Health, Safety, Environment & Community (HSEC) Management System Manual

August 2022

Incitec Pivot Limited
INNOVATION ON THE GROUND

Contents

1 Introduction

Incitec Pivot Limited Group businesses operates a diverse range of businesses in different countries and cultures around the world that, by their nature, may affect the health and safety of people, the environment or communities. Our values guide 'the how' we do business and are the foundation for achieving Zero Harm. Two specific values represent a critical driver, being Zero Harm for Everyone, Everywhere and to Care for the Community and Environment.

IPL manages significant safety, health and environmental challenges and has developed and implemented a fully integrated HSEC Management System (HSECMS) designed to facilitate Zero Harm. This IPL specific HSECMS provides the foundation for effective HSEC management and defines high level principles and expectations for how we operate.

Below: IPL Group HSEC Management System

Values

HSEC Policy

Group HSE standards

Group HSEC procedures and guides

Business Unit policies, standards, guides & plans

Site/Function work instructions, forms, guides, datasheets & plans
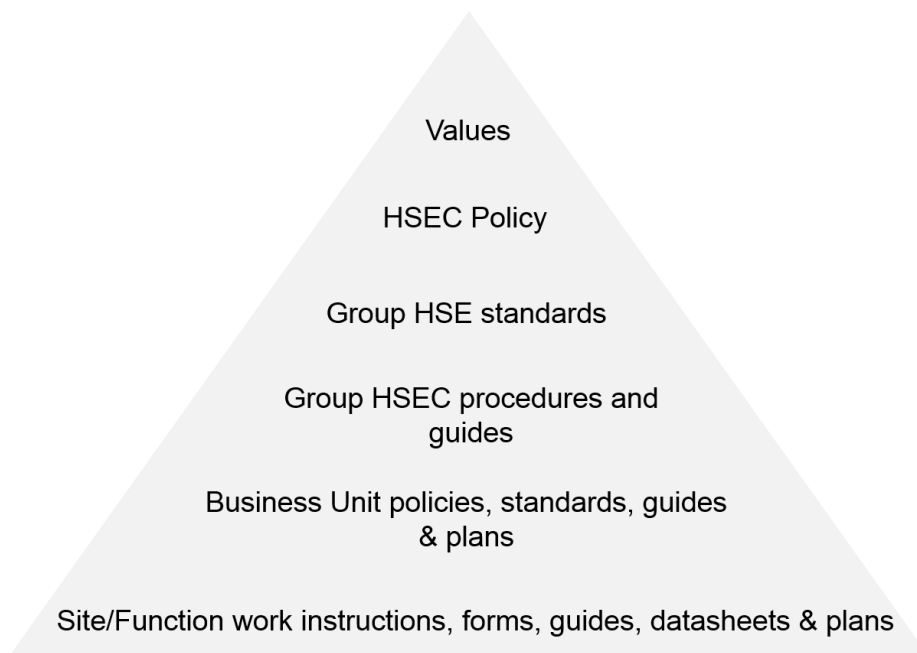
2   IPL Values

The IPL Values are the cultural glue that binds us as an organisation, guiding the attitudes, decisions and actions pf all IPL businesses every day.

Our Values and their behaviours provide a common language that described how we should respond in any situation.

3 HSEC Policy

Health, Safety, Environment & Community Policy

At Incitec Pivot we are committed to:
- Zero Harm for Everyone, Everywhere.
- Caring for the Community & our Environment.

We believe that all work-related injuries, illnesses and environmental incidents are preventable, and we want to be a valued member of the communities in which we operate. In particular, we will:

Zero Harm for Everyone Everywhere

Health & Safety

- Provide a safe and healthy working environment for employees, contractors and visitors, and promote safe behaviours.
- Establish and maintain health and safety management standards, and systems, in compliance with relevant industry standards and regulatory requirements.
- Identify and assess hazards to safety and health and control them as part of a total risk management process.
- Require every employee and contractor working for us to comply with relevant legislation and the health and safety management standards, systems, established to ensure the safety of the workforce. We will provide them with the necessary training to enable them to have the knowledge and skills to undertake their work in a safe and healthy manner.
- Ensure that every employee and contractor has the responsibility and authority to stop work if there is unacceptable risk of harm to people, communities, the environment or sites of cultural significance to Indigenous communities.
- Maintain a strong safety culture of safe ground where everyone feels safe to speak up and is confident that their concerns will be heard.

