

## 1. Purpose

Whitehaven Coal Limited (Whitehaven or the company) is committed to developing and sustaining a work environment that supports employees in balancing their work and family lives when considering the requirement for employees to be based in remote locations.

This policy outlines the conditions of financial and other assistance available to eligible employees of Whitehaven Coal who are required to domestically relocate as part of their appointment to a role or internal transfer.

This policy has been developed to outline the basic requirements and additional allowances related to an individual's move. The objective of this policy is to ensure a consistent and equitable approach to relocations.

## 2. Scope

This policy applies to eligible, or potential, employees of Whitehaven Coal who are required to relocate permanently or temporarily within Australia as part of their appointment to a role or internal transfer. This policy applies to domestic relocations only.

## 3. Definitions

Throughout this policy, the following terminology is used:

- Old location – the original location the employee is moving from;
- New location – the location that the employee is moving to;
- Relocation service provider– means a third party engaged by Whitehaven Coal, to assist it and its employees with various relocation matters;
- Company - means Whitehaven Coal or its related entities; and
- Partner/ family – where partners and/ or families are referred to in the Mobility policy, this includes same sex partners and same sex families as well as opposite sex partners and families.

## 4. Policy Requirements

### Principles

To be eligible for relocation services and reimbursement of relocation expenses, the following criteria must be met:

- the move must be at the request of Whitehaven Coal or agreed to by the company at its sole discretion
- the move must be approved in advance by the relevant leader and is intended to exceed two years and / or is a permanent relocation
- new hires, who are required to move as part of their appointment may qualify for benefits detailed in this policy. Casual and Maximum Term employees are not entitled to relocation support. Part Time Permanent employees are eligible to relocation support.

When Whitehaven Coal provides, and an employee accepts relocation benefits under this policy, the following principles should be adhered to:

- the relocation must be for the purpose of hiring a new employee or relocating an existing employee from another location within Australia;
- all applicable entitlements and benefits should be documented in employee's individual relocation schedule and must be agreed before the relocation occurs; and

- the reimbursements stated in this policy are expressed as maximum entitlements (e.g. “Reimbursements of up to AUD\$20,000”). It should not be expected that reimbursements will always occur up to the maximum level.

## Approvals Process

The move must be at the request of Whitehaven Coal or agreed to by the company at its sole discretion. The move must be approved in advance by the relevant manager and be in line with the Mobility Schedule of Fees.

The individual will be provided with a contract of employment (unless already employed by Whitehaven Coal) and Relocation Schedule. All applicable entitlements and benefits should be documented in the employee’s individual Relocation Schedule and must be agreed before the relocation occurs. Remuneration must be within the job requisition and contract creation process.

## Costs

The receiving Business Unit understands and acknowledges that all costs associated with the recruitment and relocation of the individual will be borne by their Business. It is recommended that a relocation costing is prepared at the time of contract creation.

## 5. Remuneration

The employee’s compensation will be aligned to the new location and this will be outlined in the Remuneration Schedule.

## 6. Relocation Benefits – Core

All domestic new hire employees’ relocations will be provided with the following items as standard.

### Recruitment / HR Briefing

Pre-assignment discussions will be conducted by Whitehaven Coal’s Recruitment P&C team. The purpose of this briefing is to help the employee to understand the elements and provisions of their relocation support and what to expect upon arrival to the site location.

### Travel Insurance

Travel insurance will be provided under the Whitehaven Coal travel insurance policy supplied by the company’s nominated provider. The insurance will cover the employee, their partner and approved dependents whilst in transit.

### Travel Expenses

Whitehaven Coal will cover travel expenses to the new location for the employee, their partner and dependents living in the same household.

Expenses covered include:

- Economy airfares between the original and destination cities by the most direct route; and
- Airport transfer on arrival.

Transfers may include from the airport to accommodation or from the nearest capital city airport to the appropriate regional airport where required.

Alternatively, an employee may drive their own vehicle to the new location and may seek reimbursement for the fuel costs at a rate of 88 cents per km or as prescribed by the Australian Tax Office.

## Emergency Assistance

In the event of a natural disaster or security issue, Whitehaven Coal will provide the employee with emergency evacuation

assistance aligned to a company policy. The employee should be aware of the relevant contacts in the event of an emergency.

### 7. Discretionary Support

Discretionary items are additional support which may be provided at Whitehaven Coal's discretion. Whitehaven Coal may select one or more discretionary benefits from the list below depending on the individual's circumstances. Before providing these amounts, the business should consider the associated cost including any tax cost which may arise for Whitehaven Coal in providing the benefit.

#### Familiarisation Visits

A familiarisation visit may be required to provide a prospective employee with the opportunity to familiarise themselves with both the new location and Whitehaven Coal. A familiarisation visit may also be required for an in-person interview and medical at the Whitehaven Coal medical clinic.

