



**GRI Index
2024**

Global Reporting Initiative (GRI) Content Index

New Hope Group has reported the information cited in this GRI content index for the period 1 August 2023 to 31 July 2024 with reference to the GRI Standards.

Documents referred to below include:

- Sustainability Report 2024, available at page 20 of Annual Report 2024
- Tax Transparency Report 2024, available at page 50 of Annual Report 2024
- Directors' Report 2024, available at page 52 of Annual Report 2024
- Remuneration Report 2024, available at page 63 of Annual Report 2024
- Financial Report 2024, available at page 82 of Annual Report 2024
- Corporate Governance Statement, Modern Slavery Statement and reporting to the Australian Workplace Gender Equality Agency updated annually and available at newhopegroup.com.au/corporate-governance
- Sustainability data tables available at newhopegroup.com.au/results-and-reports
- Bengalla Mine Annual Review available at <https://newhopegroup.com.au/bengalla-mining-company/>

General Disclosures (GRI-2)

GRI-2

| Disclosure | Disclosure title | Disclosure reference or commentary |
|------------|---|--|
| 1 | The organisation and its reporting practices | |
| 2-1 | Organisational details | Annual Report 2024 – Our operations and markets, Corporate Directory. |
| 2-2 | Entities included in the organisation's sustainability reporting | Sustainability Report 2024 – Introduction. |
| 2-3 | Reporting period, frequency and contact point | Sustainability Report 2024 – Introduction. |
| 2-4 | Restatements of information | No restatements have been made. However, where potential errors or changes in measurements have been applied, they have been footnoted throughout the Sustainability Report 2024 or noted in data tables. |
| 2-5 | External assurance | The Sustainability Report 2024 has not gone through an external assurance process. This will be considered for future reports. |
| 2 | Activities and workers | |
| 2-6 | Activities, value chain and other business relationships | Annual Report 2024 – Our operations and markets, Our value chain. |
| 2-7 | Employees | Sustainability Report 2024 – Our people; Data tables. |
| 2-8 | Workers who are not employees | Not reported. |
| 3 | Governance | |
| 2-9 | Governance structure and composition | Corporate Governance Statement 2024; Directors' Report 2024. |
| 2-10 | Nomination and selection of the highest governance body | Corporate Governance Statement 2024. |
| 2-11 | Chair of the highest governance body | Corporate Governance Statement 2024. |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | Corporate Governance Statement 2024; Sustainability Report 2024. |
| 2-13 | Delegation of responsibility for managing impacts | Corporate Governance Statement 2024; Sustainability Report 2024. |
| 2-14 | Role of the highest governance body in sustainability reporting | Corporate Governance Statement 2024; Sustainability Report 2024 – Climate, transition and resilience. |
| 2-15 | Conflicts of interest | Corporate Governance Statement 2024. |
| 2-16 | Communication of critical concerns | Corporate Governance Statement 2024; Critical concerns are identified through the Enterprise Risk Management Framework and are regularly reviewed by the Audit and Risk Committee to be reported to the Board. |
| 2-17 | Collective knowledge of the highest governance body | Corporate Governance Statement 2024. |
| 2-18 | Evaluation of the performance of the highest governance body | Corporate Governance Statement 2024. |
| 2-19 | Remuneration policies | Remuneration policies for Key Management Personnel are disclosed in the Remuneration Report 2024. |
| 2-20 | Process to determine remuneration | Remuneration Report 2024. |
| 2-21 | Annual total compensation ratio | Not reported. |