Care for the Community & our Environment

Environment & Community

- Conduct our operations in compliance with all relevant environmental licences and regulations.
- Promote the efficient use of resources and energy.
- Identify and assess hazards to the environment and control them as part of a total risk management process.
- Strive to minimise our impact on the environment, including minimising our greenhouse gas emissions, and aim to create green solutions for the future.
- Strive to be a valued corporate citizen in the communities in which we operate.
- Respect our neighbours, their values and cultural heritage, and be considerate to them in carrying out our operations.

On each of these areas, we will:
- Strive to continually improve;
- Report on the progress made on our health, safety, environment and community performance;
- Encourage everyone to carry our commitment to health, safety & environment to their homes and to the community.

We make this commitment to our employees, contractors, customers, shareholders and the community as we work towards Zero Harm for Everyone, Everywhere and Caring for the Community & our Environment.

Jeanne Johns
Jeanne Johns
Managing Director & CEO
December 2021

SIMPLIFY | GET THE FUNDAMENTALS RIGHT
Zero Harm
STRENGTHEN OUR LEARNING CULTURE | LEAD AND ENGAGE

Incitec Pivot Limited
INNOVATION ON THE GROUND | **DYNO** Dyno Nobel
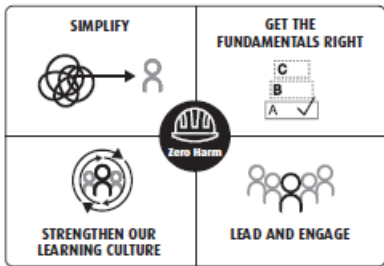
4   IPL Group standards

The IPL Group HSECMS clarify the key HSEC requirements.

There are 18 Group HSEC Standards:

1. HSEC Leadership & Accountability
2. Planning, Resources, Objectives & Targets
3. HSEC Legal Compliance & other requirements
4. HSEC Awareness, Competency & Behaviour
5. HSEC Communications & Consultation
6. Risk & Change Management
7. High Hazard Activities
8. Operational Integrity
9. Security
10. Health & Occupational Hygiene
11. Environment Management Monitoring & Reporting
12. Contractor, Suppliers & Partners
13. Community
14. Project Management
15. Product Stewardship
16. Incident Management
17. Emergency Management
18. Monitoring, Audit & Review

5 Rules to Live By

The 10 Rules to Live By address the most hazardous risks common to IPL Group business operations. They are designed to keep people safe - prevent injuries and potential fatalities. Breaking them could cost you your job, or your life
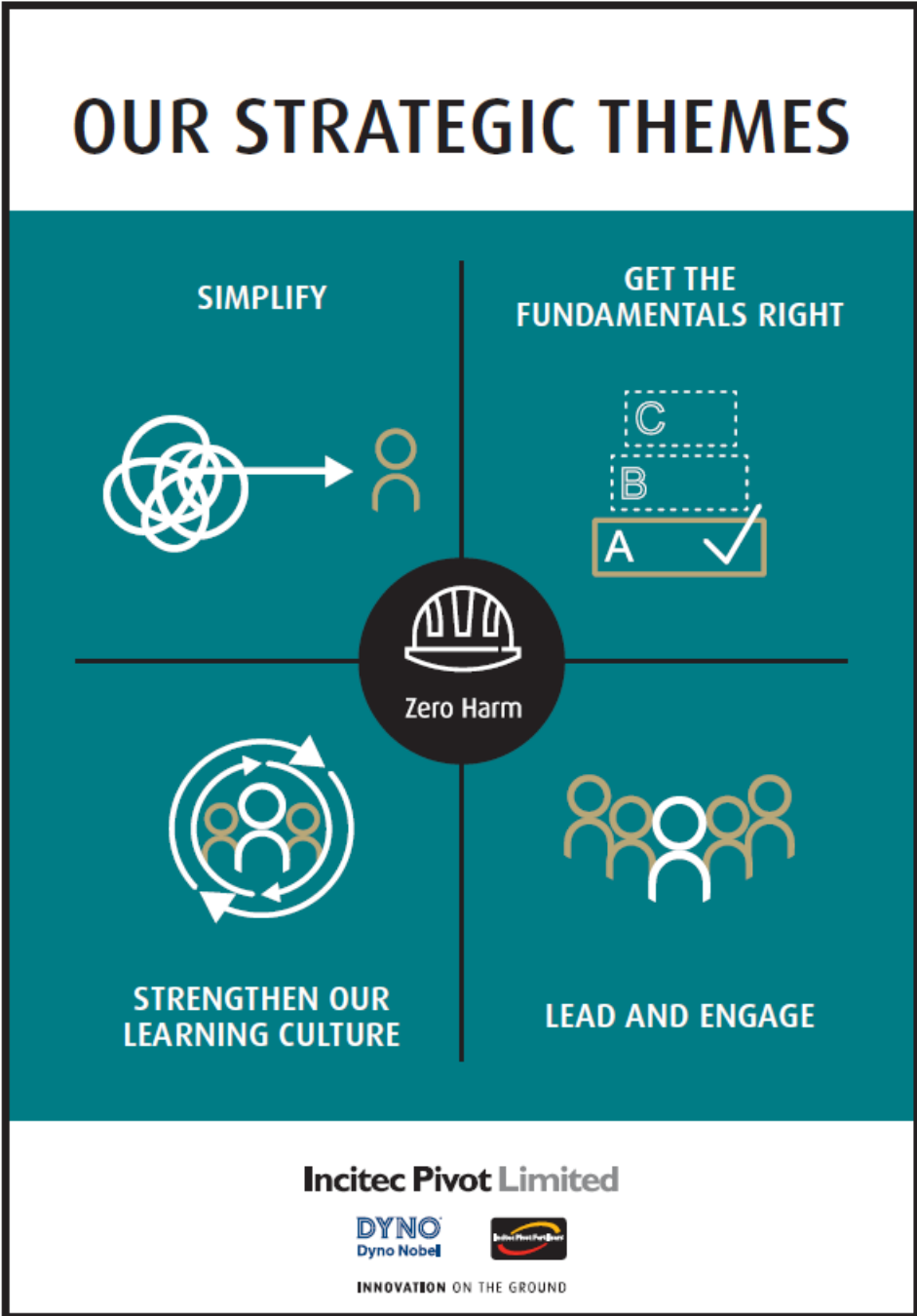
6   HSEC Management System

