

SASB Index

Whitehaven has used the Coal Operations Sustainability Accounting Standard 2021 to inform our FY23 disclosures.

This index references where SASB-aligned disclosures have been made in the Sustainability Report 2023.

| Code | Accounting Metric | Whitehaven Response |
|---------------------------------|--|---|
| Greenhouse Gas Emissions | | |
| EM-CO-110a.1 | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations | Refer to the Climate section, pages 25-26. |
| EM-CO-110a.2 | Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | Refer to the Climate section. |
| Water Management | | |
| EM-CO-140a.1 | (1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress | Refer to the Water Stewardship section and data on page 56. |
| EM-CO-140a.2 | Number of incidents of non-compliance associated with water quality permits, standards, and regulations | Refer to the Compliance section on page 34. |
| Waste Management | | |
| EM-CO-150a.2 | Total weight of non-mineral waste generated | Refer to the Waste and recycling section on page 38 and data on page 56. |
| EM-CO-150a.3 | Total weight of tailings produced | |
| EM-CO-150a.4 | Total weight of waste rock generated | |
| EM-CO-150a.5 | Total weight of hazardous waste generated | Refer to Compliance section on page 34. |
| EM-CO-150a.6 | Total weight of hazardous waste recycled | |
| EM-CO-150a.7 | Number of significant incidents associated with hazardous waste management | Refer to Compliance section on page 34. |
| EM-CO-150a.8 | Description of waste management policies and procedures for active and inactive operations | Refer to the Waste and recycling section on page 38. |
| Biodiversity Impacts | | |
| EM-CO-160a.1 | Description of environmental management policies and practices for active sites | Refer to the Land use and biodiversity section on page 36. |
| EM-CO-160a.2 | Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation | Whitehaven has no mine sites which include acid rock drainage. |
| EM-CO-160a.3 | Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat | Whitehaven does not have any reserves in or near sites with protected conservation status or endangered species habitat as defined by the standard. |

SASB Index cont.

| Code | Accounting Metric | Whitehaven Response |
|--------------------------------------|--|---|
| Rights of Indigenous Peoples | | |
| EM-CO-210a.1 | Percentage of (1) proved and (2) probable reserves in or near indigenous land | Refer to page 46. Whitehaven notes that Red Chief LALC (Gunnedah) has a Travelling Stock Route claimed under the Land Claims process on Maules Creek mine (in overburden emplacement) which we have a compensation agreement with them on. |
| EM-CO-210a.2 | Discussion of engagement processes and due diligence practices with respect to the management of indigenous rights | Refer to the Empowering Aboriginal and Torres Strait Islander people section. |
| Community Relations | | |
| EM-CO-210b.1 | Discussion of process to manage risks and opportunities associated with community rights and interests | Refer to the Communities section. |
| EM-CO-210b.2 | Number and duration of non-technical delays | There have been no non-technical delays in FY23, except for localised flooding that cut off site access for 24 days at Maules Creek, 17 days at Tarrawonga, and 36 days for coal haulage to the coal handling and preparation plant. |
| Labour Relations | | |
| EM-CO-310a.1 | Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees | Refer to the Industrial relations section on page 20. |
| EM-CO-310a.2 | Number and duration of strikes and lockouts | There were no strikes or lockouts at Whitehaven's operations during FY23. |
| Workforce Health & Safety | | |
| EM-CO-320a.1 | (1) MSHA All-Incidence rate, (2) fatality rate, and (3) near miss frequency rate (NMFR) | Refer to the Health, safety and wellbeing section. |
| EM-CO-320a.2 | Discussion of management of accident and safety risks and long-term health and safety risks | Refer to the Health, safety and wellbeing section. |

SASB Index cont.

| Code | Accounting Metric | Whitehaven Response |
|--|---|---|
| Reserves Valuation & Capital Expenditures | | |
| EM-CO-420a.1 | Sensitivity of coal reserve levels to future price projection scenarios that account for a price on carbon emissions | This metric will be considered in FY24 as part of our updated climate scenario analysis. |
| EM-CO-420a.2 | Estimated carbon dioxide emissions embedded in proven coal reserves | Whitehaven's reserves are published on our website as required under the Joint Ore Reserves Committee (JORC). The standard Intergovernmental Panel on Climate Change (IPCC) factors are available here . |
| EM-CO-420a.3 | Discussion of how price and demand for coal and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets | Refer to the Climate section. |
| Tailings Storage Facilities Management | | |
| EM-CO-540a.1 | Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP | Whitehaven does not operate any facilities that meet the definition of a 'tailings storage facility' under the Global Industry Standard on Tailings Management. |
| EM-CO-540a.2 | Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities | |
| EM-CO-540a.3 | Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities | |

Activity metrics

| Code | Activity Metric | Whitehaven Response |
|-------------|----------------------------------|---------------------|
| EM-CO-000.A | Production of thermal coal | Refer to page 6. |
| EM-CO-000.B | Production of metallurgical coal | Refer to page 6. |