

# People, Environment & Communities Report 2026



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Authorised for release by the Managing Director  
and Chief Executive Officer



# Managing Director and CEO's message



At Whitehaven, our mission is to help the world progress. The coal we produce supports economic and industrial development, and our operations contribute to the prosperity of regional communities across Australia. These outcomes are built on our people, responsible environmental management and strong relationships with our communities.

FY26 was an important year for our business as we continued to integrate our expanded portfolio of operations and strengthen Whitehaven's position as a leading Australian coal producer. Throughout the year, we remained focused on operating safely, efficiently and responsibly, while also creating value for our many stakeholders.

This year also marks the first release of our standalone People, Environment & Communities Report (Report). This change reflects the introduction of the new

Australian Sustainability Reporting Standards, with Whitehaven's Sustainability Report and climate-related financial disclosures now part of our Annual Report.

## Our people

Central to our success are our people. Their safety remains our highest priority, and we are committed to ensuring everyone returns home safely every day.

During FY26, Whitehaven recorded a Total Recordable Injury Frequency Rate (TRIFR) of 3.3, compared with 4.6 in FY25 and a five-year average of 4.7 across Whitehaven and our acquired Queensland operations for employees and contractors. While encouraged by this improvement, we remain focused on continually strengthening our safety culture and performance.

Our people play a vital role in shaping the culture and capability of our business. Employee feedback throughout the year reflected a strong sense of teamwork, pride and purpose across our operations.

We aim to foster an inclusive workplace where opportunities are earned through capability and performance. Female representation remained above 21% across the workforce, with women holding 27.3% of leadership positions. Indigenous Australians represented 10% of our workforce, including strong representation at our Maules Creek and Vickery operations, at 15.6% and 16.7%, respectively.

## Environmental management

Alongside our focus on people, responsible environmental management remains fundamental to how we operate. In FY26, we maintained a disciplined approach to environmental performance, with a focus on compliance, assurance and continuous improvement.

We recorded no environmental enforcement action (EEA) events during the year, reflecting the concerted efforts of our employees and contractors across the business.<sup>1</sup>

## Communities

Beyond our operations, we recognise the important role mining plays in supporting local communities and creating opportunities in the regions where we operate.

In FY26, Whitehaven contributed approximately \$2.9 billion to local suppliers in Central Queensland, North West New South Wales (NSW) and the Hunter and Newcastle regions through procurement. In addition, we paid \$379 million in regional Queensland and NSW employee wages and salaries, and approximately \$1.6 million in community partnerships and donations. This contribution reflects the important role our operations play in supporting jobs, local businesses and economic activity across regional Australia.

We also continue to work with Traditional Owners and Indigenous communities to support initiatives that contribute to stronger families, communities and future opportunities. In particular, we remain a national partner of the Clontarf Foundation and support the Stars Foundation mentoring program to help young Indigenous people stay engaged in education.

## Conclusion

We enter FY27 with a continued focus on safety, responsible stewardship of the environment and helping local and regional communities thrive. These priorities are fundamental to the long-term value we create for all our stakeholders.

I thank our employees and contractors for their commitment and contribution throughout the year, and our shareholders for their continued support and confidence in Whitehaven.

**Paul Flynn**  
Managing Director and Chief Executive Officer

1. In September 2025, the New South Wales Environment Protection Authority (EPA) issued a Penalty Infringement Notice in relation to a dust complaint concerning Maules Creek that was lodged in February 2025. This EEA is reported retrospectively in FY25 results and was included in the FY26 remuneration outcomes.



## Our business

### At Whitehaven, we are purposeful and resourceful, we...

- support economic growth and development in our customer countries
- help deliver reliable and secure energy, and support the transition to a lower-carbon future
- contribute to Australia's economic prosperity and help regional communities thrive
- operate responsibly, with safety our highest priority
- deliver long-term shareholder value.

Key  
 Corporate offices  
 Railway

### Our FY26 footprint

#### 6 coal mines

five open cut and one underground in the Qld Bowen Basin and NSW Gunnedah Basin

#### 3 ports

utilised to export predominantly to Asia

#### 40.3mt

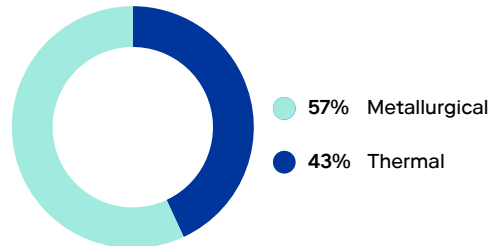
of ROM production

#### 414 ha

of land rehabilitated in NSW and Qld

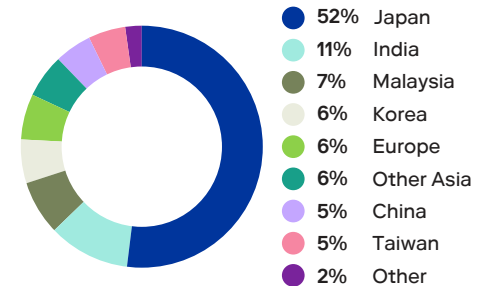
On a revenue basis, our portfolio is weighted towards metallurgical coal for steelmaking

FY26 revenue by product<sup>2</sup>



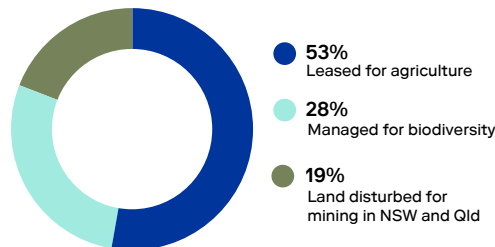
We supply established and emerging countries in Asia that are exposed to longer-term structural supply shortfalls

FY26 managed sales by end market, tonnes<sup>3</sup>



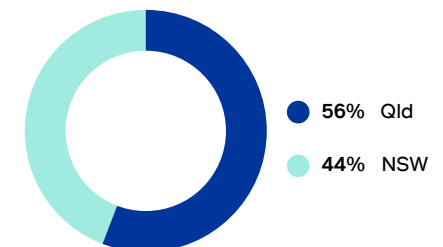
53% of Whitehaven-controlled land, equivalent to 71,271 hectares, is leased to local farmers for agricultural activities

Land use<sup>4</sup>



We have a workforce of 6,317 mostly working in regional Qld and NSW

FY26 employees & contractors



1. Early mining of Vickery commenced in late FY24. Full scale mining of Vickery is a fully approved development project.
2. On an equity sales of produced coal basis.
3. Managed sales, including third-party purchases. "Other Asia" includes Vietnam, Indonesia and Thailand. "Other" includes New Caledonia, Australia, Argentina and Brazil.
4. Whitehaven-controlled land (owned or leased).



# 2026 sustainability performance highlights

## People

3.3

TRIFR<sup>1</sup> and five-year average of 4.7

FY25: 4.6

21.1%

female employees

FY25: 21.7%

27.3%

women in leadership roles

FY25: 24.1%

10%

of employees identify as Indigenous

FY25: 10.4%

## Environment

Zero

environmental enforcement action events<sup>2</sup>

FY25: 1

15%

of water used is recycled water

FY25: 17.1%

8,677 ha

of cumulative revegetation completed since 2018 across land managed for biodiversity<sup>3</sup>

FY25: 8,375 ha

4:1 ratio

of land managed for biodiversity compared with land disturbed for mining operations<sup>4</sup>

FY25: 4:1<sup>4</sup>

## Communities

~\$2.9b

spent with suppliers in Central Qld, North West NSW, and Hunter and Newcastle regions<sup>5</sup>

FY25: \$1.9b

\$15.7m

spent with 17 Indigenous businesses

FY25: \$17.2m

\$0.8b

in Australian taxes and royalties paid and collected in FY26<sup>6</sup>

FY25: \$1.4b

~\$1.6m

contributed to corporate community partnerships and donations in NSW and Qld

FY25: \$2.1m

1. Total Recordable Injury Frequency Rate for employees and contractors.

2. Events resulting in penalty notices, enforceable undertakings, suspensions, prevention notices or convictions which are upheld following conclusion of any review or appeal processes.

3. Cumulative revegetation completed from FY18 to FY24 excludes the Blackwater and Daunia mines.

4. FY26 and FY25 data excludes Blackwater Mine as it does not require approved biodiversity offset areas. FY25 data restated.

5. Reported on a 100% joint venture basis. Supplier spend data not comparable with prior period. NSW supplier spend methodology revised to include Hunter and Newcastle regions.

6. Includes \$248 million of PAYG withholding and employee payroll taxes collected on behalf of the Australian Government.

# Our approach to sustainability

We recognise that operating sustainably means creating value for our customers, workforce, communities, suppliers and shareholders, and always operating safely and responsibly. Our commitment is to leave a positive and lasting legacy that will benefit communities, customers and economies for generations to come.

We strive to make a positive contribution for our stakeholders and minimise our environmental impacts.

We want our people to go above and beyond to drive excellence in safe operation, environmental performance and project delivery. Our performance and culture frameworks are calibrated to support this.

Our approach to sustainability is underpinned by our purpose, values, and mission to help the world progress.



## Our purpose

To support and sustain regional communities by exporting metallurgical and high-quality thermal coal from Australia to the world.

## Our values

Our STRIVE Values unite us, direct our decision making and guide all our interactions.



### Safety

The safety of our people, workplaces and the communities around us comes first.



### Teamwork

We work collaboratively and support one another.



### Respect

We foster a diverse and inclusive culture and deal with all stakeholders respectfully.



### Integrity

We are honest and do the right thing.



### Value

We create value for shareholders, customers and local communities.



### Excellence

We deliver on our commitments.



# Material topics

Our reporting focuses on the topics that are most material to Whitehaven's performance, strategic direction, and potential external impacts.

Our materiality process identifies Whitehaven's most significant environmental, social and governance impacts, risks and opportunities.

The assessment draws on a range of inputs, including peer benchmarking, sustainability reporting standards, Group risk assessments, community sentiment surveys, and relevant reports and policy developments.

Our senior leaders and subject matter experts engage with key stakeholder groups, maintaining ongoing relationships to incorporate their feedback.

We continually monitor changes in the external environment and our internal priorities to ensure our understanding of material topics remains current. We consider the material topics identified in previous reporting periods to remain relevant in FY26.

| Pillar                                                                    | Material topics                                                                                                                                                  | Relevant UN Sustainable Development Goals                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>People</b><br>Safe, inclusive and rewarding workplaces                 | <ul style="list-style-type: none"> <li>Health, safety and wellbeing</li> <li>Talent attraction, development, management and retention</li> </ul>                 |                                                                                        |
| <b>Environment</b><br>Responsible environmental stewardship               | <ul style="list-style-type: none"> <li>Tailings storage facilities<sup>1</sup></li> <li>Environmental stewardship</li> <li>Rehabilitation and closure</li> </ul> |                                                                                        |
| <b>Climate</b><br>Supporting a responsible transition and decarbonisation | <ul style="list-style-type: none"> <li>Climate (contained in our Sustainability Report which is part of the Annual Report)</li> </ul>                            |                                                                                                                                                                           |
| <b>Communities</b><br>Supporting our communities                          | <ul style="list-style-type: none"> <li>Communities</li> <li>Indigenous peoples</li> </ul>                                                                        |     |
| <b>Conduct</b><br>Responsible business conduct                            | <ul style="list-style-type: none"> <li>Business conduct</li> <li>Responsible supply chain</li> <li>Privacy and cybersecurity</li> </ul>                          |                                                                                                                                                                                                                                                             |

1. We manage tailings storage facilities as both a safety and an environmental issue.

# About our reporting

## Scope and boundary

The scope of this Report is defined by the material topics detailed on page 7.

We adopt an operational control approach to reporting data, accounting for 100% of joint ventures (JVs) where we have operational control, irrespective of our equity interest, unless otherwise noted.

Following the acquisition of the Blackwater and Daunia mines on 2 April 2024, we have fully consolidated data from these operations from FY25 onwards. In FY24, only selected metrics included our Queensland mines, namely environmental enforceable action events, tailings storage facilities and some people data for the Blackwater and Daunia mines.

## Independent assurance

We engaged Ernst & Young (EY) to provide independent limited assurance. The scope and limitations of EY’s unqualified assurance are outlined in its report on pages 43-45.

## Restatement of EEA events

Our EEA metrics and related disclosures presented in the Annual Report released on 19 August 2026 have been updated in this Report to reflect the resolution of a previously pending FY22 EEA event in Whitehaven’s favour. Further information on our EEA events is provided on pages 19 and 42 of this Report.

## Reporting suite

Whitehaven’s corporate reporting suite provides a summary of our financial, operating and sustainability performance. We publish the following reports.

|                                                                                     |                                                                                                                                                           |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | People, Environment & Communities Report                                                                                                                  |
|    | Sustainability Report<br>aligned with the Australian Accounting Standard Board (AASB) S2 Climate-related disclosures that forms part of the Annual Report |
|    | Corporate Governance Statement                                                                                                                            |
|   | Modern Slavery Statement<br>with our FY26 statement to be published in early 2027                                                                         |
|  | Databook<br>with up to five years of historic data, and the SASB Coal Standard Index                                                                      |
|  | Workplace Gender Equality Agency report                                                                                                                   |

## Sustainability-related targets and remuneration

Our safety (Total Recordable Injury Frequency Rate) and environmental targets including environmental enforcement action events are considered through the Single Incentive Plan when determining executives’ variable remuneration.

Whitehaven’s remuneration framework does not include specific climate-related metrics or targets.

## Looking forward

Whitehaven released its Sustainability Report with its Annual Report on 19 August 2026. In FY26, Whitehaven has chosen to apply the transition relief to not disclose its Scope 3 GHG emissions for its first annual reporting period. Scope 3 GHG emissions will be reported in FY27.





Safe, inclusive  
and rewarding  
workplaces



# Health, safety and wellbeing

## Safety performance

3.3

TRIFR and five-year average of 4.7

FY25: 4.6

1.1

Near miss frequency rate

FY25: 2.0

74,310

Field safety leadership activities

FY25: 88,912

0

Fatalities

FY25: 0 fatalities

Protecting the safety of our people and workplaces, and the communities around us is our first priority. We believe our people should expect to go home safe and healthy after work every day.

In FY26, the expanded business achieved a record safety performance demonstrating the positive impact of our health and safety initiatives. The total recordable injury frequency rate (TRIFR) was 3.3 – reflecting a 30% improvement compared with a five-year average of 4.7. We continue to report against a five-year average metric as it provides a meaningful and comparable view of performance trends by allowing the time needed to embed initiatives, integrate newly acquired sites and harmonise safety practices.

Strengthening our safety culture through a revised Field Safety Leadership (FSL) program remained a key priority in FY26. Leaders undertook more than 74,000 field leadership activities, engaging directly with teams to reinforce safe behaviours and support positive safety outcomes.