The strategy for meeting HSEC commitments and for achieving our Vision is to provide a platform that underpins IPL's commitment to zero harm for everyone, everywhere and to care for the community and the environment that:

- Supports the delivery of the HSEC strategy and the strategic themes.

7   Accountabilities & Responsibilities

All IPL personnel have the authority to place HSEC considerations above other priorities. This extends to the authority of not doing something, unless it can be done safely, without posing a risk to themselves, others or the environment.

All IPL personnel have a duty to carry out their work in accordance with the IPL HSEC Management System to effectively manage HSEC risks. At every level of the organisation our line managers are responsible for HSEC, with the ultimate responsibility resting with the Executive Team.

Managing Director/CEO

The Managing Director/CEO is accountable for:

- the effective implementation of the HSEC Policy and HSEC Management System to meet commitments to stakeholders
- setting targets for HSEC performance and improvement
- reviewing HSEC performance and HSEC Management System implementation to drive continual improvement
- implementation of leadership requirements specified in the HSEC Management Standards.

Executive Team/Vice Presidents

The Executive Team and Vice Presidents are responsible for:

- setting expectations and providing resources for successful implementation of the Policy and HSEC Management System within their Business Units/Functions
- providing clear definition of all Sites and/or Activities within their Business Units where this system applies, including transient sites, where personnel undertake work or where the company owns plant, property or equipment
- reviewing the HSEC performance of their businesses to ensure they meet company objectives and expectations
- implementation of leadership requirements specified in the HSEC Management Standards.

Zero Harm Council

The Zero Harm Council is responsible for:

- reviewing and monitoring compliance with the IPL Group's HSEC Policies, by receiving regular reports as to any non-compliance with the IPL Group HSEC Policies
- identifying any trends associated with HSEC and developing mitigation strategies
- preparing annually, the HSEC Strategy and regularly monitoring delivery
- reviewing on-going applicability of the Group IPL HSEC Global Management System
- annually reviewing the design of the Group IPL HSEC Global Management System and the continued applicability of the standards to the business
- regularly receiving updates and assurance as to the standards being compliant with applicable legislation and regulations
- reviewing and monitoring the compliance with applicable legal and regulatory requirements associated with health, safety and environment matters including the impact of changes in relevant legislation, community expectations, research findings, HSEC practices and technology
- management of on-going environmental remediation activities
- reviewing, analysing and ensuring recommendations are implemented as a result of any significant HSEC incidents and the response to those incidents

- management of safety, health and environment issues that may have strategic, business continuity or reputational implications and reviewing and updating the policies, principles, strategies, processes and controls established in response to those issues
- conducting an annual Risk Assessment on the corporate health, safety and environment system pursuant to the IPL Group Risk Management Framework
- annually reviewing the HSEC Annual Assurance process.

