

1. Purposes

The objective of this Policy is to provide the Company with a consistent framework for the allocation and use of Company Light Vehicles.

The Policy defines the fit for purpose light vehicles that will be provided for each job role and sets out the eligibility requirements for the personal use of light vehicles.

2. Scope

This policy applies to eligible employees allocated a light vehicle for Company and personal use in New South Wales.

This policy does not apply to Queensland. If you work on a Queensland site, please read *Queensland Site Motor Vehicle Policy*.

3. Eligibility

Employees will be assigned a specific class of vehicle based on the requirements of their job role.

Detailed specifications of each job role and the class of light vehicle allocated to each are provided in Section 5: Vehicle Requirements.

In the absence of vehicle management systems, employees will be responsible for ensuring compliance with private usage limits. Any usage outside of these terms will require prior approval by the site or department General Manager (GM).

Completion of usage logbooks will continue to be required for Fringe Benefits Tax (FBT) purposes.

4. Approvals

All vehicle allocations will be assessed on individual merits and subject to approval by People & Culture (P&C) and the relevant department Executive General Manager (EGM).

All vehicle allocations will require the following approval process:

- a. P&C to access all vehicle requests submitted by Line Leaders in accordance with Section 5.1 of this policy. P&C will provide a recommendation on the eligibility to receive a vehicle for the particular request.
- b. If the role is deemed as eligible to receive a company vehicle, the business unit may then proceed to order a new vehicle or allocate a vehicle from the existing company fleet. Any requests for new vehicles must follow the existing approvals in accordance with the Delegation of Authorities Policy.

5. Vehicle Requirements

5.1 Classes of Vehicles

There are five categories of company owned or leased light vehicles that are made available to employees, which are summarised below:

Vehicle Category	Vehicle	Roles Covered	Usage & Eligibility Criteria	Salary Sacrifice	Comments
1 Operations Senior Management	Prado	Operational General Managers, Operations Managers, Managers reporting to GM	Benefit and tool of trade vehicle (i.e. regular travel required between or within mine sites) Full private usage	\$10,000	Vehicles are permitted to go into mine pit. Employee required to maintain Whitehaven vehicle log book for FBT purposes.
2 Operations Management	Hilux	Superintendent	Tool of trade vehicle (i.e. regular travel required between or within mine sites) Full private usage	\$10,000	Company supplied light vehicles for roles that require regular operational access (in mine pit). Employee required to maintain Whitehaven vehicle log book for FBT purposes.
2a Operations Management	Hilux	Superintendent, Supervisor (Senior / large scope)	Tool of trade vehicle (i.e. regular travel required between or within mine sites) Limited private usage	\$7,500	Company supplied light vehicles for roles that require regular operational access (in mine pit). Can be driven to and from employee's residence. Employee required to maintain Whitehaven vehicle log book for FBT purposes.
3 Corporate Managers (incl. HSEC)	Rav 4 or Prado	Senior Corporate roles	Tool of trade vehicle (i.e. regular travel required between mine sites) Full private usage	\$10,000	Vehicles not permitted to go into mine pit. Can be driven to and from employee's residence Employee required to maintain Whitehaven vehicle log book for FBT purposes.
4 Site or Pool Vehicles	Hilux	May be assigned to specific teams	Site only vehicle	N/A	Vehicles to be used within the site / mine pit. Vehicle not permitted to leave site.

5.2 Replacement Cycle

Vehicles will be leased by the Company as follows:

- 3 years – 150,000 km
- 5 years – 250,000 km

6. Vehicle Requirements

6.1 Safety

Each employee provided with a company owned or leased light vehicle is responsible for:

- the safety of their passengers, themselves, and the vehicle; and
- ensuring timely servicing and maintenance of the vehicle;

In the event of accidents and / or damage to the vehicle, the employee must notify their Department Manager or GM at the first opportunity in order to notify the event and to enable insurance related processes to be initiated.

6.2 Drivers Licenses

Where required by law, all drivers of company owned or leased light vehicles must have a current motor vehicle driver's licence for the type of vehicle and in the case of learner drivers, be accompanied by a fully licensed driver.

Non observance of this requirement will result in any unrecoverable costs, including liability for third party damages and repairs to Company vehicles arising from an accident, being to the employee's cost.

6.3 Fringe Benefits Tax

Employees in job roles that drive vehicles that are permitted to have private use (including home to work travel) may attract an FBT liability for the company and as a result will receive a Reportable Fringe Benefits Amount (RFBA) disclosed on their annual tax summary accessible via the MyGov website and pre-populated in their individual tax return.