Our operations also completed more than 700 critical control verifications, with approximately one in four of these activities identifying an opportunity to strengthen safety controls. This proactive identification of improvement opportunities is viewed positively by the organisation, as it enables operations to reduce the risk of incidents before they occur.

In FY26, our near miss frequency rate – which measures events that did not result in a fatality or permanent disabling injury but had the potential to do so – improved by 45%. These results suggest that safety initiatives implemented are supporting our teams to better identify and avoid high-potential hazards. We continue to encourage reporting to capture insights.

### Our approach to health, safety and environment

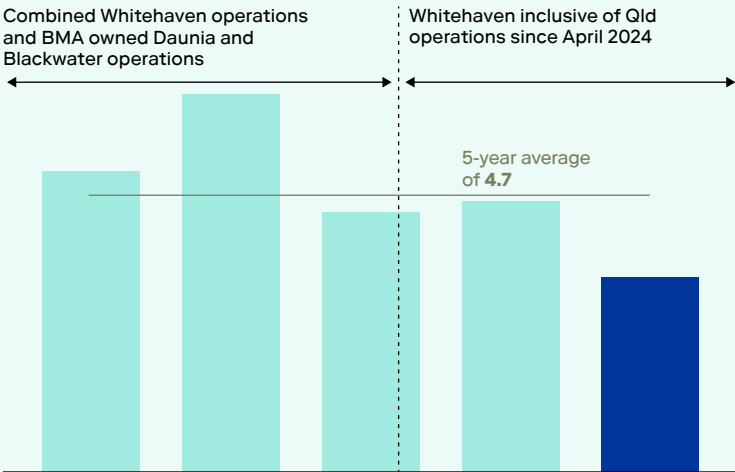
We are committed to continually improving health and safety outcomes and achieving industry-leading health, safety and environment (HSE) performance through effective risk management and active leadership.

Our approach is underpinned by proactive risk management, with a focus on identifying and managing the hazards and risks most likely to result in serious injuries or fatalities. Central to this approach is the implementation and verification of critical controls designed to prevent high-consequence incidents. We monitor leading indicators, including the identification of high-potential hazards and the effectiveness of critical controls, to strengthen risk management and support continuous improvement.

Our critical control management framework aligns with the International Council on Mining and Metals *Critical Control Management Good Practice Guide* (2026) and applicable regulatory requirements in the jurisdictions in which we operate.

Each operation is required to maintain a health and safety management system that meets our organisation-wide minimum requirements, as defined by our policies, standards and procedures. These systems are supported by a standardised HSE reporting framework and assurance program, which provide oversight of HSE performance and the effectiveness of critical controls.

### TRIFR for employees and contractors



## Health, safety and wellbeing continued

In FY26, our HSE assurance program focused on selected HSE risks across the business. Through targeted audits, the program assessed the design and effectiveness of critical controls and systems in meeting internal and external standards. The activities identified opportunities to strengthen risk management practices and enhance health and safety performance.

### Mental health and wellbeing

We work to support the mental health and wellbeing of our people, which is important for a safe workplace. This includes eliminating or minimising psychosocial hazards. Our Employee Assistance Program supports our approach to mental health and wellbeing.

In November 2025, we supported the Movember campaign, which raises funds and awareness for prostate cancer, testicular cancer, mental health, and suicide prevention. Our team raised over \$100,000.

### Case study

#### Field Safety Leadership program

Whitehaven implemented a revised FSL program to continue to strengthen our safety performance and support our broader HSE strategy. The initiative was designed to align FSL practices, improve the quality of leadership interactions, and move from high volumes of activity to a more targeted, insight-driven safety focus.

The approach focused on simplifying and standardising the field safety leadership processes across operations. Legacy safety activities were consolidated into two core practices, Safehaven Conversations and Safehaven Verifications enabling leaders to spend more time in the field engaging with workers on material risks, behaviours and controls. This shift improved consistency while reinforcing a culture of care and accountability.

To build capability, we introduced structured training and onboarding initiatives, with more than 400 leaders completing the training during the transition. These efforts were supported by workshops and on-site coaching, helping leaders develop the skills needed to deliver higher quality safety interactions and embed the new approach across all operations.

A key enabler of the program was the implementation of the Whitehaven 360 digital platform, which centralised the recording of safety interactions and enhanced access to real-time data and insights. This allowed the organisation to shift from tracking activity volumes to understanding trends in at-risk behaviours, hazard exposure and corrective actions.

Early results demonstrate strong adoption and engagement, with 38,765 Safehaven conversations conducted in FY26 following commencement of the program on 1 October 2025. The improved data

visibility has provided a baseline for measuring performance and identifying priority areas, particularly in relation to injury-related hazards and material risk behaviours.

Overall, the FSL program is strengthening safety culture, improving risk management and enabling more informed decision-making. As the program matures, we aim to further enhance coaching, refine performance metrics and link safety insights to broader operational outcomes.



## Health, safety and wellbeing continued

### Case study

#### The Safehaven Conference

The Safehaven Conference is an annual Whitehaven event that strengthens collaboration across key health and safety priorities while supporting alignment with our HSE strategy and building leadership capability.

Held in September 2025 under the theme “Leadership in Action”, the conference brought together leaders, operational personnel and contract partners to share insights, reflect on performance, and drive continuous improvement in safety outcomes. It reinforced our commitment to achieving excellence through visible, effective leadership.

The program combined senior leadership updates, keynote presentations, operational case studies and interactive discussions to translate strategy into practical action.

Keynote speakers included Dr Ali Walker, who explored how human connection influences leadership and safety outcomes, and Shane Fitzsimmons AO AFSM, who shared insights on leadership and resilience drawn from large-scale crisis response.

Operational leaders showcased practical safety improvements, including strengthening risk assessment quality, enhancing contractor performance, delivering complex operations, and driving field-based leadership to improve culture.

The conference also featured company performance updates, future HSE commitments, and an executive panel discussion, along with opportunities for networking and cross-site collaboration.

Held in Gunnedah, the event continues to provide a valuable forum to connect leaders, share learnings, and reinforce accountability for proactive safety leadership and continuous improvement.





# Talent attraction, development, management and retention

People are at the heart of our business, so attracting and retaining talented, skilled people is fundamental to our long-term success. We are committed to fostering an inclusive, supportive, and rewarding workplace where our teams feel engaged, connected to our values, and able to do their best work every day.

## FY26 outcomes

3,352

employees

FY25: 3,349

2,965

total contractors<sup>1</sup>

FY25: 3,095

21.1%

female employees

FY25: 21.7%

27.3%

women in leadership roles<sup>2</sup>

FY25: 24.1%

10%

of employees identify as Indigenous

FY25: 10.4%

6.7

workforce engagement

FY25: 6.8

1. Includes embedded contractors of 1,814 in FY26 and 1,185 in FY25. Embedded or permanent contractors are hired via labour hire firms or individual contracts.

2. Leadership roles involve being accountable for delivering business outcomes through management of people, time, finances, and assets, including roles that report to an Executive General Manager or Site General Manager.

Our attraction and retention strategies are all about strengthening the employee experience while bringing in great talent. We focus on offering competitive rewards and a safe, values-led culture, making sure our employees have meaningful opportunities for growth and development.

In FY26, we continued to invest in strengthening how we attract and retain our people. We introduced more proactive recruitment initiatives and expanded our internal recruitment capabilities to support our growing organisation.

Our talent pipeline initiatives include our Graduate Program and Vacation Program intake, extending the reach of young talent joining the mining industry.

We continued our efforts to develop our people by investing in training and promoting talent from within the organisation. We also continue to convert labour hire contractors into permanent employees, hiring 171 labour hire contractors in FY26.

Pleasingly, our retention initiatives continued to help with voluntary employee turnover, which was 10.6% in FY26 compared to 11.1% in FY25.



## Talent attraction, development, management and retention continued

### Culture and engagement

We seek to provide a feedback loop within the organisation and seek to understand workforce engagement by conducting an annual company-wide engagement survey.

This ongoing feedback loop of employee engagement helps us measure progress, assess the impact of recent initiatives, and identify areas for improvement. We conducted a company-wide engagement survey in the last quarter of FY26. The survey results showed our engagement score was stable with a score of 6.7 in the FY26 survey compared to a score of 6.8 in the FY25 survey.

Our 2026 engagement score of 6.7 provides a grounded and realistic reflection of our organisation and the broader external pressures we experienced throughout FY26. It highlights that our people are responding candidly to changing market conditions and internal challenges, giving us clearer, more actionable insights. This transparency is valuable, as it helps us better understand where to focus, so we can continue to strengthen the employee experience and support our teams in a dynamic environment.

Feedback from our workforce highlighted our strengths in teamwork, and sentiments of pride and purpose as coal miners contributing to both our local communities and our reputation within the industry. The results also identified opportunities to drive stronger alignment with our strategy, review our approach to recognising employee efforts and build clear career pathways across our organisation.

### Leadership development

Our leadership development programs work to build the capabilities and skills of our frontline leaders, empowering and equipping them to better support their teams and improve business outcomes.

The Whitehaven Frontline Leader program is designed to equip our frontline leaders with the tools they need to successfully lead teams, ensure safety and operate

efficiently, with a specific focus on three key areas: communication, psychological safety, and values-based decision-making. More than 600 Whitehaven leaders participated in the program, which will continue into FY27. Participants have praised the program, providing a net promoter score of 99%. The revised program is not only developing our leaders, but also shaping our organisational culture and laying the foundation for the Frontline Safety Leadership program.

This next iteration of frontline leadership development is a one-day program focused on proactive leadership and supporting effective field safety conversations. This program titled the Whitehaven Frontline Safety Leadership program commenced rollout in Q1 FY27.

### Building a talent pipeline

Our success relies not only on retaining a skilled and engaged workforce, but also on building a strong talent pipeline. We offer many early-career programs, including our Graduate Program, Vacation Program, 24-month Dump Truck Operator Traineeship Program, as well as a range of apprenticeship and trainee offerings.

Whitehaven's two-year Graduate Program is designed to develop our future leaders. Open to graduates from a range of disciplines, the program offers a rich learning environment where participants develop technical skills and core capabilities. Through structured rotations across our operations, formal development sessions, and dedicated coaching from senior leaders, graduates gain valuable hands-on experience to support our growth. In FY26, eight graduates joined the program across both Queensland and New South Wales.

We also continue to build internal candidate pipelines, including through a robust employee referral program supported by financial incentives.

### Diversity and inclusion

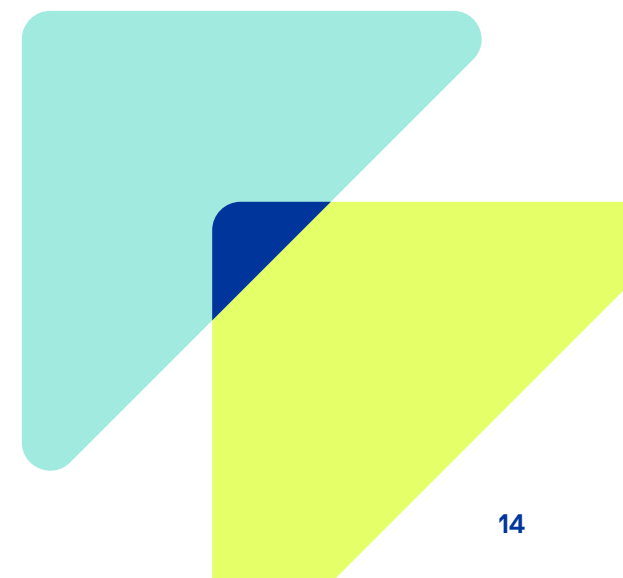
We are focused on increasing our workforce diversity and fostering an inclusive workplace where everyone feels respected, valued and safe. We believe in providing equal opportunities to everyone.

### Gender diversity

Our ambition is to grow female representation at Whitehaven. Increased gender diversity enables us to benefit from a wider pool of talent, perspectives and experiences, which in turn helps boost productivity, innovation and organisational performance. Whitehaven is committed to a culture where opportunities are earned through capability, performance and merit – ensuring the best person for the role is recognised. We are proud this approach has supported strong female representation across all levels of our business.

We have initiatives in place to promote greater female representation and inclusivity. We integrate gender diversity in our talent acquisition strategy and support the growth of women leaders by offering tailored women's leadership development and mentoring programs.

Our talent acquisition strategy is built on inclusive recruitment practices designed to eliminate unconscious bias, increase the number of female candidates for male-dominated roles and executive positions, and help ensure women are shortlisted for all senior leadership roles.



## Talent attraction, development, management and retention continued

### Gender diversity (continued)

Our pipeline of early-career talent is strong, with gender diversity a key enabler of success. There are currently 30 female apprentices and trainees across our operations (19 in New South Wales and 11 in Queensland). For our graduate program, female participation is 37%, with seven female graduates spread across our workforce gaining valuable experience and skills. Our vacation program ran from November 2025 to February 2026, with 28% female mining students participating and gaining valuable experience of our operations.

### Flexible working

We offer flexible working opportunities, including an industry-leading parental leave policy that offers 26 weeks of paid leave for primary carers, including superannuation on unpaid portions of parental leave. We also have a domestic family violence policy that provides 10 days of paid leave to support those impacted.

### Women's leadership development

To improve gender balance in leadership roles, our women's leadership development program, known as Aspire, is designed to grow and equip high-potential and senior female leaders with the confidence, skills and drive to step up in the business.

The Aspire program was refreshed in 2026 to accelerate the development of our emerging female leaders across New South Wales and Queensland. Interest in the program was strong across the workforce, with almost 80 nominations received for 20 available places.

We also participate in industry mentoring programs that support gender diversity and help build a stronger pipeline of women into leadership roles, including the following:

- **Australasian Institute of Mining and Metallurgy (AusIMM) and Women in Mining Network (WIMNet):** We continue as a Platinum Member, sponsoring and participating in the mentoring program, which supports gender diversity, inclusion and the development of women across the New South Wales mining and minerals industry. In the 2026 NSW Mentoring Program, 11 of our senior leaders participated as mentors, supporting 11 high-potential female employees as mentees.
- **Queensland Resources Council (QRC) and Women in Mining and Resources Queensland (WIMARQ):** We recently entered into this partnership which connects our Queensland-based workforce with the Queensland Resources Council. In the QRC and WIMARQ mentoring program, nine of our senior leaders serve as mentors and 10 of our emerging senior leaders participate as mentees.

The Whitehaven Frontline Leader program also provides an important pathway for developing frontline leadership capability and supporting greater female representation in leadership roles. Since 2025, 115 female employees have participated in the program, representing 16.7% of total participants.

### Gender pay equality

We conduct regular reviews to identify any gender remuneration gaps, reflecting our commitment to gender pay equity. Our objectives are to exclude gender bias at any point in the remuneration review process, be transparent around pay scales and/or salary bands, and hold managers accountable for pay equity outcomes.