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| Disclosure | Disclosure title | Disclosure reference or commentary |
|------------|--|---|
| 4 | Strategy, policies and practices | |
| 2-22 | Statement on sustainable development strategy | Annual Report 2024 – Chairman and CEO’s Review. |
| 2-23 | Policy commitments | Sustainability Report 2024 – Responsible business conduct. |
| 2-24 | Embedding policy commitments | Sustainability Report 2024 – Responsible business conduct; Corporate Governance Statement 2024. |
| 2-25 | Processes to remediate negative impacts | Sustainability Report 2024 – Responsible business conduct. |
| 2-26 | Mechanisms for seeking advice and raising concerns | Sustainability Report 2024 – Responsible business conduct; Corporate Governance Statement 2024 |
| 2-27 | Compliance with laws and regulations | Sustainability Report 2024 – Responsible business conduct. |
| 2-28 | Membership associations | Sustainability Report 2024 – Responsible business conduct. |
| 5 | Stakeholder engagement | |
| 2-29 | Approach to stakeholder engagement | Sustainability Report 2024 – Introduction, Communities. |
| 2-30 | Collective bargaining agreements | Sustainability Report 2024 – Our people. |

Coal sector (GRI-12) and oil and gas sector (GRI-11) specific disclosures

| GRI-12 Disclosure | GRI-11 Disclosure | Disclosure title | Disclosure reference or commentary |
|-------------------|-------------------|--|---|
| 12.1 | 11.1 | GHG emissions | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 302-1 | 302-1 | Energy consumption within the organisation | Sustainability Report 2024 – Environment; Data tables. |
| 302-2 | 302-2 | Energy consumption outside the organisation | Not reported. |
| 302-3 | 302-3 | Energy intensity | Data tables. |
| 305-1 | 305-1 | GHG emissions Direct (scope 1) GHG emissions | Sustainability Report 2024 – Environment; Data tables. |
| 305-2 | 305-2 | GHG emissions indirect (scope 2) GHG emissions | Sustainability Report 2024 – Environment; Data tables. |
| 305-3 | 305-3 | GHG emissions indirect (scope 3) GHG emissions | Sustainability Report 2024 – Environment; Data tables. |
| 305-4 | 305-4 | GHG emissions intensity | Sustainability Report 2024 – Environment; Data tables. |
| 12.2 | 11.2 | Climate adaptation, resilience and transition | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment, Climate, transition and resilience. |
| 201-2 | 201-2 | Financial implications and other risks and opportunities due to climate change | Sustainability Report 2024 – Environment, Climate, transition and resilience; Directors’ Report 2024. |
| 305-5 | 305-5 | Reduction of GHG emissions | Sustainability Report 2024 – Environment, Climate, transition and resilience. |
| 12.3 | 11.7 | Closure and rehabilitation | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 402-1 | 402-1 | Minimum notice periods regarding operational changes | Not reported. |
| 404-2 | 404-2 | Programs for upgrading employee skills and transition assistance programs | Programs directly related to closure of operations not reported due to long-life approvals. Employee assistance programs are outlined in Sustainability Report 2024 – Our people. |
| 12.4 | 11.3 | Air emissions | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 305-7 | 305-7 | Nitrogen oxides, sulphur oxides, and other significant air emissions | Disclosed through the Australian Government’s National Pollutant Inventory (NPI). Air emissions for Bengalla Mine are reported in its Annual Review. |

