# WHC-TAX-001 Tax Governance and Tax Management Policy

Version August 2025

## Purpose and Overview

This Policy on tax governance and tax risk management includes the Board's expectations in relation to the management and resourcing in respect of all taxes payable and collected by Whitehaven Coal Limited's (**Whitehaven**) business activities.

This Policy has been prepared referencing the Australian Taxation Office's (**ATO**) public guidance, which seeks higher levels of tax transparency, governance, and accountability across all taxes for Australian taxpayers and formalises and captures Whitehaven's prudent approach to taxation matters.

## Taxation Policy

Whitehaven is a public company listed on the Australian Securities Exchange (**ASX**).

Whitehaven's strategy is focused on enhancing the strong position that it has established as the coal supplier of choice, the employer of choice, and the coal mining investment of choice.

Whitehaven takes pride in being a socially responsible corporate citizen and, in relation to taxation matters, regards itself as adopting a non-aggressive approach and a culture of taxation compliance. Whitehaven's policy, strategies, resources, procedures, and controls in relation to taxation have been established and implemented in support of Whitehaven's approach and culture.

The Board requires Whitehaven to maintain management systems and resources to:

- actively monitor, identify, and manage tax risk,
- comply with taxation laws and reporting standards in Australia,
- lodge all taxation returns and documentation on time,
- collect and pay the calculated amounts of Federal, State, and local taxes, royalties, levies, duties, rates, and imposts when they fall due, and
- maintain, with each revenue authority, Whitehaven's standing as an organisation of integrity.

The Board expects that Whitehaven will maintain open, honest, transparent, and cooperative relationships with taxation authorities.

## Audit and Risk Management Committee

The Board has delegated to the Audit and Risk Management Committee the authority to monitor and report upon compliance with Whitehaven's tax governance and tax risk management policy under the Audit and Risk Management Committee's Charter.

Whitehaven's Audit & Risk Management Committee will periodically review this Tax Governance and Tax Risk Management Policy. Taxation compliance and tax risk matters will be monitored within an annual cycle.

This Policy applies to the Board, executives, employees, advisors. and parties who perform work for Whitehaven.

**Fiona Robertson**
**Chairperson**
**Audit and Risk Management Committee**
**2025**