Whitehaven's published gender pay gap was 7.3% for base salary, based on our March 2025 Workplace Gender Equality Agency (WGEA) submission, and compares favourably to a median gender pay gap in coal mining of 12.4% for base salary. The WGEA gender pay gap is calculated using the median salary of all female and male employees and does not compare salaries for the same role. Whitehaven's approach to equal opportunity focuses on 'equitable pay'; that is, a commitment to equal pay for equal roles.



## Talent attraction, development, management and retention continued

### Case study

#### Spotlight on women in mining awards

In May 2026, three of our people represented Whitehaven at the New South Wales Women in Mining Awards in Sydney, where Narrabri's Harriet Davies was named Exceptional Woman in Technological Innovation.

Harriet entered the resources sector in 2020 taking on an onsite laboratory-based environmental analysis role to support Narrabri operations. During this time, she developed a strong technical foundation in sampling, data quality and regulatory requirements. This led Harriet to join Whitehaven, where she progressed into her current role as an Environmental Advisor at the Narrabri Underground Mine.



From left to right:  
Harriet Davies, Morgana Gidley-Baird and Megan Martin.

Harriet's recognition reflects her leadership in developing a purpose-built environmental and rehabilitation data hub that is changing how the mine manages compliance, environmental risk and on-the-ground decision making.

While proud to be recognised as an award winner, Harriet is quick to recognise the team around her.

**"I see it as very much a team effort. Projects like this don't happen without collaboration and trust. But it is very exciting."**

Harriet will represent New South Wales at the Women in Resources National Awards, hosted by the Minerals Council of Australia later this year.

Whitehaven's General Manager of Environment, Morgana Gidley-Baird, was recognised as a finalist in the Exceptional Woman in Mining category. Her nomination is a testament to her impact across the resources sector. Morgana has built a strong track record of developing leaders throughout her career, playing an integral part in embedding a robust environmental governance framework at Whitehaven to help us drive safe, compliant and sustainable operations.

Megan Martin, Manager, Environment & Mine Rehabilitation at the Gunnedah Open Cuts, was also a finalist in the Inclusion and Diversity Champion category, reflecting her strong commitment to building inclusive and diverse teams. Through her leadership at Vickery and her involvement with the Women in Mining Network, Megan has made a lasting contribution to the attraction, retention and progression of women at Whitehaven and across the industry.



## Talent attraction, development, management and retention continued



### Employment of Indigenous peoples

We are committed to empowering Indigenous peoples, with a key focus on providing employment and training to local people.

Whitehaven's Indigenous Employment Strategy sets out our deliverables to improve employment outcomes for Indigenous peoples. This includes an ambitious voluntary target to maintain 10% Indigenous employment within the Maules Creek workforce and replicate this level at new mining projects in the Gunnedah Basin.

We continue to exceed this target at the Maules Creek Mine and following the strategy's adoption at our new Vickery Mine, we are pleased to have exceeded the target at this site. In FY26, Indigenous employee representation reached 15.6% at the Maules Creek Mine and 16.7% at the Vickery Mine.

Company-wide, 10% of our employees identify as Indigenous people. In New South Wales and Queensland, 12.1% and 8.5% of our workforce identify as Indigenous people, respectively.

This continued high level of representation in our New South Wales business reflects the efforts of our Recruitment and Indigenous Community Relations teams. Initiatives to promote roles to local Indigenous people include recruiting Indigenous students for our Trainee Operator Program, working with the Clontarf Foundation, and Gunnedah High School and other education partners to encourage local students to consider a career in mining.

### Employee relations

We respect and support our employees' legal right to freedom of association and to collective representation. We comply with all applicable laws in this area.

We have a constructive relationship with our employee representatives and engage regularly and collaboratively in good faith to reach agreements on employment conditions.

Whitehaven has 10 collective agreements across the business, and approximately 64.2% of our employees are covered by enterprise agreements. This includes three collective agreements in our Queensland operations.

During FY26, there were no days lost due to industrial action.

### Community engagement and career pathways

In 2026, Whitehaven became a member of the Mining and Automotive Skills Alliance (AUSMASA), supporting industry insights into future career pathways and skill initiatives. Our role contributes to conversations shaping vocational education and training, and helps shape discussions on workforce skills challenges and the evolving needs of the Australian mining workforce.

Whitehaven's three-year partnership with the Queensland Minerals and Energy Academy, which commenced in March 2025, aims to strengthen connections between industry and schools across Central Queensland. The partnership promotes hands-on experiences for rural and Indigenous students to sample potential career pathways through Science, Technology, Engineering and Mathematics (STEM) activities. Whitehaven will invest \$60,000 annually through to 2027 and support opportunities for employees to engage with local schools.

### A culture of understanding and respect

We are committed to providing equal career opportunities by supporting the recruitment, development and advancement of people from diverse backgrounds and experiences. We strive to create a workplace where everyone is treated fairly, has access to opportunities to succeed, and is free from discrimination. This includes providing reasonable adjustments and accommodations, ensuring our workplaces are accessible and inclusive, and equipping both employees and leaders with the support they need to thrive. Guided by our STRIVE Values, we foster a culture of respect, belonging and understanding, where every individual is valued – regardless of age, disability status, gender, ethnicity, race, cultural background or neurodivergent status.



## Responsible environmental stewardship

# Environmental management

## Zero

Environmental enforcement action (EEA) events<sup>1</sup> in FY26

One EEA event reported retrospectively in FY25 results

One pending EEA event related to FY22

One pending EEA event related to FY22 resolved in Whitehaven's favour

One pending EEA event related to FY21 resolved in Whitehaven's favour

**We are committed to protecting the environment and minimising any adverse impacts from our operations.**

Mining is a highly regulated industry, and each of our operating sites and development projects must adhere to stringent regulatory requirements and environmental controls, as well as our organisation-wide environmental management standards and procedures.

Each of our operating sites has a site-specific Environmental Management System (EMS), comprising environmental management plans and process documents, and are underpinned by a compliance management system that monitors compliance with our regulatory requirements.

Site-specific environmental management plans establish the basis for how we

manage relevant environmental aspects such as surface water, groundwater, flora and fauna, Indigenous cultural heritage, historic heritage, air quality, noise and geochemistry. These plans consider environmental assessments prepared by subject matter experts and align with regulatory requirements.

### Environmental management

We aim to continuously improve our approach to environmental management. In FY26, our key environmental focus areas included the following actions.

#### Integrating environmental systems and processes across Queensland operations

We continued the integration of environmental management systems, including automated laboratory reporting processes, into operational frameworks at our Blackwater and Daunia mines. This work establishes consistent environmental practices across all Whitehaven sites.

#### Embedding compliance requirements into operational processes

Environmental compliance obligations were further embedded into day-to-day operational activities with the continued contemporisation of our environmental management plans at our New South Wales sites to provide more succinct guidance for site teams and continued alignment with regulatory requirements.

#### Environmental assurance program

As part of the ongoing rollout of the Whitehaven Environment Standard, we completed the first round of environmental assurance activities at the Maules Creek and Vickery operations and completed an operational wide gap analysis against the updated standard. These initiatives strengthened oversight, identified improvement opportunities, and supported the continued evolution of environmental management maturity across Whitehaven.

### Maintaining compliance

We are committed to maintaining strong performance in complying with environmental legislation and regulations. During FY26, we had no events across any of our operations that led to an EEA.<sup>1</sup>

In late September 2025, the New South Wales Environment Protection Authority (NSW EPA) issued a Penalty Infringement Notice in relation to a dust complaint concerning Maules Creek that was made in February 2025. This EEA is reported retrospectively in FY25 results and was included in the FY26 remuneration outcomes.

In June 2026, legal proceedings in relation to a previously reported pending EEA for FY21 relating to a Maules Creek blast-related noise event were resolved in Maules Creek's favour. As a result, Whitehaven has determined the event did not constitute an EEA event.

In September 2026, the NSW EPA withdrew charges in relation to a fume event at Maules Creek which occurred in March 2022. The event has previously been reported as a pending EEA and has now been determined to not constitute an EEA event.

There is one pending EEA in relation to a fume event at Maules Creek in FY22. If enforcement outcomes are upheld following legal proceedings (including appeal processes), this will be reported as an EEA.



1. EEAs include events resulting in penalty notices, enforceable undertakings, suspensions, prevention notices or convictions which are upheld following conclusion of any review or appeal processes.



# Water stewardship

We recognise water is a shared resource that supports local communities and healthy ecosystems near our operations. We are committed to managing water responsibly and transparently in accordance with our water management plans. Water is essential to our operations and is primarily used for coal processing and dust suppression during mining and haulage activities.

## Water management

We have effective protocols in place to manage water risks across our operations. These include managing excess water, addressing water supply and ensuring the quality of water that is returned to the environment.

We regularly monitor site water balances, invest in water management infrastructure, implement initiatives to maintain compliance and identify opportunities to optimise water usage across our operations.

Water monitoring is managed in accordance with the approval conditions set out in each of our operating mines Water Management Plans that are approved by the relevant regulator.

Our baseline water stress status is regularly monitored using the World Resources Institute (WRI) Aqueduct Water Risk Atlas tool. Our FY26 assessment confirmed that none of our operations are in areas classified as having high or extremely high baseline water stress.

Our water management approach considers our short, medium and long-term water risks and defines our priorities. We are enhancing our business planning process through integration of water plans. We participate in relevant regional water stewardship groups such as WaterNSW's Customer Advisory Group in the Namoi and engage with our communities and other stakeholders

to assess and realise opportunities to support water sustainability for the catchments in which we operate.

## FY26 water performance

### Water allocation licences

There was no change to Whitehaven's water allocation licences in FY26, which total 16,089 megalitres (ML) across our operations.

Our Narrabri, Maules Creek, Tarrawonga and Vickery water allocation licences total 11,898 ML, with allocations from groundwater (bore water and 'passive take')<sup>1</sup> and the Namoi River.

At Blackwater, our water allocation licence is 2,281 ML and at Daunia it is 1,910 ML, sourcing from Sunwater's Nogoa-MacKenzie and Burdekin water supply schemes, respectively.

### Water withdrawn, used and recycled

Our operational water needs are met through a combination of groundwater, surface water sources including rainfall and rivers, and local municipal supply.

We have a long-established approach to water management in New South Wales. In FY26, we further strengthened and aligned water management practices across the business, supporting increased water reuse at our Queensland operations.

In FY26, total water use across our operations was 13,085 ML, an increase of 10% compared to FY25. Higher seasonal rainfall, including the impacts of Ex-Tropical Cyclone Koji, increased water inflows and overall water availability at our Queensland operations. This enabled greater beneficial reuse of water on site and reduced reliance on allocated water supplies, with water sourced from these supplies decreasing by 38% compared to FY25.

As part of our water management approach, we aim to recycle water when we can. The primary area for water reuse is within our coal handling and preparation plants (CHPPs), where 31% of water was recycled, representing 15% of total water used across our operations (in New South Wales and Queensland).

Helping to ensure the quality of water returned to the environment begins with redirecting rainfall and surface water that has not come into contact with disturbed land through a system of engineered bunds and channels, referred to as clean water diversions. This ensures clean water can continue to flow downstream while reducing the volume of water that requires management or treatment on site.

In contrast, rainfall run-off from disturbed areas of our mining operations is collected within storages for treatment before discharge or use. By separating clean and mine-affected water, we support downstream ecosystems while enhancing water efficiency and stewardship across our operations.

When licensed water allocations are not used in our operations, we can and do trade these to other water users. In FY26, 2,856 ML was traded to other water users in the catchments in which we operate.

Our water data is drawn from a range of sources, including direct measurement and estimation methodologies. Further water data is included on page 42 of this report and in our Databook on our [website](#).

1. Passive take refers to incidental groundwater inflows into underground and open pit mine workings.

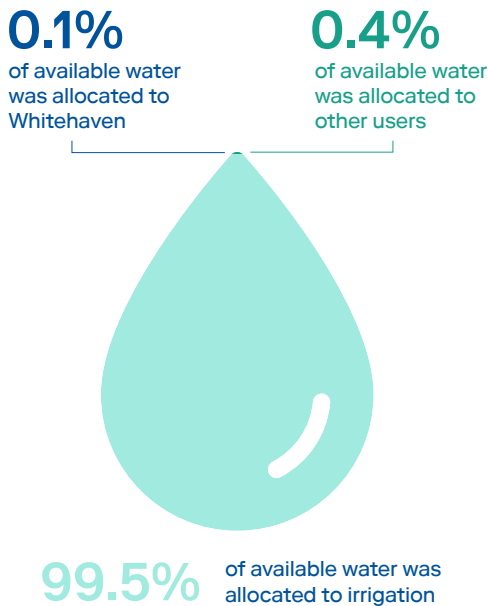


Water continued

Water use in North West NSW

Across our New South Wales operations, we use water from the lower Namoi River in accordance with our licence allocations. The region is recognised as a productive agricultural area and an important area for mining.

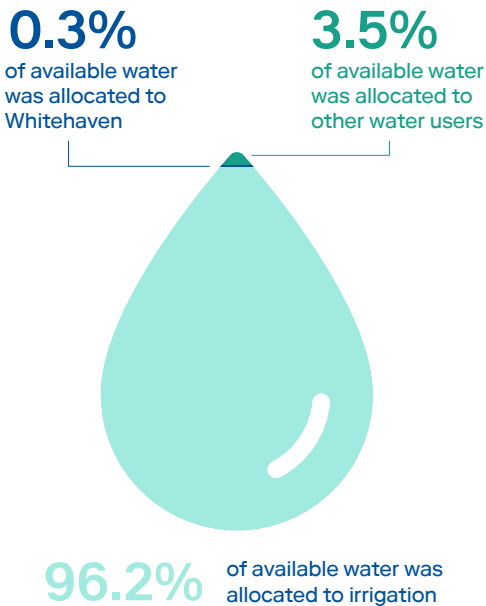
In FY26, 349 gigalitres (GL) of water from the lower Namoi River was allocated or made available to general security-licensed water users in the region, with the vast majority of available water allocated to agriculture.



Water use in the Fitzroy Basin Qld

Across our Queensland operations, we access water from the Nogoa-Mackenzie Scheme and the Burdekin Haughton Water Supply Scheme, in accordance with our water allocation agreements.

In FY26, 232 GL of water was allocated or made available to licensed users from the Nogoa-Mackenzie River, and 1,435 GL from the Burdekin River. The Nogoa-Mackenzie region supports significant agricultural and mining activities, including our Blackwater operation.



Namoi River at Vickery, NSW

## Biodiversity and land use

# 4:1

ratio of land managed for biodiversity compared with land disturbed for mining operations<sup>1</sup>

FY25: 4:1<sup>1,2</sup>

# 8,677 ha

of cumulative revegetation<sup>3</sup> completed from FY18 to FY26 across land managed for biodiversity

FY25: 8,375 ha<sup>3</sup>

### We are committed to conserving biodiversity and being responsible stewards of the natural environment in which we operate.

