.	COST
(6) FRIENDS OF OCEANA	C	1,044,252.	COST

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionate allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME AND ADDRESS OF RELATED ORGANIZATION:

OCEANA BRASIL

SIG QUADRA 1, LOTE 985, SALA 251

CENTRO EMPRESARIAL PARQUE, BRASILIA, BRAZIL 70610-410