This amount is used in determining an employee's entitlement to certain income-tested concessions and/or liability to income-tested surcharges or payments (e.g. Medicare Levy surcharge, private health insurance rebate, HECS-HELP debt repayment, child support obligations etc). Liabilities associated with such RFBA disclosure will be the responsibility of the employee.

6.4 Logbook

Employees allocated a light vehicle must complete a logbook for a period of 12 consecutive weeks' either each time they are allocated a new light vehicle or every 5 years, whichever occurs first. The employees may also be required to complete any other documentation as requested by the company from time-to-time and the employees must comply with the requirements as directed. These requirements enable the company to satisfy its taxation obligations.

6.5 Traffic Infringements

Employees are responsible for the payment of all fines for parking and traffic infringements, including penalties for non-payment of such fines, or costs of contesting such fines. Notice of traffic infringements which are received by the company as a result of the operation of a speed camera will be returned to the appropriate traffic authority with advice of the nominated driver of the vehicle at the time of the offence. Such nominated driver will be responsible for payment of associated fines.

Multiple traffic infringements incurred over a period may indicate failure to drive safely or disregard for road traffic rules and regulations. Repeated offences incurred by drivers of Company vehicles may be investigated to determine cause and where appropriate, disciplinary action may be taken.

6.6 Passengers and Other Drivers

Employees may only carry passengers where this is required to meet the needs of the business or there are no extra associated costs. Employees are not permitted to accept compensation for carrying passengers or materials. Unless there are special circumstances, e.g. stranded motorist or accident.

6.7 Employee's Own Property

Employees are responsible for their own property when carried in a Company motor vehicle. Such property, if lost, stolen or damaged, is not insured by the Company and employees will not be reimbursed by the Company for the loss.

6.8 Use of Personal Vehicles for Company Business

Employees who are required to use their private vehicle for business purposes and who do not receive an annual vehicle allowance will receive payment of the cents per kilometre rate allowed by the Australian Taxation Office (ATO) for tax deduction purposes. Notwithstanding that at any point in time the ATO may have a range of reimbursement rates, the company reserves the right to publish one standard rate for all reimbursement for company related travel.

Reimbursement for business travel greater than 5,000 km must be evidenced by way of a logbook or other ATO accredited substantiation.

6.9 Damage

Whitehaven Coal will seek recovery of the cost of any damages caused to a company vehicle where the damage resulted from a breach of law or a breach of policy.

6.10 Modifications

Whitehaven Coal will provide a fit for purpose vehicle with the appropriate safety features as determined in this policy. Any additional modifications or additional accessories are not permitted to be fitted to the vehicle.

If an employee identifies additional accessories that are a genuine safety requirement or requirement for the employee to perform their tasks that need to be fitted to the vehicle. The modifications outside of the specifications listed in this policy will require the approval of the GM.

7. Maintenance

All light vehicles must be maintained according to the relevant site / location maintenance schedules.

Vehicles fitted with vehicle management analysis (VMA) tracking telematics will be monitored and reporting provided to relevant Line Managers regarding results.

8. Frequently Asked Questions

My job role has changed. What will happen to my vehicle?

Vehicles are linked to a specific job role. You will receive the vehicle which has been assigned to your new job role and your contract should reflect the same.

I need to use the vehicle for personal use. What should I do?

Unless you have unrestricted personal use according to your job role or as part of your employment agreement, you will need to request permission to use the vehicle in excess of limitations which have been specified in this policy or your employment agreement. Prior approval must be obtained from the site GM and will only be granted in exceptional circumstances.

Can I have the specifications of my vehicle changed?

No. Light vehicles are the fit for purpose vehicles that will be provided based on the requirements of each job role and changes to specifications should not typically be required.

If changes are required, approval must be obtained from the site GM.

Can I add accessories to my vehicle if I pay for it?

No. Light vehicles are the fit for purpose vehicles that will be provided based on the requirements of each job role and changes to specifications should not typically be required.

Modifications made at your own expense are not permitted.

I have to get my vehicle serviced off-site. How do I get to work?

There will be pool vehicles available for those who are required to have external servicing completed from time to time. This requirement is enforced to manage the workload of light vehicles into the workshop whilst prioritising pit vehicles.

Can my wife drive my car to the shops?

If you have unrestricted private use as part of your employment a member of your household is permitted to drive your vehicle. They must meet all legislative requirements to drive.

What is included in private use?

All travel on public roads. Travel on private and unsealed roads should be limited to necessary trips only.

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