We recognise the vital role biodiversity plays in supporting healthy ecosystems and acknowledge our responsibility to protect it throughout the entire life cycle of our operations. We aim to avoid, minimise, offset or rehabilitate negative impacts from our mining activities, aiming to achieve no net loss in biodiversity values.

The majority of our sites have management plans in place, addressing risks to threatened, endangered and/or critically

endangered species and ecological communities. These plans outline specific actions to prevent, mitigate or offset adverse biodiversity impacts.

Where avoidance or mitigation is not possible, we implement biodiversity offsets and conservation agreements, in line with state and federal regulatory requirements.

These biodiversity offsets ensure that biodiversity values, equal to or greater than those affected, are maintained and protected, including threatened species and ecological communities.

In our biodiversity-managed areas, we focus on ecological restoration and land conservation, undertaking activities such as invasive weed and pest control, fire management and ecological burns, habitat augmentation with nest boxes, and revegetation programs through seed collection and propagation.

To monitor our progress and maximise survival rates from tree planting activities, we regularly assess flora and fauna survey data from our monitoring programs and collect biodiversity management metrics.

### Biodiversity offsets

Our biodiversity-managed land comprises 36,880 hectares (ha), including 36,322 ha in New South Wales and 558 ha in Queensland associated with the Daunia Mine. Of this total area, 32,218 ha are permanently protected through biodiversity stewardship and conservation agreements established in perpetuity.

In FY26, we successfully completed revegetation efforts across 302 ha of biodiversity-managed areas in New South Wales, bringing the cumulative area revegetated since FY18 to 8,677 ha.

### Land use

We lease Whitehaven-controlled land not required for mining operations or biodiversity management to local farmers, supporting a diverse regional economy. This represents 53% of our landholding, equivalent to 71,271 ha.

### Case study

#### First record of ornamental snake in Memooloo offset area

Whitehaven's management approach includes a focus on protecting and restoring brigalow and gilgai ecosystems that stretch across Queensland. This is through actions such as excluding grazing, restoring ecological function and habitat structure, controlling weeds and feral animals and minimising threats like high-intensity fire events. Targeted ecological monitoring aligned to seasonal conditions is expected to improve detection of vulnerable species over time.

In 2025, ecological surveys confirmed the first record of the ornamental snake (*Denisonia maculata*) within the Memooloo offset area (a biodiversity offset associated with our Daunia Mine). Additional records were also made across other Whitehaven-managed land in similar brigalow and gilgai habitats. These findings represent an extension of the species' confirmed occurrence and indicate it is more widespread across suitable habitats than previously recorded.

The ornamental snake is a small, nocturnal species endemic to Central Queensland, closely associated with brigalow woodlands living in between cracking clay soils. Growing to approximately 40 cm in length, it feeds almost exclusively on native frogs and is strongly linked to seasonal rainfall, becoming most active during wet conditions in gilgai landscapes that retain water and support abundant amphibian prey.

The species has declined across much of its range due to historic clearing, soil degradation, grazing impacts and altered fire regimes. It is listed as Vulnerable under both Commonwealth and Queensland legislation and is considered under-recorded due to its cryptic behaviour and narrow activity window. This record highlights the importance of maintaining connected ecosystems such as the Memooloo offset area. These landscapes provide critical habitat for specialised and threatened species like the ornamental snake.



1. Excludes Blackwater Mine as it does not require approved biodiversity offset areas.

2. FY2025 restated.

3. Cumulative revegetation completed from FY18 to FY24 excludes the Blackwater and Daunia mines.



## Waste and recycling

# 25.9 kt

non-mineral waste generated in FY26, comprising:

20.6 kt non-hazardous waste

5.3 kt hazardous waste

# 50%

of non-mineral waste recycled in FY26<sup>1</sup>

# 55%

of hazardous waste recycled in FY26<sup>2</sup>

We aim to reduce waste from our operations, maximise opportunities for reuse and recycling, and manage waste responsibly and sustainably.

We investigate and implement feasible opportunities to minimise the waste generated at each of our sites, and track and report on waste.

Our mine sites generate various types of waste during coal development, construction, operation and closure activities.

Each of our operated assets manage waste to meet site-specific waste management plans, Whitehaven's environmental standard, and state and federal environmental regulatory requirements. We segregate, store, transport and dispose of waste to mitigate the risk of adverse impacts on the environment.

### Non-mineral waste

Our mines' non-mineral waste streams include non-putrescible and putrescible general waste, sewage, hazardous waste (such as waste hydrocarbons), oil rags (that contain residue of contaminants such as solvents, hydrocarbons and oils), off-road oversized waste tyres from trucks and mine machinery, and construction and demolition waste.

Hazardous waste is classified, managed and disposed of in accordance with relevant Australian standards and regulatory requirements, and is periodically removed from our operations by licensed contractors. The primary type of hazardous waste generated by our operations are waste oils, most of which are recycled.

Licensed contractors collect and process recyclable materials and dispose of non-recyclable waste at municipal waste disposal facilities, except for off-road oversized waste tyres buried on site in compliance with environmental approval conditions.

At the Blackwater Mine, we operate a dedicated general waste landfill facility used for disposal of non-regulated waste generated from the mine's operations, in accordance with our mining lease and regulatory approvals.

### Mineral waste

Most of our mineral waste includes overburden and interburden, which consists of waste rock and materials overlying the coal seams. Other types of mineral waste are drill cuttings and coal rejects resulting from washing coal, such as coal fines, soil, sand and rock.

Overburden is used to backfill open-cut pits on site where possible. We also look for opportunities to reuse mineral waste for construction purposes such as haul roads and hardstand areas. At the Blackwater Mine and Gunnedah Coal Handling and Preparation Plant, we operate tailings storage facilities for the disposal of coal rejects – see page 26 for further information.

At our other operating sites, coal rejects are co-disposed of within overburden emplacements. The waste emplacements are appropriately designed by internal and third-party subject matter experts and managed to be safe, stable and non-polluting, and are progressively shaped by dozers to enable land rehabilitation.

Whitehaven's total operations generated 736 million tonnes of waste rock<sup>3</sup> and 7.8 million tonnes<sup>4</sup> of tailings and coarse rejects during the year.

While mineral waste is typically non-hazardous, we undertake geochemical tests to determine if it presents any risks as a potential source of pollution. Where such risks are identified, mineral waste is monitored and managed as required under our approvals to ensure appropriate encapsulation and non-polluting outcomes are achieved.

### Reportable spills

In FY26, we had no significant or reportable spills.

1. Non-mineral waste recycled as a percentage of total non-mineral waste generated. Includes the onsite landfill facility at Blackwater.
2. Recycled hazardous waste as a percentage of total hazardous waste.
3. Represents prime overburden.
4. Based on total rejects.

## Rehabilitation and closure

# 6,671 ha

total land under rehabilitation across NSW and Qld

FY25: 6,556 ha

# 414 ha

of land under rehabilitation across NSW and Qld in FY26

FY25: 359 ha

At Whitehaven, we are committed to rehabilitation and closure practices that progressively transform disturbed land to its post-mining use.

We aim to maximise the positive outcomes and minimise the adverse impacts of our mining operations, providing lasting benefits for both communities and the environment in which we operate.

We do this by:

- integrating closure outcomes into all stages of our mine planning, design and operation
- prioritising progressive rehabilitation as areas become available
- considering opportunities for beneficial social and ecological reuse of our post-mining landscapes
- relinquishing sites in a manner that meets our regulatory obligations and commitments to stakeholders.

### Impactful implementation

Rehabilitation across our sites is underpinned by industry best practices, aiming to re-establish structurally safe and stable, self-sustaining landforms that support functional post-mining land uses. Where needed, trials are undertaken to close out knowledge gaps and improve rehabilitation outcomes.

Across many of our sites, rehabilitation is based on landform designs that aim to mimic the shape and function of natural landscape features. This approach supports surface water routing and drainage, provides greater long-term erosional stability, improves establishment of self-sustaining ecosystems and requires reduced long-term care and maintenance.

Proposed post-mining land uses include a mixture of grazing and native vegetation communities including grassy woodland, shrubby woodland, open forest, riparian forest, native forest and woodland habitats.

### Case study

#### Blackwater Mine secures two progressive rehabilitation certificates in 12 months

In August 2025, Blackwater Mine achieved its first progressive rehabilitation certificate, with 45.3 ha of woodland rehabilitation formally recognised under the *Queensland Environmental Protection Act 1994*. This was followed by receipt of a second progressive rehabilitation certificate on 25 June 2026, for 63.5 ha of grazing land.

Both certifications followed extensive on-ground rehabilitation and maintenance works, supported by detailed technical assessments. Following a rigorous review by the administering authority, the certified areas were independently verified as meeting the required rehabilitation objectives and progressing towards agreed post-mining land use outcomes.

The achievement of certifying 108.8 ha of rehabilitation within 12 months reflects the expertise and dedication of Whitehaven teams that worked collaboratively to deliver measurable rehabilitation outcomes while mining activities continued. Progressive rehabilitation certification provides confidence that disturbed land can be successfully transitioned towards productive future uses and reinforces our commitment to responsible environmental stewardship and long-term value creation.



## Rehabilitation and closure continued

### Case study

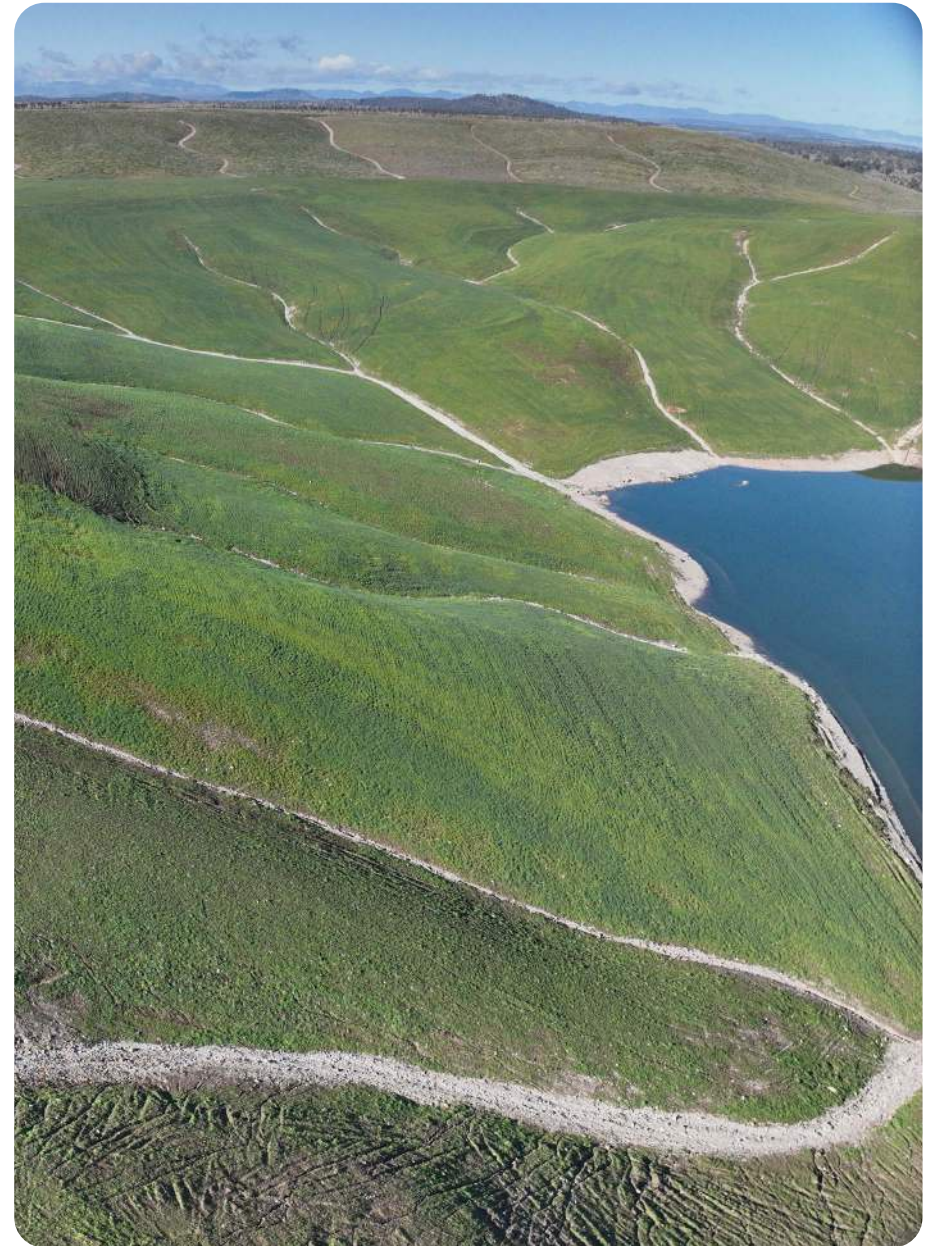
#### Werris Creek Coal Mine achieves final rehabilitation milestone

Final coal was extracted at Werris Creek Coal Mine in April 2024, marking the transition from active mining to final rehabilitation and closure. Following cessation of mining activities, the site entered an intensive final rehabilitation phase focused on reshaping of the final void and emplacement area, and decommissioning of former infrastructure and operational areas.

Through the dedication of a skilled and passionate operational team, final rehabilitation activities were successfully delivered within the planned timeframe. The final seeding of active mining areas was completed in April 2026, representing a significant milestone in the site's closure journey.

The achievement demonstrates the effectiveness of integrating progressive rehabilitation principles throughout the mine's life and applying leading rehabilitation practices during closure. Detailed landform design, strategic material placement, and timely establishment of vegetation were all critical components in delivering a stable, post-mining landscape aligned to regulatory commitments.

The successful transition of Werris Creek from an operational mine to a fully rehabilitated landscape provides a lasting legacy for the site, and demonstrates Whitehaven's commitment to responsible resource development that includes rehabilitating the land to support alternative post-mining land use.





## Tailings storage facilities

We manage tailings storage facilities using a risk-based governance framework and continue to work towards aligning our practices with recognised industry standards, including the Global Industry Standard on Tailings Management (GISTM) and the Australian National Committee on Large Dams (ANCOLD) guidance. Our management approach is designed to support compliance with applicable legal requirements and prioritises the safety of people and the environment.

### Governance and risk management

Our approach to tailings storage facility (TSF) management is supported by sound governance and effective risk management.

Although the likelihood of a TSF failure is low, we recognise the potentially significant consequences for people and the environment of such a failure. We take these potential consequences seriously through robust governance, ongoing monitoring and proactive management across the full TSF life cycle.

Our risk management framework is designed to ensure the safety and integrity of TSFs throughout all stages of their life cycle, including construction, operation, monitoring, maintenance and closure. TSF risks are systematically identified, assessed, controlled and monitored through site-specific standards and procedures, which establish clear roles and responsibilities to help ensure appropriately qualified personnel undertake activities.