Familiarisation visits will be arranged with the following conditions and must be initiated through our designated relocation service provider:

- Familiarisation visits are available to the applicant and their partner. The visit is for a maximum of 5 days. Airfares are at the discretion of Whitehaven Coal and are in the form of economy airfares (via the most direct route).
- Alternatively, an employee may drive their own vehicle to the new location and may seek reimbursement for fuel at a rate of 88 cents per kilometre or as prescribed by the Australian Tax Office.

#### Relocation Costs

Whitehaven Coal will cover all reasonable expenses involved with the Employee relocating within Australia, up to a maximum of AUD\$20,000. Employees will be referred to Whitehaven Coal's dedicated relocation service provider. These costs include:

- packing and removals;
- insurance (subject to insurance provider terms and conditions);
- freight;
- delivery;
- transport of tools of trade; and
- short-term storage if required.

This support does not extend to vintage vehicles, boats, perishable items, items that require special handling, wine/spirits collections, high value antiques or artwork and/or any items that are prohibited by law.

## Vehicle

Whitehaven Coal will cover the cost of transportation of up to two vehicles under this policy and will form part of the removal costs maximum. The individual is required to use Whitehaven Coal's preferred removalist providers.

Exclusions apply per the above relocation cost guideline. Motor vehicles may be transported by either road or rail (whichever is appropriate) to the new location. Relocation of vehicle transportation does include caravans, boats, jet skis, trailers or any other vehicle, which is not a sedan, station wagon, 4WD or hatchback or that which is not typically used in business or personal commuting.

Whitehaven Coal may also cover the cost of a hire car for a maximum of 14 days in the event that an employee is required to wait for their vehicle to arrive.

## Insurance Of Personal Effects

Whitehaven Coal insures agreed personal effects including tools of trade against loss or damage during removal or storage, with the exception of vintage vehicles, boats, perishable items, items that require special handling, wine/spirits collections, high value antiques or artwork and/or any items that are prohibited by law.

Employees are responsible for declaring any special household items such as antiques, paintings, jewellery or cellared wine for insurance purposes and for funding the costs arising in relation to insuring these particular items. Employees must complete a Valuation Declaration Form, remembering to include all items (including those mentioned above) before personal effects are removed. This form is provided by Whitehaven Coal's designated relocation provider prior to the move.

## Shipment Of Family Pets

Whitehaven Coal may cover up to a maximum of AUD\$3,000 in expenses incurred in the relocation of family household pets, including pet boarding if required, for up to two weeks.

## Destination Services

Whitehaven Coal may provide assistance with one day's rental and one day's school search (each) for the employee. The school search service will only be applicable for school aged children (five years and over). This can be arranged by the designated relocation service provider (Grace).

This leave will be recorded as 'special paid leave' and you are required to speak to your manager in regards to these requests.

## Costs Of Selling and Purchasing A New House

Whitehaven Coal may arrange to pay or reimburse incidental expenses related to the sale of the employee's primary residence in the old location and purchasing a new one (including legal services and agent's fees) where the employee has entered into a valid salary sacrifice arrangement. Any proposed arrangement should be discussed with the Executive General Manager – People and Culture in consultation with the tax and payroll teams.

In order to qualify for this benefit, it is important to note that the employee must both sell their primary residence in the old location and purchase a new primary residence in the new location.

To qualify for this benefit in relation to the sale of property, the following criteria must be satisfied:

1. The employee sells their primary residence in the old location solely because they are required to change their usual place of residence to perform the duties of their new employment in the new location;
2. The employee was notified of the role with Whitehaven Coal at a time when they owned the former main residence and Whitehaven notified them that they would be required to perform the duties of that employment in the new location;
3. At the notice time, they occupied, or proposed to occupy, the dwelling in their usual place of residence, and
4. The contract for sale of the former home is entered into within 2 years from the day on which they commenced employment in the new location.

To qualify for this benefit in relation to the purchase of property, the following criteria must be satisfied:

1. The employee acquired the property solely because they were required to change their usual place of residence in order to perform the duties of their employment to the new location;
2. The employee entered into a contract to acquire the property in Australia on a day within 4 years after the commencement of employment in the new location;
3. Immediately after the completion of the acquisition, the employee occupied the new property, or proposed to occupy the new property, as their usual place of residence.

Examples of incidental costs on sale or purchase of a property may include:

- Legal fees
- Agent fees
- Advertising fees
- Stamp duties.

