

1. Purpose

Whitehaven Coal recognises that it is challenging for new employees to relocate to Australia. The purpose of this policy is to assist our People & Culture team in providing new employees with appropriate support during the time of their relocation.

2. Scope

This policy applies to new employees who are relocating from an international location to Australia.

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 including defacto / 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.
- Definition of defacto - the law requires that you and your former partner, who may be of the same or opposite sex, have a relationship as a couple living together in a genuine domestic basis. However, your relationship is not a de facto relationship if you were legally married to one another or if you are related by family.

4. Policy Requirements

Principles

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

- the relocation must be for the purpose of hiring a new or existing employee not currently living in Australia
- Casual, temporary and part-time employees are not entitled to relocation support
- all applicable entitlements and benefits should be documented in the employee's individual relocation schedule and must be agreed before the relocation occurs
- the reimbursements stated in this policy are expressed as maximum entitlements (e.g., "Reimbursements of up to AUD\$50,000"). It should not be expected that reimbursements will always occur up to the maximum level.

International Relocations Approvals Process

All international relocations must be approved by the Group Manager, Workforce Resourcing and Recruitment prior to any offer of employment being made and in line with the mobility schedule of fees. The move must be at the request of Whitehaven Coal or agreed to by the Company at its sole discretion and must be approved in advance by the relevant managers including General Manager.

The individual will be provided with a contract of employment 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 reflected in the 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 relocation costing is prepared at the time of contract creation.

5. Remuneration

The employee will be provided with remuneration aligned to the local market in which they will be employed. The base remuneration will be delivered from the new location payroll in new location currency from effective date of employment in the New Location.

Tax

The employee is responsible for any worldwide taxes that may arise on their Company and personal income. The employee will need to ensure they personally meet the relevant tax filing deadlines in both Old and New Locations. Any penalties or interest charges resulting from late tax filing obligations will be the employee's personal responsibility.

Offshore Relocations

From time to time, Whitehaven Coal may relocate employees to Whitehaven Coal overseas entities, on a short, or long-term basis. The terms and conditions applicable to these relocations will be set out in a separate arrangement between the Company and the employee, and will be subject to the laws, regulations and practices of the new location.

6. Relocations Benefits - Core

All international employees sponsored by Whitehaven Coal will be provided the following items as standard.

Recruitment / HR Briefing

Pre-assignment discussions will be conducted by Whitehaven Coal's Workforce Resourcing and Recruitment / People & Culture Team. The purpose of this briefing is to help the employee to understand the elements, provisions of their relocation support, and what to expect upon arrival to the new location.

Visa Sponsorship Obligations

Where an Employee has been sponsored on a subclass 482 visa, there are certain obligations that apply to them as well as to the Company, to ensure that Whitehaven Coal is not in breach of the relevant visa conditions. The Company's obligations include, but are not limited to the following:

- subclass 482 visa holders can only work in the position for which their visa was granted. A significant change in the role may require a new visa nomination application to be lodged for approval
- if an employee who has been sponsored by Whitehaven Coal on a subclass 482 visa leaves the business, they have 180 days from their last day of employment to obtain another visa. If another visa cannot be arranged, they must leave Australia and the return airfares for the employee and their dependents are the responsibility of Whitehaven Coal

- employees who no longer work for Whitehaven Coal can transfer their 482 visa to another company who can sponsor them in the same occupation code within 180 days. Until the employee transfers their 482 sponsorship they can work in any occupation during the 180 days.

Visa Costs

Whitehaven Coal will cover the cost of the preparation and application of the subclass 482 visas (or applicable visa if it is determined that a different visa category is required). This will be arranged by the Company's migration agent.

Police check expenses are not included. The employee can choose to claim these costs under incidental expense reimbursement within their allocated limit. Only the cost of the entry visa into Australia as part of the relocation is exempt from Fringe Benefits Tax (FBT). Any support with subsequent visa renewals or sponsorship will be subject to FBT payable by the Company.

Pre-departure Medical

Whitehaven Coal will cover any costs associated with the employee and any approved accompanying dependents with mandatory pre-departure 'fit-for-travel' medical examinations e.g. for visa approval. This cost is exempt from FBT.

Taxation Advice

Through the Company's preferred taxation advice provider, Whitehaven Coal will provide assistance with taxation matters to assist in understanding the personal tax impact of the employee's move and the employee's filing obligations. This will be covered in a pre-departure taxation briefing with the provider in the Old Location prior to the employee's departure and a post arrival briefing with the tax provider in the New Location. The taxation briefing has a maximum limit of AUD\$1,500.

Whitehaven Coal accepts no liability for any advice given by the taxation provider, or any loss or claim incurred by the employee in connection with the advice. Only the costs for Australian taxation advice will be exempt from FBT. Any costs in relation to taxation advice relating to the Old Location will be subject to FBT payable by the Company.