### Managing the integrity of TSFs

Whitehaven operates eight facilities that meet the definition of a TSF under the GISTM, including six at Blackwater Mine and two at the Gunnedah Coal Handling and Preparation Plant (CHPP).

Through the proactive work of our teams, Whitehaven has identified and formally classified the Bottom Dam at South Blackwater Mine as a legacy TSF. The facility dates back to the early Kenmare operations and predates BHP's ownership, reflecting the site's long operational history. Since its identification, extensive geotechnical investigations have been undertaken to better understand the volume and characteristics of material

stored within the facility. Monitoring is underway, and the facility is now overseen by the Engineer of Record and the Independent Tailings Review Board (ITRB). Work is continuing to bring this legacy facility into alignment with the GISTM.

We operate two TSF emplacement areas at the Gunnedah CHPP. Each TSF area contains five dry-stack cells, where fine rejects are drained, consolidated, and returned to site to be commingled with mine waste rock.

Traditional TSFs are not used at Daunia and Maules Creek. Instead, we use non-storage methods that co-dispose mixed plant rejects with mine waste, eliminating the need for separate TSFs.

Only one TSF, the North Coal Preparation Plant at Blackwater, has a dam failure consequence classification of 'very high' under the GISTM. All other TSFs at Blackwater have a significant or low rating.

The current active TSF at Blackwater (Boonie Doon) has low to very low hazard categorisation. This TSF receives tailings via slurry discharge points into in-pit tailings.

Our management structure at the Blackwater Mine aligns with the GISTM and ANCOLD guidelines, and includes a Dam Owner, Responsible Dam Engineer, and Engineer of Record, which is a specialist external engineer. These roles are responsible for overseeing the safe operation and integrity of the TSFs and report through the accountable executive, Whitehaven's Chief Operating Officer, who reports to the Managing Director and Chief Executive Officer.

The ITRB provides external oversight of the Blackwater TSFs. The ITRB conducts periodic reviews of TSF design, operation, and performance

and provides recommendations to support the continuous improvement in tailings governance and management practices.

In May 2026, the ITRB completed its latest review of the Blackwater TSFs, providing a number of recommendations focused on governance, monitoring and maintenance to support ongoing improvements. No critical defects were identified at the time of the review.

Comprehensive performance monitoring programs are in place for each TSF at Blackwater, detailing the specific inspections, reviews, and monitoring requirements aligned to the consequence classification for each facility. Geotechnical, geochemical, hydrological and environmental monitoring data is used to inform operational decision-making and the development of Trigger Action Response Plans (TARPs).

Our Emergency Response Plans include provisions for tailings-related hazards and potential failure scenarios, with escalating response requirements defined through Emergency Action Plans and TARPs. Where appropriate, the plans have been developed in consultation with external emergency service providers and are reviewed by the Responsible Dam Engineer and Engineer of Record. These plans are integrated into our Site Emergency Response Plan.

During FY26, we continued developing our New South Wales and corporate TSF procedures, policies, emergency response plans and standards to align with the GISTM governance framework requirements. These documents have been informed by internal subject matter expertise and external specialist input and form part of our ongoing program to strengthen tailings governance across the business. Our work towards GISTM alignment will continue into FY27 and beyond.

Information on each TSF is included in our Databook on our [website](#).



## Supporting our communities



# Communities

~\$2.9b<sup>1,2</sup>

spent with suppliers in Central Qld, North West NSW, and the Hunter and Newcastle regions

FY25: \$1.9b

\$379m<sup>1,2</sup>

spent on wages and salaries in Central Qld, North West NSW, and the Hunter and Newcastle regions

FY25: \$365m

~\$1.6m

contributed to corporate community partnerships and donations

FY25: \$2.1m

\$0.8b

in Australian taxes<sup>3</sup> and royalties paid and collected

FY25: \$1.4b

We are creating a lasting and meaningful legacy by working closely with the local and regional communities that host our operations.

In FY26, we launched our FY26–28 Community Strategy to better integrate and co-ordinate our community engagement activities across both our operating jurisdictions.

Underpinning this strategy is our longstanding commitment to supporting the local and regional communities where we operate, guided by our five community pillars.

Our approach allows us to continue to deliver meaningful engagement, impactful community investment, and leave a legacy through social and economic benefit.

## Community and stakeholder engagement

Our approach to community and stakeholder engagement is focused on building strong relationships through open engagement about our operations and projects.

Whitehaven's in-region community team is responsible for engaging with our stakeholders, including site neighbours, residents, regional businesses, Indigenous peoples, community groups, local councils and government representatives.

We share information through regular operational updates to local councils, business forums, Community Reference Groups and Community Consultative Committees. These forums support two-way engagement on priority areas of interest or concern.

## Community complaints

In FY26, we received 14 complaints across our Queensland and New South Wales operations, compared to 22 in FY25. These complaints related to areas of operational interface with our communities including traffic, dust and blasting.

We investigate all community complaints and seek to address concerns and make improvements where applicable and possible. A community complaint register for our New South Wales operations can be found on our website, consistent with our relevant conditions of mine approvals.

## Our five community pillars



**Building and maintaining a positive relationship**



**Embedding the Whitehaven brand across our regions**



**Aligning and supporting regional advocacy**



**Enabling local employment pathways**



**Elevating local and regional procurement**

1. Reported on a 100% joint venture basis. Local government areas are defined on page 30 of this report.

2. Supplier spend data not comparable with prior period. The New South Wales supplier spend methodology was revised to include the Hunter and Newcastle regions.

3. Includes \$248 million of PAYG withholding and employee payroll taxes collected on behalf of the Australian Government.

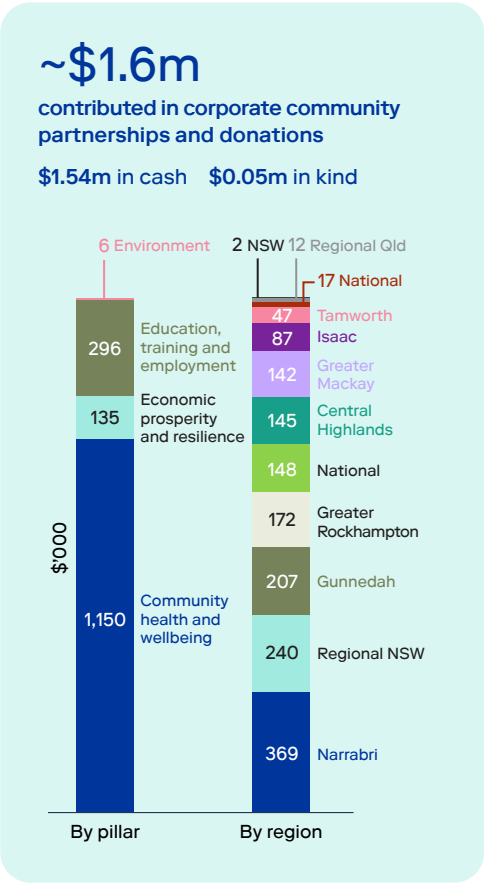


Communities continued

Community investments

Our community investment program directly provided approximately \$1.6 million to 213 community clubs and organisations in FY26.

Community grants provide funding directly to community groups, clubs and schools to deliver specific projects or events. These grants are assessed by local committees comprising local employees



and external stakeholders to identify and maximise the benefit to the community.

Community partnerships

Community partnerships seek to make meaningful change by addressing identified areas of need in a community. These projects are typically larger, ongoing investments that drive meaningful social outcomes across our regions. Our key community partnerships include:

- **Queensland Minerals and Energy Academy** – a collaborative program that brings schools and industry together to inspire the next generation of mining professionals
- **Clontarf Foundation and Stars Foundation** – complementary partnerships that seek to increase educational participation and post-school outcomes for Indigenous men and women
- **Regional Aeromedical Rescue Services** – often the vital lifeline for regional and remote communities, these include the Westpac Rescue Helicopter Service (North West New South Wales), CQ Rescue (Mackay and Isaac Region) and CapRescue (Rockhampton and Central Highlands Region)
- **Central Queensland Capras Community Rugby League** – a key partnership to bring health, education and wellbeing clinics to communities across Central Queensland
- **Whitsunday Voices Literary Festival** – provides travel subsidies to regional schools across Central Queensland to participate in Australia’s largest regional literary festival
- **Royal Far West** – helping rural and remote families across North West New South Wales to access vital medical, specialist and support services.

Case study

Coppabella State School

With just 23 students, Coppabella State School provides students from the small Central Queensland locality with a unique educational experience.

Despite its size, it takes pride in providing an enriching learning environment, and this year welcomed the donation of STEM Engagement Resources through Whitehaven’s community grants program.

Teaching Principal Jessica Blowers said the resources benefitted both the students and the staff by transforming the way STEM is taught and experienced.

“This equipment helps students engage with the subject in a hands-on and fun way, linking learning to real-life examples.”

Staff also benefitted through targeted professional development that supports evidence-based teaching and strengthens their ability to deliver high-quality instruction.

“This support enables us to grow teacher and student experience together to create a lasting impact across all learning levels.”





Communities continued

Case study

Kicking goals for community: Whitehaven supports clubhouse upgrade

The Gunnedah and District Soccer Association, one of Gunnedah’s largest sporting clubs and one of the most active in North West New South Wales, marked a major milestone with the completion of a significant infrastructure upgrade, proudly supported by Whitehaven.

The official opening of the club’s new clubhouse marked the end of a five-year journey. Despite setbacks caused by the pandemic, drought, floods, and resource challenges, the project pushed ahead, driven by Club President Lachlan May.

“This project was incredibly important to the club and the community,” Lachlan said.

“The club holds a special place in the community, and the clubhouse has been the scene of many great memories over the years. The opening of this new and improved facility is an exciting

next chapter in the club’s history that will ensure we can continue to bring the community together for years to come.

“Whitehaven’s support, from the initial stages through to the final landscaping and finishing touches, was instrumental to the project.”

With more than 710 registered players this season, including more than a third being female participants, the Gunnedah Soccer Club continues to thrive.

The club is supported by over 36 sponsors, including Whitehaven and many local suppliers, reflecting the strong community ties that underpin its success.

Whitehaven is committed to building stronger local communities and ensuring the benefits of our operations are shared locally.



Employment and procurement

In partnership with our local and regional communities, we seek to maximise the benefits of our operations through local employment and regional procurement opportunities.

We define local as the government areas hosting or adjacent to our operations and projects, and regional as local government areas in a region.

In Central Queensland, this includes the Central Highlands, Isaac, Livingstone, Rockhampton, Whitsunday, Mackay and Gladstone local government areas.

In New South Wales, our regional footprint spans the North West regions, including the

Narrabri, Gunnedah, Liverpool Plains, Tamworth, Upper Hunter, Muswellbrook, Singleton, Maitland, Cessnock, Lake Macquarie, Newcastle and Port Stephens local government areas.

In FY26, we supported local employment through apprenticeship and traineeship programs, participation in employment expos, and engagement with regional employment networks across Queensland and New South Wales.

We also strengthened our understanding of the economic contribution of our Queensland and New South Wales operations, helping to identify future opportunities to increase local supplier participation across our operating regions.

Case study

Local procurement delivering safe, reliable outcomes

Mannion Drilling, a Gunnedah-based business, is a trusted contractor at Whitehaven’s Narrabri Coal Operations, delivering critical preconditioning, exploration and monitoring services. This year, the team reached an impressive safety milestone, operating for nine years without a lost time injury at our Narrabri Coal Operations.



Local and regional procurement spend in 2026

~\$2.9b

with local and regional suppliers

~\$1.6b

with Central Queensland suppliers

~\$1.3b

with North West New South Wales, Hunter and Newcastle suppliers



# Indigenous peoples

## 10%

of employees identify as  
Indigenous peoples

FY25: 10.4%

## \$15.7m<sup>1</sup>

spent with 17 Indigenous businesses

FY25: \$17.2m<sup>1</sup>

## ~\$326,000<sup>1</sup>

donated to Indigenous organisations

FY25: \$375,000<sup>1</sup>

We seek to build strong relationships with our local Indigenous communities in North West New South Wales and Central Queensland, and drive positive change through our core pillars of cultural heritage, employment, procurement, education, and health and wellbeing.

### Indigenous engagement

Whitehaven began its Indigenous engagement journey in 2015, alongside the start of operations at Maules Creek, with the launch of its first Reconciliation Action Plan (RAP).

We quickly progressed from an 'Innovate' to a 'Stretch' RAP in 2018. Our second Stretch RAP was launched in 2021.

Since 2021, our business has materially changed, and the evolution in our Indigenous engagement approach reflects our continued growth, understanding, and commitment to the local Indigenous communities that host our operations. In 2026, we launched our new Indigenous Engagement Strategy.

This strategy represents Whitehaven's formal commitment to deepening and strengthening its relationships with Indigenous communities and outlines the roadmap through which we seek to deliver meaningful, measurable outcomes for Aboriginal and Torres Strait Islander peoples in the regions we operate.

### Protecting cultural heritage

The Gomeroi people of North West New South Wales and the Barada Barna and Gaangalu people of Central Queensland are the Traditional Owners of the land on which we operate, and we recognise their role as the Traditional Custodians of the land and water.

Our Daunia Mine and proposed Winchester South Project in Queensland's Bowen Basin are located on Barada Barna Country, and the Blackwater Mine is located on Gaangalu Country. In New South Wales, our Narrabri Mine

and the Maules Creek Mine are located on traditional Gomeroi Country in the Gunnedah Basin.

Our engagement with Indigenous peoples is built on the principles of respect, unity and historical acceptance, and a belief that mining should empower and support their rights to pursue cultural and socioeconomic independence and fulfilment.

We have two Native Title Agreements in place across our operations: the Narrabri Underground Native Title Agreement and the Maules Creek Native Title Agreement. In addition, we have Cultural Heritage Management Plans (CHMPs) and an Indigenous Land Use Agreement in place to meet our agreed commitments and legislative requirements.

At our Daunia Mine and Winchester South Project, we have a CHMP with the Barada Barna people. Similarly, at our Blackwater Mine, both a CHMP and an Indigenous Land Use Agreement are in place.

We actively engage with Indigenous peoples to understand expectations around the protection and management of culturally significant areas.

To protect and manage culturally important sites, we carry out heritage surveys and due diligence assessments before any ground-disturbing activities take place. We also conduct annual inspections of previously identified culturally significant sites. These activities are undertaken in close collaboration with Traditional Owners and cultural knowledge holders from local communities.

In FY26, there were no incidents of non-compliance with Native Title Agreements or with CHMPs at the Daunia, Winchester South or Blackwater sites. Similarly, no breaches of Native Title Agreements or CHMPs occurred at our New South Wales sites.

We have no reserves near Indigenous land, based on the definition of 'Aboriginal community' from the Australian Bureau of Statistics adopted by Whitehaven.