### **Temporary Accommodation**

Employees and their dependents may be offered temporary accommodation once they arrive in their new location for six weeks, however, this may be extended on approval by the Group Manager, Workforce Resourcing and Recruitment. The temporary accommodation will be arranged by our designated relocation service provider and will be in a Whitehaven Coal preferred accommodation, which may also include Camp for singles. Camp accommodation will be provided for three months. If there are extensions up to six months or beyond the employee must complete and sign the “Temporary accommodation relating to relocation” declaration and return a copy to Whitehaven Coal.

Sections A and D of the declaration must be completed along with the relevant part of section B.

If provided with temporary accommodation employees are responsible for their own meals. In addition, the following are not considered a Whitehaven Coal expense and will not be reimbursed:

- liquor / mini-bar;
- movie hire;
- confectionery;
- laundry;
- magazines; and
- excessive (determined at Whitehaven Coal’s discretion) personal phone calls.

### **Rental Furniture**

Subject to Group Manager, Workforce Resourcing and Recruitment approval, Whitehaven Coal may cover the cost of “reasonable” (as determined by Whitehaven Coal) rental furniture only if:

- The employee finds permanent accommodation before their temporary accommodation period is up, and their shipment has not arrived yet; or
- The employee’s temporary accommodation period has expired, and their shipment has still not arrived at their new location.

**Rental Bond Advance**

Assistance can be provided in the form of a rental bond advance, which Whitehaven Coal's designated relocation provider can administer. Employees must repay the bond via monthly repayments automatically deducted from their salary over a six-month period, following receipt of the rental bond advance.

**Rental Assistance – Relocation to the Central Highlands or Gunnedah Basin Only**

Eligible employees who relocate to the Central Highlands (Queensland) or Gunnedah Basin (New South Wales) Operations may receive rental assistance for the first 12 weeks of their relocation period up to a maximum amount, starting from their start date. The rental assistance does not form part of the \$20,000 relocation cost. Eligible Employees will receive the following rental assistance:

- AUD\$350 per week — family; or
- AUD\$300 per week — single or couple

All rental reimbursement claims must be supported with original receipts or rental ledger. Maximum amount claimable for all rental reimbursements are if all 12 weeks are claimable:

- AUD\$4200 — family; or
- AUD\$3600 — single or couple

**Incidental costs**

Whitehaven Coal may reimburse “reasonable” (as determined by Whitehaven Coal) miscellaneous expenses incurred as a result of relocation up to the policy maximum, however it is the employee's responsibility to minimise these costs where possible.

All incidental claims must be supported with original receipts. The incidental costs does not form part of the \$20,000 relocation cost. Maximum amount claimable for all incidental costs are:

- AUD\$1,000 - family or couple; or
- AUD\$500 - single.

Examples of items commonly claimed include but are not limited to temporary accommodation at the original location, excess baggage, meals or fuel required while travelling to their new location, vehicle registration fee, driver's licence fee, mail redirection, pet vaccinations required for transport and utility disconnection/connection fees.

Incidental expenses may incur Fringe Benefits Tax (FBT), which is covered by Whitehaven Coal. All FBT paid by Whitehaven Coal will appear on the Employee's Annual Payment Summary. All incidental expense reimbursement claims are required to be submitted within three months of the relocation commencement date.

## 8. Terms & Conditions of Relocation

### Terms of Employment

All terms and conditions of employment shall remain as per the relevant Enterprise Agreement / Contract of Employment.

### Voluntary Separation

Where an employee resigns, retires, or abandons their employment within two (2) years of commencement of the assignment for which benefits have been paid under this policy, they will be liable to repay in full any travel and removal assistance they have received. Accommodation assistance granted in accordance with this policy will not be recovered on separation.

Date of Termination	Proportion to be repaid
Under 24 months	100%

### Involuntary Separation

If termination of employment is Company initiated due to performance, or misconduct within two (2) years of commencement of the assignment for which benefits have been paid under this policy, they will be liable to repay in full any travel and removal assistance they have received. Accommodation assistance granted in accordance with this policy will not be recovered on separation.

If termination of employment is Company initiated due to other reasons such as redundancy or end of fixed term employment period for which benefits have been paid under this policy, the Company holds discretion on whether Whitehaven Coal will seek reimbursement of any travel and removal assistance received.

## 9. Breach of Policy

Failure to comply with this policy may result in disciplinary action, up to and including dismissal.

## 10. Exceptions

The intent of this policy is to cover the majority of relocation related costs. The program support provided is regularly benchmarked and is competitive with other organisations, therefore the Company has determined that exceptions to policy are minimal. The Relocation costs and Incidental costs benefits are designed to offset costs not specifically covered by this policy.

Any requests for exceptions to the policy, must follow the Company's established process. Exceptions to the policy may be granted at the discretion of the company and must be approved by the Executive General Manager – People & Culture.

## Document Details

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