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. The cost is exempt from FBT.

Relocation Flights

Whitehaven Coal will cover travel expenses to Australia for the employee, their partner, and dependents living in the same household. Expenses covered include:

- One-way premium economy airfares between the original and destination cities by the most direct route
- 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.

Relocation flights are exempt from FBT.

Emergency Assistance

In the event of a natural disaster or security issue, Whitehaven Coal will provide the employee and accompanying family with emergency evacuation assistance aligned to company policy. The employee should be aware of the relevant contacts in the event of an emergency.

The cost is exempt from FBT if it forms part of the relocation.

Health Insurance

It is the employee's responsibility to maintain adequate health cover for themselves and their approved accompanying dependents through an international health cover provider for the duration of their employment unless Company assistance is required for immigration purposes.

A copy of the private health insurance document will be requested before the prospective employee's flights are confirmed to ensure that visa requirements are met before departing their home country. If this cost is paid by Whitehaven, it will be subject to FBT payable by the Company.

Discretionary items are additional support which may be provided at Whitehaven Coal's discretion. The Company 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.

7. Discretionary Support

Familiarisation Visits

A familiarisation visit may be required to provide prospective employees with the opportunity to familiarise themselves with both Australia and Whitehaven Coal. A familiarisation visit may also be required for an in-person interview. The costs of such visits are exempt from FBT.

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

- The visit should be for the purpose of recruiting a manager level or above position and any requirement for a level below these positions will require further approval from the relevant EGM. Please contact the Grace Mobility Team.
- Familiarisation visits are available to the applicant, their partner, and dependent children under the age of 18 only. The visit is for a maximum of five days. Airfares are at the discretion of Whitehaven Coal and are in the form of economy airfares (via the most direct route), and/or economy airfares for dependent children.

Cultural / Language Training Program

A cultural training program may be provided to employees and accompanying dependents online or by a third-party consultant for certain host locations. For transfers to a location where the language spoken is not the employee's first language, language training may also be provided (employee only), capped at 80 hours. These costs are subject to FBT payable by the Company.

Vehicle

Whitehaven Coal may cover the cost of a hire car for a maximum of 28 days. The cost covered will include car rental and insurance. Any additional expenses in relation to the vehicle will be the employee's personal responsibility.

The cost of the vehicle will be subject to FBT payable by the Company.

Relocation Costs

Whitehaven Coal will cover all reasonable expenses involved with the employee relocating to Australia, up to a maximum of AUD\$50,000. Always refer to Grace Mobility – our dedicated relocation service provider.

These costs include:

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

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

The costs are exempt from FBT.

Insurance of Personal Effects

Whitehaven Coal insures all personal effects against loss or damage during removal or storage. Employees should carefully read the insurance policy information supplied by our designated relocation service provider. These costs are exempt from FBT provided it is part of the relocation.

Employees are responsible for declaring any special household items such as antiques, paintings, jewellery or cellared wine for insurance purposes. 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.

Ongoing insurance of person effects, once you have moved into a rental will be at the employee's cost.

The insurance cost is exempt from FBT.

Shipment Of Family Pets

Whitehaven Coal may cover up to a maximum of AUD\$8,500 in expenses incurred in the relocation of family household pets, including pre- and post-flight pet boarding if required, for up to three weeks.

These costs are exempt from FBT.

Please note that there is a six-month quarantine period for all animals after they receive their rabies vaccine and a one month boarding requirement at a Customs approved facility.

Time Off to Relocate

Whitehaven Coal may provide up to 2 days' special paid leave once you commence with Whitehaven Coal to move into your rental property.

You are required to speak to your manager in regards to these requests.

Tax Return Support

Through the Company's preferred taxation provider, Whitehaven Coal may provide tax return support for the year of transfer in both the Old Location and New Location. The employee is responsible for the provision of information and documentation, including personal income details where relevant, to the tax provider in a timely manner.

If additional tax services beyond the initial tax consultations and annual tax return assistance is required, e.g., tax advice on non-company income or spousal income, this will be at the personal expense of the employee.

All International employees can complete their first tax return, within Australia, with the Whitehaven Coal chosen tax agent which has a maximum limit of AUD\$880.00 per employee.

The cost is exempt from FBT.

It is recommended that a tax agent is consulted with about the tax consequences of allowances and relocation payments.

Home And School Search

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. The cost is exempt from FBT as part of the cost of the Relocation Consultant (Grace).

Orientation

Whitehaven Coal may provide an orientation of the new location for one day for the employee, their partner and any dependents relocating with them. This will be arranged by our designated relocation service provider. Any costs relating to orientation are exempt from FBT as part of the cost of the Relocation Consultant (Grace).