We apply the principles of Free, Prior and Informed Consent (FPIC) in cultural heritage matters. This commitment is reflected in our approach to partnering with Traditional Owners in Queensland and Registered Aboriginal Parties along with Traditional Owners in New South Wales through agreement-making and heritage planning processes. Our approach in New South Wales is guided by the *Aboriginal Cultural Heritage Consultation Requirements for Proponents (NSW DECCW, 2010)*, which seeks to ensure that the FPIC of Indigenous peoples is respected and meaningfully achieved.

1. Reported on a 100% joint venture basis.



## Indigenous peoples continued

### Building cultural awareness

To strengthen understanding and respect for Indigenous peoples' deep connection to land, we provide online cultural awareness training to our workforce as part of our induction process. In addition, we provide periodic on-Country cultural immersion experiences for senior leaders. These initiatives help build a stronger understanding of the importance of knowledge of sites, places and objects that are significant to Indigenous peoples and cultures.

In FY26, we hosted a Maganjin (Brisbane) Cultural Tour with Blackcard for our Brisbane-based employees.

In FY27, we look forward to delivering further cultural immersion experiences that strengthen cultural capability across our workforce. This includes partnering with Traditional Owners from the regions where we operate across New South Wales and Queensland to provide engagement opportunities outside the regular work environment.

These experiences will help deepen our understanding of Indigenous cultures while strengthening relationships with local Indigenous communities and partners.

### Indigenous procurement

Whitehaven's Indigenous Procurement Policy encourages Indigenous economic development. By supporting Indigenous businesses, we hope to encourage further employment of Indigenous people, which will complement the positive results of our own employment initiatives.

In FY26, we spent \$15.7 million with 17 Indigenous-owned businesses in New South Wales and Queensland. The success of our procurement strategy is built on fostering relationships with local Indigenous businesses and targeted engagement. We host an annual procurement and tendering workshop, which is aimed at developing and growing local Indigenous businesses.

We connect these businesses to other organisations that provide assistance and advice in business establishment and development, and information on how to supply the mining industry.

### Indigenous employment opportunities

As a large private sector employer in Queensland's Bowen Basin, and the largest private sector employer in the New South Wales Gunnedah Basin, we have a unique opportunity to meaningfully contribute to reconciliation by providing stable, rewarding and long-term employment.

Our industry-leading Indigenous Employment Strategy has been a central pillar of our engagement with Indigenous communities since its introduction in 2015, and we are proud to have established one of the most successful records of Indigenous employment anywhere in Australia.

The percentage of our workforce who identify as Indigenous is 10%, with their salaries and wages flowing back into local communities which totalled approximately \$60 million in FY26.

Internally, our commitment to Indigenous employment has become embedded in our everyday operations. We provide training and development opportunities to support access to rewarding long-term employment. We recognise that by fostering a workplace that welcomes diverse experiences, backgrounds and ideas, we can have a wide-reaching impact. We will continue to focus on building an inclusive workplace culture that Indigenous people feel inspired to be a part of.

Read more about how we contribute to Indigenous employment on our 'Diversity and inclusion' page on our [website](#).

### Education

In FY26, we donated approximately \$326,000 to support local Indigenous organisations, including education initiatives. We continued as a National Partner of the Clontarf Foundation and partner of the Stars Foundation mentoring program. Both initiatives help support improved school retention rates among Indigenous students, and assist their transition into further education or the workforce.

### Community health and wellbeing

We contribute to programs that support health and wellbeing outcomes for Indigenous communities.

This year, we continued to support the Goanna Academy, which is Australia's first accredited, Indigenous-owned mental health education provider. Our support helped facilitate a community clinic and mental health workshop for approximately 150 school students and staff members.

Whitehaven also supported the inaugural Gaangalu Language Camp in Queensland to ensure preservation of languages and cultures.



## Indigenous peoples continued

### Case study

#### Onavale Cultural Precinct: building community, skills and connection to Country

The Onavale Cultural Precinct is an initiative developed by Whitehaven as part of its Aboriginal Heritage Conservation Strategy linked to the Maules Creek and Tarawonga Coal Projects. The initiative, to construct a meeting place and accessible walking track in a designated conservation area, was designed to protect cultural heritage while actively involving Indigenous communities through access, education, and employment pathways.

Central to the project is the engagement of local Indigenous contractor Yawiriawiri Murri Ganuur (YMG), which has gained hands-on experience across construction, landscaping and environmental site protection. Through close collaboration and on-site training, the project created tangible employment outcomes and supported the development of a skilled local Indigenous workforce.

Whitehaven Advisor – Environment, Ben Martin, praised the YMG team for its role in delivering the project and supporting local employment.

“YMG’s collaborative approach is reflected in the quality outcomes achieved at the Onavale Cultural Precinct.”

Wade Natty, Contract Manager, YMG, also spoke highly of the opportunity.

“Working alongside Whitehaven on the Onavale Cultural Precinct was a really

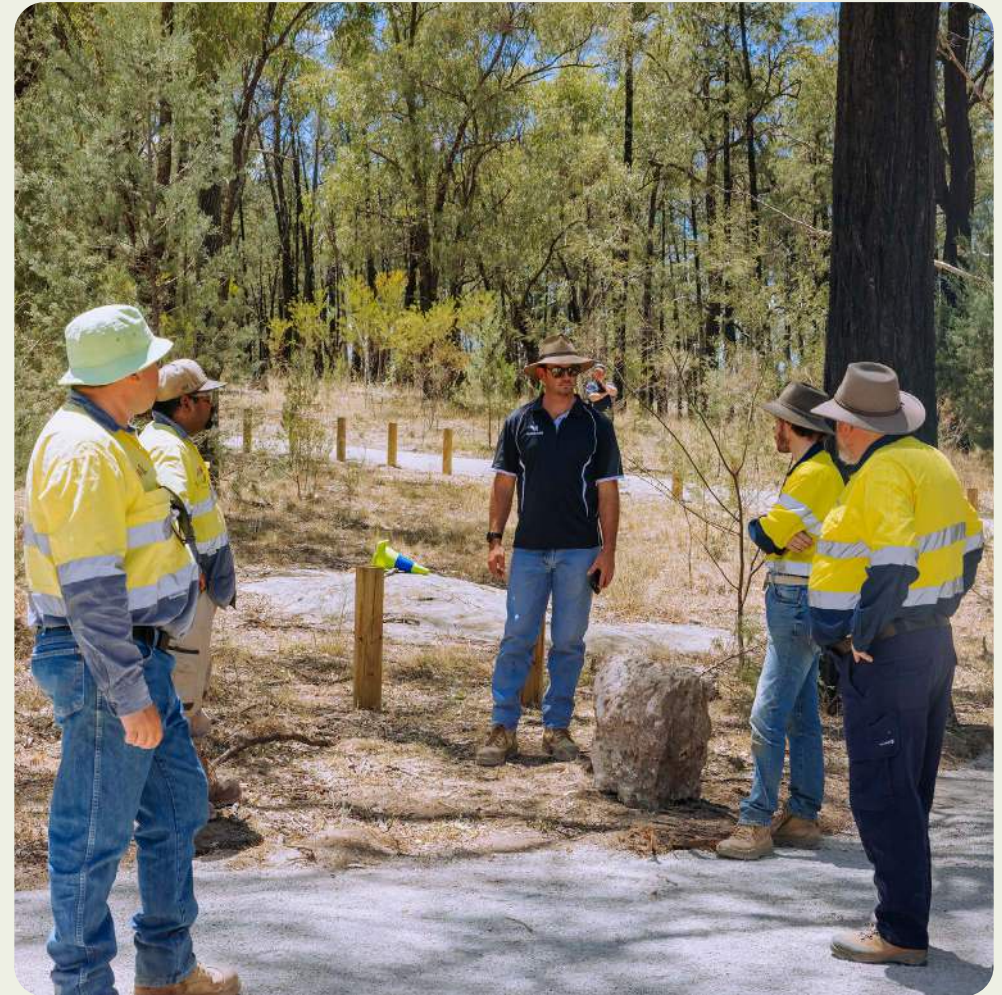
rewarding experience for our team. It gave our people real, on-the-ground experience, enabling them to build skills and be part of something that genuinely matters to our community,” he said.

Participants developed practical heritage skills through on-Country workshops and archaeological surveys, including site management, cultural knowledge documentation, and heritage identification.

The precinct will provide ongoing education opportunities across primary, secondary and tertiary levels, while also serving as a gathering place for cultural practices and community connection.

“This collaborative project is a fantastic example of what Whitehaven and Indigenous businesses are able to achieve together,” said Bob Sutherland, Whitehaven’s General Manager Indigenous Engagement.

The Onavale Cultural Precinct demonstrates how responsible resource development can support Indigenous economic participation, cultural preservation, and long-term community wellbeing. It is not just a conservation project; it has developed practical job skills and cultural expertise, created employment and business opportunities, and established a sustainable platform for education and community engagement.



Right: Whitehaven's Ben Martin, Advisor – Environment, working alongside the local team from Yawiriawiri Murri Ganuur at the Onavale Cultural Precinct.



## Responsible business conduct

## Business conduct

**We are committed to operating ethically and with integrity. Responsible business conduct and practices are central to how we operate, and are embedded in our operations.**

Our STRIVE Values of Safety, Teamwork, Respect, Integrity, Value and Excellence set the foundation for how we work and the behaviours we expect of our people in both internal and external interactions.

Our Code of Conduct defines the standards of behaviour we expect from all our employees and people working for, or on behalf of, Whitehaven – this includes our contractors, consultants and directors. The code guides how we act and work – with honesty, integrity and fairness, and treating others with respect and dignity. All employees sign up to our Code of Conduct and are required to confirm their understanding.

A comprehensive range of policies guide our people in how to apply the STRIVE Values. These include ‘Speak Up’, workplace behaviour, anti-corruption, diversity and inclusion, as well as health, safety and environment policies, among others. We clearly communicate our policy framework via our induction training.

We maintain and implement appropriate measures to prevent bribery and corruption. Our Anti-Corruption Policy establishes our standard of behaviour of integrity, honesty and transparency, which applies to anyone representing Whitehaven.

Whitehaven’s Company Secretary is responsible for implementing the policy and reviewing its effectiveness. We take breaches of our code and policies seriously, and this may result in action being taken up to and including termination of employment or engagement.

### Board oversight and conduct

The Board, with the assistance of the Audit and Risk Management Committee, is responsible for internal compliance and control frameworks and reviews. It also oversees our codes of ethics and conduct, and legal and regulatory compliance.

A Code of Ethics and Values applies to Board members and requires them to act with the utmost integrity and carry out their duties to the highest possible ethical standards. This means complying with the spirit and principles of this code and the law.

### Reporting concerns

Our Speak Up policy encourages anyone to speak up with information about potential misconduct and to report that information. This includes any improper state of affairs or circumstances in relation to the Company, which could include, but is not limited to, a breach of laws or regulations or Whitehaven’s policies; dishonest, unethical or unsafe behaviour; or bribery or corruption. The policy outlines how to report concerns relating to business conduct, the processes we follow to respond to reports, and the protections a reporter receives.

In addition to internal reporting channels, our independent whistleblower hotline gives individuals the opportunity to anonymously report potential misconduct. All reports made are received and treated sensitively and seriously, and are dealt with promptly, fairly and objectively.

### Public policy

We participate in policy development and advocacy to seek efficient and balanced policy settings that support a globally competitive and sustainable mining sector. We directly engage with elected and non-elected representatives at all levels of government and respond to public policy consultations that are relevant to our business and industry. Participation in government consultations may also occur indirectly through industry associations.

### Memberships and industry associations

We are an active member of numerous industry associations and bodies, including business chambers and councils that are relevant to the communities in which we operate. Industry associations play a key role in advocating on public policy positions and matters that affect our sector, and in helping Australia’s minerals

sector sustainably deliver benefits to our communities and the economy. We also participate in industry associations to contribute to the development of industry standards and regulations, advance best practice, and share technical knowledge and new ideas. There can be differences of views on some matters across members, which is an inevitable part of any member-based organisation. We seek to work constructively to act on areas of common ground and achieve consensus outcomes. Whitehaven’s key memberships of industry associations and bodies are included on the Sustainability page of the website at [Industry – Whitehaven Coal](#).

### Political contributions

In line with our Political Donations Policy, we may make political donations that are approved by Whitehaven’s Managing Director and that comply with applicable legislation. Our disclosable political donations for FY26 are reported in accordance with applicable electoral laws to the relevant electoral commissions in each jurisdiction. All disclosable political donations are published by the Australian Electoral Commission, the Electoral Commission of Queensland, and the New South Wales Electoral Commission.



## Responsible supply chain

We encourage sustainable practices throughout our supply chain, working to enhance social priorities and economic development and uphold strong health, safety and environmental performance.

We expect all our suppliers and contractors to share our commitment to conducting business ethically and with integrity. All contracted and onsite suppliers are required to comply with our Supplier Code of Conduct, policies and procedures. This includes meeting Whitehaven's health, safety and environment policies and procedures. When selecting new suppliers and contractors, our processes include assessing sustainability criteria, which includes safety and environmental performance, modern slavery, and Indigenous employment.

Our social priorities include a proactive commitment to Indigenous procurement, guided by our Indigenous Procurement Policy. We also collaborate closely with key contractor partners to support participation of Indigenous contractors in our workforce.

We recognise that small businesses, especially those in regional communities, can face economic pressures and cash flow challenges – particularly when invoices are not paid on time. We support Australian small businesses by providing 21-day payment terms to our small, local suppliers in areas near our sites, and we report in accordance with the *Payment Times Reporting Act 2020 (Cth)*.

### Modern slavery risk

We are committed to protecting internationally recognised human rights as embodied by our values and expressed in our Code of Conduct and policies. Our Supplier Code of Conduct outlines how we expect our suppliers to work. We aim to prevent modern slavery practices in our supply chain by continuing to take actions to assess modern slavery risks and strengthen our approach to manage these risks.

In FY26 we completed a targeted review of modern slavery statements for some suppliers that were identified as medium risk during the FY25 review, and sent a modern slavery questionnaire to targeted suppliers. The information gathered during these reviews will help to inform our approach to modern slavery due diligence for the FY27 year.

Procurement and purchasing employees, and some site employees, also completed refresher training.



## Privacy and cybersecurity

Enhancing cyber resilience, data governance, and the responsible use of AI to protect our business and stakeholders.

Protecting and securing personal information, confidential data, and our technical infrastructure remains a priority at Whitehaven. We continue to strengthen our ability to prevent, detect, and respond to cyber and information security risks – safeguarding our business, people, and stakeholders while maturing our capabilities across our expanded operations.