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| GRI-12 Disclosure | GRI-11 Disclosure | Disclosure title | Disclosure reference or commentary |
|-------------------|-------------------|---|---|
| 12.5 | 11.4 | Biodiversity | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 304-1 | 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Sustainability Report 2024 – Environment. |
| 304-2 | 304-2 | Significant impacts of activities, products and services on biodiversity | Sustainability Report 2024 – Environment. |
| 304-3 | 304-3 | Habitats protected or restored | Data tables. |
| 304-4 | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | Data tables. |
| 12.6 | 11.5 | Waste | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 306-1 | 306-1 | Waste generation and significant waste-related impacts | Sustainability Report 2024 – Environment. |
| 306-2 | 306-2 | Management of significant waste-related impacts | We outsource management of waste to third-party contractors, in alignment with applicable legislative frameworks. |
| 306-3 | 306-3 | Waste generated | Data tables. |
| 306-4 | 306-4 | Waste diverted from disposal | Data tables. |
| 306-5 | 306-5 | Waste directed to disposal | Data tables. |
| 12.7 | 11.6 | Water and effluents | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 303-1 | 303-1 | Interactions with water as a shared resource | Sustainability Report 2024 – Environment. |
| 303-2 | 303-2 | Management of water discharge-related impacts | We manage water, including discharges, per strict requirements outlined in environmental approvals for each operation. |
| 303-3 | 303-3 | Water withdrawal | Sustainability Report 2024 – Environment; Data tables. |
| 303-4 | 303-4 | Water discharge | Data tables. |
| 303-5 | 303-5 | Water consumption | Data tables. |
| 12.8 | 11.14 | Economic impact | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Communities. |
| 201-1 | 201-1 | Direct economic value generated and distributed | Not reported. See Financial Report 2024, Sustainability Report 2024 – Communities; and data tables for financial disclosures and economic impacts. |
| 202-2 | 202-2 | Proportion of senior management hired from the local community | Data tables. |
| 203-1 | 203-1 | Infrastructure investments and services supported | Sustainability Report 2024 – Communities. |
| 203-2 | 203-2 | Significant indirect economic impacts | Sustainability Report 2024 – Communities. |
| 204-1 | 204-1 | Proportion of spending on local suppliers | Sustainability Report 2024 – Communities; Data tables. |
| 12.9 | 11.15 | Local communities | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Communities. |
| 413-1 | 413-1 | Operations with local community engagement, impact assessments, and development programs | Sustainability Report 2024 – Communities; Mining operations have community engagement, impact assessments and development programs as required under state legislation. |
| 413-2 | 413-2 | Operations with significant actual and potential negative impacts on local communities | Sustainability Report 2024 – Communities. |
| 12.10 | 11.16 | Land and resource rights | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment, Communities. |
| 12.11 | 11.17 | Rights of indigenous peoples | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Communities. |
| 411-1 | 411-1 | Incidents of violations involving rights of indigenous peoples | Data tables. |

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| GRI-12 Disclosure | GRI-11 Disclosure | Disclosure title | Disclosure reference or commentary |
|-------------------|-------------------|--|---|
| 12.13 | 11.8 | Asset integrity and critical incident management | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Environment. |
| 306-3 | 306-3 | Significant spills | Data tables. |
| 12.14 | 11.9 | Occupational health and safety | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Our people. |
| 403-1 | 403-1 | Occupational health and safety management system | Sustainability Report 2024 – Our people. |
| 403-2 | 403-2 | Hazard identification, risk assessment, and incident investigation | Sustainability Report 2024 – Our people. |
| 403-3 | 403-3 | Occupational health services | Sustainability Report 2024 – Our people. |
| 403-4 | 403-4 | Worker participation, consultation, and communication on occupational health and safety | Sustainability Report 2024 – Our people. |
| 403-5 | 403-5 | Worker training on occupational health and safety | Sustainability Report 2024 – Our people. |
| 403-6 | 403-6 | Promotion of worker health | Sustainability Report 2024 – Our people. |
| 403-7 | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Sustainability Report 2024 – Our people. |
| 403-8 | 403-8 | Workers covered by an occupational health and safety management system | Sustainability Report 2024 – Our people. All workers are covered by an occupational health and safety management system. |
| 403-9 | 403-9 | Work-related injuries | Sustainability Report 2024 – Our people; Data tables. |
| 403-10 | 403-10 | Work-related ill health | Sustainability Report 2024 – Our people; Data tables. |
| 12.15 | 11.1 | Employment practices | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Our people. |
| 401-1 | 401-1 | New employee hires and employee turnover | Sustainability Report 2024 – Our people; Data tables. |
| 401-2 | 401-2 | Benefits provided to full time employees that are not provided to temporary or part time employees | Sustainability Report 2024 – Our people. Full time and part time employees have the same entitlements. |
| 401-3 | 401-3 | Parental leave | We offer paid parental and secondary carer leave in addition to governmentfunded parental leave. Further detail is available in our annual report to the Australian Workplace Gender Equality Agency. |
| 402-1 | 402-1 | Minimum notice periods regarding operational changes | Not reported. |
| 404-1 | 404-1 | Average hours of training per year per employee | Not reported. |
| 404-2 | 404-2 | Programs for upgrading employee skills and transition assistance programs | Sustainability Report 2024 – Our people. |
| 414-1 | 414-1 | New suppliers that were screened using social criteria | Not reported. |
| 414-2 | 414-2 | Negative social impacts in the supply chain and actions taken | Not reported. |
| 12.16 | – | Child labour | |
| 3-3 | | Management of material topics | Sustainability Report 2024 – Responsible business conduct. |
| 408-1 | | Operations and suppliers at significant risk for incidents of child labour | Modern Slavery Statement 2023. |
| 414-1 | | New suppliers that were screened using social criteria | Not reported. |
| 12.17 | 11.12 | Forced labour and modern slavery | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Responsible business conduct |
| 409-1 | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labour | Modern Slavery Statement 2023. |
| 414-1 | 414-1 | New suppliers that were screened using social criteria | Not reported. |
| 12.18 | 11.13 | Freedom of associated and collective bargaining | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Our people. |
| 407-1 | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Sustainability Report 2024 – Our people. |