School Fees

Whitehaven Coal may provide support with the costs associated with GRACE school search for school aged children at a suitable public school in Australia. All other costs; including tuition, uniforms, books and excursions will be the personal responsibility of the employee. Whitehaven Coal may consider public school tuition for subclass 482 visa holders with the approval by the Group Manager, Workforce Resourcing required.

Prior to relocating to Australia, it is the employee's responsibility to research schooling in New South Wales and also discuss, with the Recruitment Business Partner and/or Mobility Specialist concerns around subclass 482 Government and Private school fees. There are other options for schooling in Australia; including distance education and home schooling that you should also research as options.

Temporary Accommodation

Employees and their dependents may be offered temporary accommodation once they arrive in Australia for a maximum of 16 weeks, or the employee can stay at the Civeo Camp, for singles for up to 6 months. The temporary accommodation will be arranged by our designated relocation service provider, Grace Mobility and the Mobility Specialist in Whitehaven Coal's preferred dwellings. A special declaration will need to be signed to ensure FBT is not payable by the Company for any duration of stay beyond 4 months and up to 6 months.

If the employee is single or waiting for their family to arrive in Australia, you will be provided camp accommodation either at Narrabri or Boggabri, once you have completed your medical. Until you complete your medical, you will stay in interim accommodation in Gunnedah.

Please note that you are responsible for all grocery (food) items throughout your interim accommodation.

We encourage all employees to initiate their Home Search with GRACE Mobility within 24 - 48 hours of arriving in Gunnedah as it may take more than four weeks to secure a rental property. You may be responsible for costs associated with ongoing interim accommodation if you use the maximum amount of time, you have been allocated for the interim accommodation.

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 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.

The costs relating to rental furniture are exempt from FBT.

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.

Costs relating to rental bond advance are exempt from FBT, provided it is repaid within 12 months.

Rental Security Deposit

Assistance can be provided in the form of a rental security deposit that you can access as an advance from your allocated relocation allowance.

Costs relating to rental security deposit may be subject to FBT if it is not repayable within 12 months.

Incidental Costs

Whitehaven Coal will 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. Some of the costs may be subject to FBT payable by the Company, so it is important that all receipts are submitted as part of the claims.

The maximum amount claimable for all incidental costs are:

- AUD \$7,500 – family.
- AUD \$6,500 – couple.
- AUD \$5,000 – single.

All incidental expense reimbursement claims are required to be submitted within six months of the relocation commencement date.

Vouchers for initial set up for interim unit accommodation or rental set up:

Vouchers will only be offered upon initial arrival, or they can be claimed when moving into your rental accommodation. The vouchers are sent electronically and the amounts are allocated, as below:

- AUD\$500 – family with an additional \$50 per child provided.
- AUD\$350 - couple.
- AUD\$250 – single.

Incidental expenses may incur FBT, which will be covered by Whitehaven Coal.

All FBT paid by Whitehaven Coal will appear on the Employee's Annual Payment Summary submitted to the Australian Taxation Office (ATO).

You can speak to the Tax Agent about this during your allocated tax briefing with the tax agent.

Cost 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 primary residence (including legal services and agent's fees) in Australia provided 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. Furthermore, Whitehaven Coal's process agreed with the Smart Group applies and only circumstances that satisfy the FBT exemption will apply.

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. The employee must meet all of the following criteria in order to be considered for this arrangement:

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 Australia;
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 Australia;
3. At the notice time they were notified of the role, they occupied, or proposed to occupy, the dwelling in their usual place of residence.
4. The contract for sale of the former home is entered into within 2 years from the day on which they commenced employment in Australia.

To qualify for the permanent relocation concessions relating 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 Australia
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 Australia
3. Immediately after the completion of the acquisition, the employee occupied the Australian property, or proposed to occupy the Australian 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.

8. Terms & Conditions of Relocation

Terms of Employment

All terms and conditions of employment shall remain as per the relevant Award/Contract of Employment. Where the employee is working in Australia under a 482 visa, Whitehaven Coal will cover the cost of an additional 482 visa required to continue working in Australia, provided that there is an ongoing role and requirement for the employee to remain in Australia.

Where there is an ongoing role and requirement for the employee to remain in Australia, Whitehaven Coal may support the employee to apply for Australian Permanent Residency. In the event that the employee subsequently resigns, the below claw back provisions will apply to the costs incurred by Whitehaven Coal.

Voluntary Separation

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.

If the termination of employment is Company initiated by redundancy it is the business' discretion to determine if Whitehaven Coal will seek reimbursement of any travel and removal assistance received and/or cover costs to repatriate the individual and any accompanying family back to their previous location.

Visa Sponsorship

If an employee who has been sponsored by Whitehaven Coal on a 482 Visa leaves the business, they have 180 days from their last day of employment to obtain another visa. If another visa cannot be arranged, they must leave Australia and the return airfares for the employee and their dependents are the responsibility of Whitehaven Coal.

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.

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