We operate in alignment with relevant Australian privacy legislation, including the *Privacy Act 1988 (Cth)*, and adhere to recognised frameworks such as the National Institute of Standards and Technology, ISO 27001, and the Australian Cyber Security Centre's 'Essential Eight'. These frameworks underpin our approach to managing cyber risk and improving our security posture.

During FY26, we progressed our cyber improvement program, implementing initiatives identified through earlier maturity and risk assessments. This included strengthening security controls across IT and operational technology environments, enhancing monitoring and detection capabilities, improving incident response readiness and transitioning to a new Security Operations Centre service provider. Together these initiatives have improved visibility of risks and our ability to identify, monitor and respond to cyber threats in an evolving threat landscape.

Strengthening data governance and accountability was a key focus in FY26. We established a formal Cyber, Data and AI Governance Steering Committee to provide greater oversight of cyber, data and emerging AI risks, align governance initiatives with business objectives and risk appetite, and reinforce accountability for data stewardship across Whitehaven.

We also enhanced third-party risk management through ongoing assessments of critical suppliers and strengthened controls to protect Whitehaven data across our ecosystem.

Cybersecurity oversight is provided by the Audit and Risk Management Committee, with operational responsibility held by the Chief Information Officer and Executive General Managers.

Whitehaven remains committed to continuous improvement in cybersecurity and privacy, recognising the importance of secure, well-governed data as a critical enabler of business performance and stakeholder trust.



# Tax transparency

Whitehaven strives to maintain open, honest, transparent, and cooperative relationships with all taxation and revenue authorities.

Whitehaven is listed on the Australian Securities Exchange and has mining operations located in New South Wales and Queensland. We pay various taxes to federal, state, and local governments, and collect various tax payments on behalf of federal and state governments.

Despite having no foreign subsidiaries or operations, the Group is subject to the Public country-by-country (CBC) Reporting requirements, which first applied in FY25, with reporting lodged in FY26. Under the Public CBC reporting regime, the Group must disclose jurisdiction-specific information to the Australian Taxation Office (ATO) on its global economic activities, including revenue, profit, tax and business operations, to increase tax transparency.

In addition, during FY26, the Group was subject to the Private CBC reporting requirements administered by the ATO, including the requirement to lodge a master file and local file for FY25. Up to FY24, the Group was exempt from the Private CBC reporting by the ATO; however, this exemption was no longer available for FY25 and future income years even though the Group does not have any foreign subsidiaries or operations.

## Tax governance and approach

We adopt a conservative approach concerning tax. Our culture of compliance and transparency is apparent in our policies, strategies, resources, procedures and controls, and in our constructive relationships with tax authorities, including the ATO, state revenue offices, and local governments.

Comprehensive Board oversight of tax matters is provided through the Audit and Risk Management Committee. A tax governance and tax risk management framework outlines the management and resourcing of our tax functions across the business in respect of all taxes payable and collected.

The framework has been prepared with reference to the ATO's public guidance, which seeks higher levels of tax transparency, governance, and accountability across all taxes for Australian taxpayers, and formalises and captures our prudent approach to taxation matters. We maintain management systems and resources to:

- actively monitor, identify and manage tax risk
- comply with Australian taxation laws and reporting standards
- 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
- maintain, with each revenue authority, Whitehaven's standing as an organisation of integrity.

## Taxes paid

In FY26, Whitehaven and its JV partners contributed \$0.8 billion to federal, state, and local governments in the form of income tax, royalties, payroll tax, and other taxes. Coal royalties in New South Wales and Queensland made up the largest component of taxes paid.

Coal royalties to the Queensland Government represent the largest single component of taxes paid. Queensland continues to have the world's highest coal royalties following the change to the royalty regime in 2022.

Combined with income taxes, Whitehaven's adjusted effective tax rate for profits derived in Queensland, including royalties, is approximately 62%.

## Taxes collected

The largest single category of taxes we collect is on behalf of the Australian Government in respect of employees. This includes PAYG withholding tax from employees' salaries and wages. In FY26, the Group collected and remitted \$210 million in employee payroll taxes or PAYG to the Australian Government.

Taxes collected and paid by the Whitehaven Group and its JV partners (\$m)

|                               | FY26 |
|-------------------------------|------|
| Royalties                     | 565  |
| Corporate income tax          | 3    |
| Payroll tax                   | 38   |
| Stamp duty                    | 3    |
| Employee payroll taxes (PAYG) | 210  |
| Fringe benefits tax           | 6    |
| Other taxes                   | 6    |
| Total                         | 831  |

All amounts are stated in 100% JV terms, excluding corporate income tax.



## Tax transparency continued

### Income tax

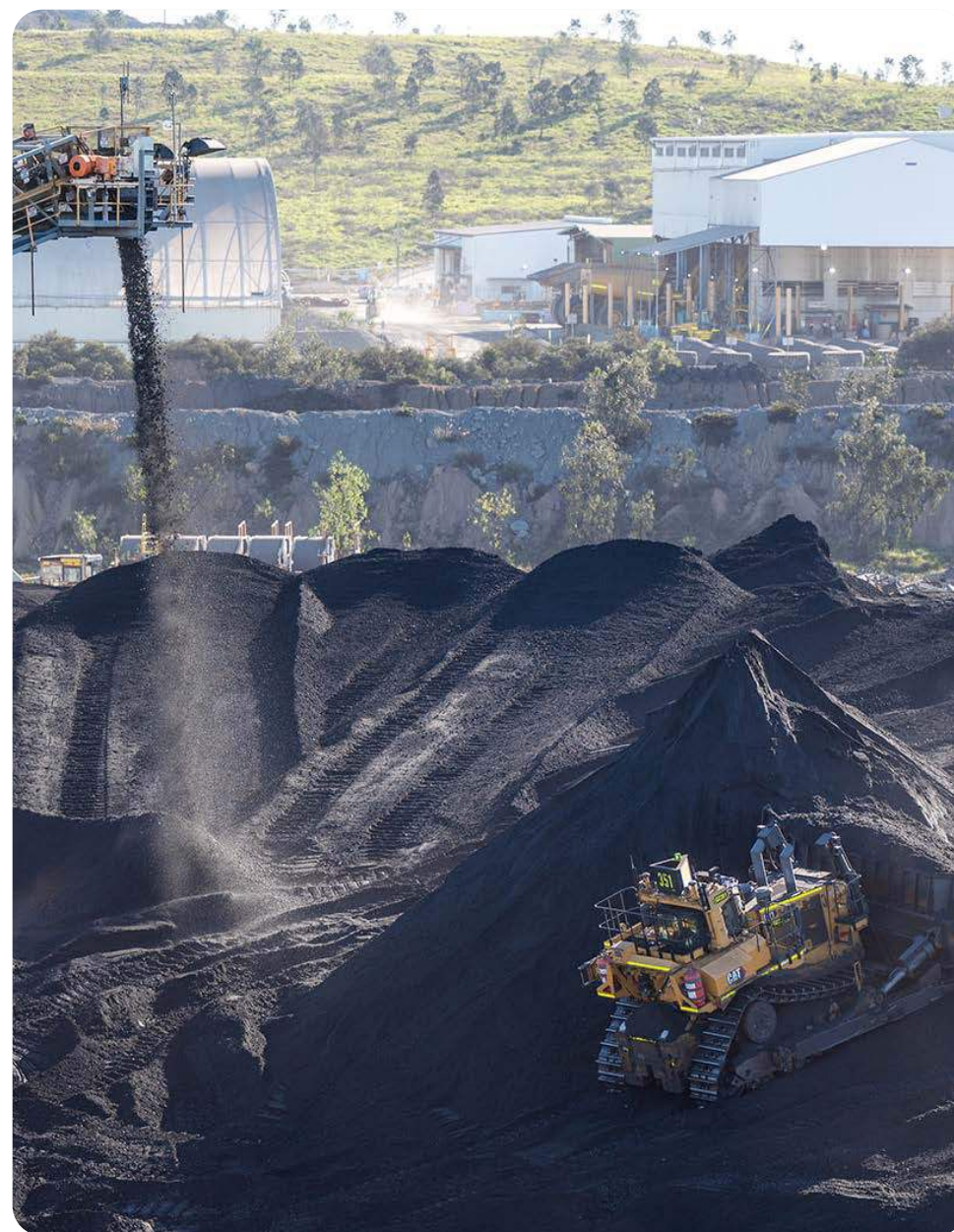
The following information has been derived from the audited financial statements for FY26, which are available on our website.

### Effective income tax rate

The effective rate is the income tax expense for the income year divided by the accounting profit before tax, as set out below. Whitehaven's effective tax rate (excluding royalties) for FY26 is 21.6%.

### Reconciliation of accounting profit to income tax expense (\$m)

|                                                                                        | FY26         | FY25         |
|----------------------------------------------------------------------------------------|--------------|--------------|
| Statutory profit before tax                                                            | 491          | 931          |
| Income tax expense using the Company's domestic tax rate of 30%                        | (147)        | (279)        |
| <b>Non-deductible expenses:</b>                                                        |              |              |
| Share-based payments                                                                   | (12)         | (12)         |
| Other non-deductible expenses                                                          | (2)          | (5)          |
| On-market share purchases by employee share scheme trust reimbursed by the Group       | 19           | 9            |
| Derecognition of deferred tax liability relating to the sell-down of 30% of Blackwater | 34           | –            |
| Over provided in prior periods                                                         | 2            | 5            |
| <b>Total income tax expense</b>                                                        | <b>(106)</b> | <b>(282)</b> |
| <b>Whitehaven's effective income tax rate</b>                                          |              |              |
| Statutory profit before tax                                                            | 491          | 931          |
| <b>Total income tax expense</b>                                                        | <b>(106)</b> | <b>(282)</b> |
| <b>Effective tax rate (%)</b>                                                          | <b>21.6</b>  | <b>30.3</b>  |





## Data and assurance

# People

| Safety                                                                               | FY26   | FY25   | FY24    |
|--------------------------------------------------------------------------------------|--------|--------|---------|
| Fatalities – employees                                                               | 0      | 0      | 0       |
| Fatalities – contractors                                                             | 0      | 0      | 0       |
| Total recordable injury frequency rate (TRIFR) <sup>1,2</sup>                        | 3.3    | 4.6    | 4.4     |
| Near miss frequency rate <sup>1,3</sup>                                              | 1.1    | 2.0    | 3.5     |
| Hazards with potential to cause serious injury identified and rectified <sup>4</sup> | 3,672  | 3,392  | 1,464   |
| Field safety interactions <sup>4</sup>                                               | 74,310 | 88,912 | ~22,800 |
| <b>Workforce profile<sup>5</sup></b>                                                 |        |        |         |
| Employees – headcount                                                                | 3,352  | 3,349  | 3,362   |
| Embedded (permanent) contractors – headcount <sup>6</sup>                            | 1,814  | 1,185  | 859     |
| Total employees and permanent contractors                                            | 5,166  | 4,534  | 4,221   |
| Total contractors – full-time equivalent                                             | 1,151  | 1,910  | 2,871   |
| Total workforce                                                                      | 6,317  | 6,444  | 7,092   |
| <b>Diversity and equity (%)</b>                                                      |        |        |         |
| Female employees                                                                     | 21.1   | 21.7   | 22.7    |
| Females in leadership roles                                                          | 27.3   | 24.1   | 19.7    |
| Female new hires <sup>7</sup>                                                        | 20.8   | 27.4   | 26.0    |
| Women on Board                                                                       | 37.5   | 37.5   | 37.5    |
| Female to male total fixed remuneration ratio <sup>8</sup>                           | 0.93   | 0.94   | 0.94    |
| Proportion of employees who identify as Indigenous                                   | 10.0   | 10.4   | 10.6    |
| <b>Employee retention<sup>9</sup></b>                                                |        |        |         |
| Total employee turnover (%)                                                          | 13.0   | 15.8   | 18.1    |
| Voluntary employee turnover (%)                                                      | 10.6   | 11.1   | 14.3    |
| Average length of service (years) <sup>10</sup>                                      | 3.3    | 2.6    | 4.2     |
| <b>Industrial relations</b>                                                          |        |        |         |
| Number of collective bargaining agreements                                           | 10     | 12     | 12      |
| Employees covered by collective bargaining agreements (%)                            | 64     | 63     | 62      |

1. All TRIFR and near miss frequency data includes the Blackwater and Daunia mines pre-acquisition and other Whitehaven-controlled activities.
2. The sum of fatalities, lost-time cases, restricted work cases and medical treatment cases, per million hours worked for employees, contractors and visitors. Whitehaven adopts the US Government Occupational Safety and Health Administration guidelines for recording and reporting occupational injuries and illnesses.
3. The sum of near miss events per million hours worked for employees, contractors and visitors. A near miss event is an event that did not result in a fatality or permanent disabling injury, but had the potential to do so.
4. FY24 data excludes the Blackwater and Daunia mines.



5. All workforce data includes the Blackwater and Daunia mines, unless otherwise noted.
6. Number of permanent contractors hired via labour hire firms or individual contracts.
7. FY24 data excludes transfer of existing Blackwater and Daunia employees to Whitehaven.
8. FY26 includes CEO pay to align with WGEA methodology. FY25 and FY24 data restated to include CEO pay.
9. Employee retention data prior to FY25 excludes the Blackwater and Daunia mines.
10. FY25 tenure includes Queensland which commenced on the acquisition date of 2 April 2024.

## Emissions and energy

| GHG emissions (kt CO <sub>2</sub> -e) <sup>1</sup>             | FY26   | FY25   | FY24   |
|----------------------------------------------------------------|--------|--------|--------|
| Scope 1 emissions                                              | 2,021  | 1,958  | 1,228  |
| Scope 2 emissions (location-based)                             | 267    | 271    | 138    |
| Total operational emissions <sup>2</sup>                       | 2,288  | 2,229  | 1,366  |
| <b>Scope 1 emissions by source<sup>2</sup></b>                 |        |        |        |
| Fugitive emissions                                             | 1,014  | 953    | 681    |
| Diesel consumption                                             | 1,003  | 1,000  | 546    |
| Other                                                          | 4      | 4      | 2      |
| <b>Scope 1 emissions by mine</b>                               |        |        |        |
| Narrabri                                                       | 539    | 511    | 555    |
| Maules Creek                                                   | 299    | 283    | 286    |
| Tarrawonga                                                     | 52     | 68     | 76     |
| Werris Creek                                                   | 4      | 7      | 22     |
| Vickery                                                        | 83     | 60     | 28     |
| Blackwater <sup>1</sup>                                        | 819    | 802    | 190    |
| Daunia <sup>1</sup>                                            | 212    | 210    | 54     |
| Other                                                          | 13     | 16     | 17     |
| <b>Emissions intensity</b>                                     |        |        |        |
| Scope 1 emissions intensity (t CO <sub>2</sub> -e/ROM t)       | 0.050  | 0.050  | 0.050  |
| Scope 1 and 2 emissions intensity (t CO <sub>2</sub> -e/ROM t) | 0.057  | 0.057  | 0.056  |
| ROM production (kt)                                            | 40,262 | 39,139 | 24,460 |
| <b>Energy</b>                                                  |        |        |        |
| Net energy consumed (terajoules)                               | 16,274 | 15,522 | 8,789  |
| Intensity – net energy consumed (GJ/ROM t)                     | 0.404  | 0.397  | 0.359  |

1. FY24 emissions and energy data includes the Blackwater and Daunia mines for the June quarter.
2. Data may not add due to rounding.
3. On a managed basis. FY24 data excludes the Blackwater and Daunia mines, unless otherwise stated.
4. North West New South Wales regions include the Narrabri, Gunnedah, Liverpool Plains, Tamworth, Upper Hunter, Muswellbrook, Singleton, Maitland, Cessnock, Lake Macquarie, Newcastle and Port Stephens local government areas.
5. The Queensland regions include Central Highlands, Isaac, Livingstone, Rockhampton, Whitsunday, Mackay and Gladstone local government areas.
6. On an equity basis. Refer to Note 7.1 of the audited financial statements in our Annual Report. FY25 total employee benefits restated.
7. FY26 New South Wales supplier spend data is not comparable with prior period.
8. FY26 data excludes GST and is not comparable to FY25. FY24 data spend with all suppliers includes the Blackwater and Daunia mines for the June quarter.
9. Includes \$248 million of PAYG withholding and employee payroll taxes collected on behalf of the Australian Government.