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| GRI-12 Disclosure | GRI-11 Disclosure | Disclosure title | Disclosure reference or commentary |
|-------------------|-------------------|--|---|
| 12.19 | 11.11 | Non-discrimination and equal opportunity | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Our people. |
| 202-1 | 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | Not reported. |
| 202-2 | 202-2 | Proportion of senior management hired from the local community | Data tables. |
| 401-3 | 401-3 | Parental leave | We offer paid parental and secondary carer leave in addition to governmentfunded parental leave. Further detail is available in our annual report to the Australian Workplace Gender Equality Agency. |
| 404-1 | 404-1 | Average hours of training per year per employee | Not reported. |
| 405-1 | 405-1 | Diversity of governance bodies and employees | Sustainability Report 2024 – Our people; Data tables; Corporate Governance Statement 2024. |
| 405-2 | 405-2 | Ratio of basic salary and remuneration of women to men | Not reported. Further detail on gender equality is available in our annual report to the Australian Workplace Gender Equality Agency. |
| 406-1 | 406-1 | Incidents of discrimination and corrective actions taken | Not reported. |
| 12.20 | 11.2 | Anti-corruption | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Responsible business conduct. |
| 205-1 | 205-1 | Operations assessed for risks related to corruption | Group-level corruption risk assessments are undertaken periodically. |
| 205-2 | 205-2 | Communication and training about anti-corruption policies and procedures | Sustainability Report 2024 – Responsible business conduct. |
| 205-3 | 205-3 | Confirmed incidents of corruption and actions taken | Sustainability Report 2024 – Responsible business conduct; Data tables. |
| 12.21 | 11.21 | Payments to governments | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Responsible business conduct. |
| 201-1 | 201-1 | Direct economic value generated and distributed | Not reported. See Financial Report 2024, Sustainability Report 2024 – Communities; and data tables for financial disclosures and economic impacts. |
| 201-4 | 201-4 | Financial assistance received from government | Not reported. |
| 207-1 | 207-1 | Approach to tax | Tax Transparency Report 2024. |
| 207-2 | 207-2 | Tax governance, control, and risk management | Tax Transparency Report 2024. |
| 207-3 | 207-3 | Stakeholder engagement and management of concerns related to tax | Not reported. See our Tax Transparency Report 2024 for our approach. |
| 207-4 | 207-4 | Country-by-country reporting | Tax Transparency Report 2024. |
| 12.22 | 11.22 | Public policy | |
| 3-3 | 3-3 | Management of material topics | Sustainability Report 2024 – Responsible business conduct. |
| 415-1 | 415-1 | Political contributions | Sustainability Report 2024 – Responsible business conduct. |