## Communities

| Economic contribution (\$m) <sup>3</sup>                                                             | FY26  | FY25  | FY24  |
|------------------------------------------------------------------------------------------------------|-------|-------|-------|
| Wages and salaries paid in North West NSW, Hunter & Newcastle regions and central Qld <sup>4,5</sup> | 379   | 365   | 206   |
| Total employee benefits <sup>6</sup>                                                                 | 708   | 782   | 502   |
| Spend with suppliers in North West NSW, Hunter & Newcastle regions <sup>4,7</sup>                    | 1,255 | 513   | 462   |
| Spend with suppliers in central Qld <sup>5</sup>                                                     | 1,614 | 1,454 | na    |
| Spend with all suppliers <sup>8</sup>                                                                | 4,330 | 4,795 | 2,821 |
| Spend with Indigenous businesses                                                                     | 15.7  | 17.2  | 17.0  |
| Corporate community partnerships and donations                                                       | 1.6   | 2.1   | 1.25  |
| Taxes and royalties paid and collected <sup>9</sup>                                                  | 831   | 1,390 | 1,527 |



# Environment

| Events resulting in enforcement actions (number) <sup>1</sup>  | FY26     | FY25     | FY24     | FY23     | FY22     | FY21     |
|----------------------------------------------------------------|----------|----------|----------|----------|----------|----------|
| Environment Enforcement Action (EEA) events <sup>2,3,4,5</sup> | 0        | 1        | 0        | 0        | 2        | 1        |
| Pending                                                        | 0        | 0        | 0        | 0        | 1        | 0        |
| <b>Total</b>                                                   | <b>0</b> | <b>1</b> | <b>0</b> | <b>0</b> | <b>3</b> | <b>1</b> |

| Land use, rehabilitation and biodiversity (ha)           | FY26    | FY25    | FY24   |
|----------------------------------------------------------|---------|---------|--------|
| Land owned or leased in Qld and NSW <sup>6</sup>         | 133,824 | 131,720 | 86,443 |
| Land leased in Qld and NSW                               | 71,271  | 71,431  | 41,943 |
| Land leased to agriculture in Qld and NSW                | 71,271  | 71,271  | 41,250 |
| Land disturbed for mining in Qld and NSW <sup>7</sup>    | 25,471  | 25,399  | 25,040 |
| Land rehabilitated in financial year <sup>7</sup>        | 414     | 359     | 336    |
| Land rehabilitated – cumulative <sup>7</sup>             | 6,671   | 6,556   | 6,201  |
| Land managed for biodiversity                            | 36,880  | 35,522  | 32,678 |
| Area revegetated in land managed for biodiversity        | 302     | 844     | 709    |
| Biodiversity credits retired towards approvals (credits) | 12,738  | 0       | 6,699  |

| Waste (kt) <sup>8</sup>                      | FY26 | FY25 | FY24 |
|----------------------------------------------|------|------|------|
| <b>Non-mineral waste</b>                     |      |      |      |
| Waste generated (non-hazardous) <sup>9</sup> | 20.6 | 21.8 | 9.6  |
| Waste generated (hazardous)                  | 5.3  | 5.1  | 2.2  |
| Non-mineral waste generated                  | 25.9 | 26.9 | 11.9 |
| Non-mineral waste recycled                   | 13.0 | 14.6 | 5.8  |
| Hazardous waste recycled                     | 2.9  | 3.8  | 2.2  |

|                      |         |         |         |
|----------------------|---------|---------|---------|
| <b>Mineral waste</b> |         |         |         |
| Tailings produced    | 7,804   | 8,661   | 4,128   |
| Waste rock generated | 735,518 | 717,359 | 210,698 |

| Air quality (t) <sup>10</sup> | FY26          | FY25   | FY24   |
|-------------------------------|---------------|--------|--------|
| SOx emissions                 | Not available | 5.4    | 2.0    |
| NOx emissions                 |               | 7,593  | 3,424  |
| Particulate matter (PM10)     |               | 41,469 | 12,895 |
| Volatile organic compounds    |               | 496    | 248    |
| Mercury                       |               | 0.02   | 0.008  |

- FY24 data onwards includes the Blackwater and Daunia mines.
- Events resulting in penalty notices, enforceable undertakings, suspensions, prevention notices or convictions which are upheld following conclusion of any review or appeal processes.
- FY25 EEA data restated. In late September 2025, the NSW EPA issued a Penalty Infringement Notice in relation to a dust complaint concerning Maules Creek that was made in February 2025. This EEA is reported retrospectively in FY25 results and was included in the FY26 remuneration outcomes.
- FY22 EEA data restated. In September 2026, NSW EPA withdrew charges in relation to a fume event at Maules Creek which occurred in March 2022. The event was previously reported as a pending EEA and has now been determined to not constitute an EEA event.
- FY21 EEA data restated (under current definition). In June 2026, legal proceedings in relation to a previously reported pending EEA for FY21 relating to a Maules Creek blast-related noise event were resolved in Maules Creek's favour.

| Water (ML) <sup>11</sup>                 | FY26          | FY25          | FY24          |
|------------------------------------------|---------------|---------------|---------------|
| <b>Water licence allocation</b>          |               |               |               |
| Upper Namoi Alluvial                     | 1,622         | 1,622         | 1,622         |
| Gunnedah Oxley Basin                     | 4,448         | 4,448         | 4,448         |
| Great Artesian Basin – Southern Recharge | 248           | 248           | 248           |
| River water                              | 5,510         | 5,510         | 5,440         |
| Bedford Supply                           | 2,281         | 2,281         | –             |
| Burdekin Supply                          | 1,910         | 1,910         | –             |
| Other                                    | 70            | 70            | 70            |
| <b>Total</b>                             | <b>16,089</b> | <b>16,089</b> | <b>11,828</b> |

|                                    |              |              |              |
|------------------------------------|--------------|--------------|--------------|
| <b>River/bore water extraction</b> |              |              |              |
| River extraction                   | 2,549        | 3,970        | 537          |
| Bore extraction                    | 515          | 384          | 769          |
| Passive take (groundwater)         | 3,267        | 3,157        | 1,902        |
| <b>Total</b>                       | <b>6,331</b> | <b>7,510</b> | <b>3,208</b> |

|                               |               |               |              |
|-------------------------------|---------------|---------------|--------------|
| <b>Water used</b>             |               |               |              |
| CHPP (gross)                  | 6,498         | 6,492         | 3,456        |
| Dust suppression              | 6,366         | 4,659         | 2,508        |
| Other                         | 221           | 688           | 893          |
| <b>Total</b>                  | <b>13,085</b> | <b>11,839</b> | <b>6,857</b> |
| Recycled water                | 2,016         | 2,044         | 2,433        |
| Water recycled/water used (%) | 15            | 17            | 35           |

|                                                |               |               |              |
|------------------------------------------------|---------------|---------------|--------------|
| <b>Water withdrawal by source<sup>12</sup></b> |               |               |              |
| Surface water                                  |               |               |              |
| River water                                    | 2,549         | 3,970         | 537          |
| Precipitation and run-off                      | 22,770        | 19,175        | 3,701        |
| Groundwater – bore water                       | 515           | 384           | 769          |
| Entrainment – in ore                           | 2,782         | 130           | 0            |
| <b>Total</b>                                   | <b>28,616</b> | <b>23,659</b> | <b>5,007</b> |
| Water exported for irrigation                  | 0             | 0             | 113          |

- FY25 data restated.
- FY25 data restated. FY24 data onwards includes the Blackwater and Daunia Mines.
- FY25 non-mineral waste data restated. FY24 data excludes the Blackwater and Daunia mines. Data may not add due to rounding.
- Non-hazardous mineral waste includes off-road oversized waste tyres buried on site in accordance with environmental approval conditions. The conversion factor for some liquid waste to kilograms was revised in FY24.
- FY25 data includes Blackwater and Daunia mines. Blackwater and Daunia report on a calendar year basis.
- FY24 data excludes the Blackwater and Daunia mines.
- Definition revised to exclude passive groundwater take.



# Independent Limited Assurance Statement



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## Independent auditor’s review report to the directors of Whitehaven Coal Limited

### Conclusion

We have conducted a review of the following information in the People, Environment and Communities Report (the ‘Report’) and the People, Environment and Communities Databook (the ‘Databook’) of Whitehaven Coal Limited (the Company) and its subsidiaries (collectively the Group) for the year ended 30 June 2026 (the ‘subject matter’):

| Subject matter                                                                     | Criteria                                                                               | Location in Whitehaven’s disclosures                       |
|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------|
| Scope 1 emissions (kilotonnes of carbon dioxide equivalent (ktCO <sub>2</sub> -e)) | ▪ <i>National Greenhouse and Energy Reporting Act 2007</i>                             | Report Page 41 and the ‘GHG emissions’ tab of the Databook |
| Scope 2 emissions (location-based) (ktCO <sub>2</sub> -e)                          | ▪ National Greenhouse and Energy Reporting Regulations 2008                            | Report Page 41 and the ‘GHG emissions’ tab of the Databook |
| Total operational emissions (Scope 1 and 2) (ktCO <sub>2</sub> -e)                 | ▪ National Greenhouse and Energy Reporting (Measurement) Determination 2008 as amended | Report Page 41 and the ‘GHG emissions’ tab of the Databook |
| Total run-of-mine coal (‘ROM’) production (kt)                                     |                                                                                        | Report Page 41 and the ‘GHG emissions’ tab of the Databook |
| Scope 1 emissions intensity (tCO <sub>2</sub> -e / ROM t)                          |                                                                                        | Report Page 41 and the ‘GHG emissions’ tab of the Databook |
| Scope 1 and 2 emissions intensity (tCO <sub>2</sub> -e / ROM t)                    |                                                                                        | Report Page 41 and the ‘GHG emissions’ tab of the Databook |
| Net energy consumed (terajoules)                                                   |                                                                                        | Report Page 41 and the ‘Energy’ tab of the Databook        |
| Intensity - net energy consumed (gigajoules (GJ) / ROM t)                          |                                                                                        | Report Page 41 and the ‘Energy’ tab of the Databook        |

|                                                |                                                                                           |                                                                                 |
|------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| Total Recordable Injury Frequency Rate (TRIFR) | ▪ Whitehaven’s own publicly disclosed criteria as detailed in the Report and the Databook | Report Pages 3, 5, 10 & 40 and the ‘Safety’ tab of the Databook                 |
| Near Miss Frequency Rate (NMFR)                |                                                                                           | Report Pages 10 & 40 and the ‘Safety’ tab of the Databook                       |
| Spend with Indigenous businesses (\$)          |                                                                                           | Report Pages 5, 31, 32 & 41 and the ‘Economic contribution’ tab of the Databook |

Based on the procedures we have performed and the evidence we have obtained, we have not become aware of any matter in the course of our review that makes us believe that the subject matter outlined above for the Group is not prepared, in all material respects, in accordance with the criteria for the year ended 30 June 2026.

### Basis for conclusion

Our review has been conducted in accordance with ASSA 5000 *General Requirements for Sustainability Assurance Engagements* (ASSA 5000) issued by the Auditing and Assurance Standards Board. Our review includes obtaining limited assurance about whether the subject matter is free from material misstatement.

The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See the *Summary of the work performed* section of our report.

Our responsibilities under ASSA 5000 are further described in the *Auditor’s responsibilities* section of our report.

We are independent of the Group in accordance with the ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code), that is relevant to

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review of the subject matter of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Our firm applies Australian Standard on Quality Management ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## Other information

The directors of the Company are responsible for the other information. The other information comprises the Report, but does not include the subject matter, and our review report thereon.

Our conclusion on the subject matter does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our review of the subject matter, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the subject matter, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities for the subject matter

The directors of the Company are responsible for:

- The identification, selection and development of suitable criteria;
- The preparation of the subject matter in accordance with the criteria; and

- Designing, implementing and maintaining such internal control necessary to enable the preparation of the subject matter, in accordance with the criteria that is free from material misstatement, whether due to fraud or error.

## Inherent limitations

Greenhouse gas emissions quantification is subject to significant measurement uncertainty, which arises because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. The comparability of sustainability information between entities and over time may be affected by inconsistencies in the methods to estimate or measure those emissions, due to different, but acceptable, methods applied.

Our report does not extend to any disclosures or assertions made by Whitehaven Coal Limited relating to future performance plans and/or strategies disclosed in the Report.

## Auditor's responsibilities

Our objectives are to plan and perform the review to obtain limited assurance about whether the subject matter, defined in the *Conclusion* section of our report, is free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the subject matter.

As part of a review in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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## Summary of the work performed

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the subject matter. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

In conducting our review, the procedures we performed included, but were not limited to:

- Conducted interviews with key personnel to understand the process for collecting, collating and reporting the subject matter during the reporting period
- Read minutes of relevant committees to understand matters discussed and decisions made with respect to the subject matter
- Assessed the appropriateness of the reporting boundaries applied
- Undertook analytical review procedures to support the reasonableness of the subject matter
- Evaluated the appropriateness of emission factors applied in the greenhouse gas emission processes
- Agreed the subject matter disclosures made in the report with the underlying records
- Evaluated the presentation and disclosure of the subject matter against the requirements of the criteria

## Use of our Assurance Report

We disclaim any assumption of responsibility for any reliance on this assurance report to any persons other than management and the directors of Whitehaven Coal Limited, or for any purpose other than that for which it was prepared.

Ernst & Young

Fiona Hancock  
Partner  
Adelaide  
30 September 2026

**Whitehaven Coal**

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