Business Units and Functional Areas

Business Units and Functional Areas are responsible for:

- the development and implementation of adequate and compliant HSEC management plans covering all Sites and activities that can affect the HSEC risk or performance in their area of control
- all Sites and activities within their control submitting information on the status and performance as required
- the delegation of accountability to a responsible manager for the HSEC performance of Sites or activities
- the capability of all supervisors and managers appointed responsible for Sites and activities to fulfil their requisite accountabilities
- involvement of all company personnel and HSEC Committees in the relevant HSEC Plans for Sites and activities within their Business Units
- assessing the existence and effectiveness of HSEC plans through appropriate audits and reviews
- effective review and corrective actions in response to lessons learnt, incidents, defects, hazards, inadequacies of procedures and suggested improvements that are escalated from Sites and activities within their area of responsibility
- implementation of leadership requirements specified in the HSEC Management Standard.

Managers and Supervisors

Managers and Supervisors nominated accountable for Sites and Activities are responsible for:

- adequate HSEC management and action plans (including HSEC goals, objectives and targets) existing for every Site or activity for which they are responsible
- employees and HSEC committees being appropriately involved in the development of HSEC management plans and aware of how these plans effect their work.
- all individuals, for whom they are responsible, being adequately skilled for tasks they are expected to perform, and work processes used being fit for purpose
- the use of company-wide procedures in the Site's HSEC management plans. The development of Site specific procedures for tasks which are not covered by company-wide procedures
- the review of, and development of, corrective actions in response to lessons learnt, incidents, defects, hazards, inadequacies of procedures and suggested improvements reported within their area of responsibility
- providing appropriate resources for compliance with HSEC laws and management of HSEC risks in accordance with their delegated authorities
- the escalation of issues to the next level of management when the issue impacts other areas
- implementation of leadership requirements specified in the HSEC Management Standards

Vice President HSE

The Vice President HSE is responsible for:

- providing the governance systems, work processes and tools necessary to support the efficient and effective monitoring, analysis and reporting of HSEC performance
- maintaining systems for tracking implementation of risk-based policies and systems, including the HSEC Policy and HSECMS requirements relative to HSEC plans and stated responsibilities
- managing audit and assurance programs to determine the IPL Group compliance with HSEC legal requirements and internal HSEC requirements, including the HSECMS
- governance reporting to the Managing Director / CEO, the Zero Harm Council and the Board on matters including HSEC performance, HSEC Management System performance and the HSEC risk position of the company HSECMS
- developing HSEC strategy consistent with HSEC Policy and including IPL Group goals, objectives and targets
- developing and improving the HSECMS to meet the needs of the company and the expectations of its stakeholders
- communicating and co-ordinating the implementation of the HSEC Policy and HSECMS in an effective and efficient manner
- providing access to and advice regarding HSE laws, regulatory requirements and applicable standards that the company and its operations must meet across the various jurisdictions in which it operates
- developing and issuing HSEC directives and tools where there are common HSEC issues across the company
- defining general HSEC responsibilities, accountabilities and competency requirements for managers and supervisors responsible for Sites and activities
- providing guidance on the development of HSEC management plans and action plans
- coordinating the sharing of tools and methods to maximise efficiency. This includes ensuring appropriate training is available where the competencies addressed by the training are common across the organisation
- providing leadership and advice on HSEC practices, including advice on company-wide initiatives such as minimum personal protective equipment (PPE) requirements and new practices which may assist in the reduction of incident recurrence and injury severity
- authorisation of any non-implementation or variance from the Standards by a BU following a change management process

HSE Managers/Network

HSE Managers for the Business Units are responsible for:

- coaching, influencing and guidance around HSEC matters
- communicating key HSEC strategy rollout requirements
- providing technical advice on the implementation of the HSEC Management System
- reporting incidents and other HSEC reporting requirements within their Business Unit
- quality control of incident data input to company databases
- coordinating HSEC related training needs for their Business Unit
- coordination and close out of all actions deriving from HSEC incident investigations
- communicating HSEC alerts of interest to Group HSEC for wider communication
- contributing to the development of company-wide HSEC documents.

Workplace HSE Representatives

Workplace HSE Representatives (HSEC committees) are responsible for:

- highlighting employee concerns about workplace hazards, unsafe practices and HSEC performance
- formally escalating HSEC issues to management.

Employees and Contractors

Each Employee of and Contractor to IPL is responsible for:

- the HSEC implications of their own actions and each has a duty to follow instructions and training and to carry out their work in a manner which does not present a risk to themselves, others or the environment
- reporting all incidents, defects, hazards and inadequacies of procedures so that appropriate review and corrective action can be taken
- suggesting improvements and being active in the general improvement of all systems and methods of work to ensure IPL's operations are carried out in a personally and environmentally safe, reliable and cost-effective way.

All employees, contractors and visitors have the authority to place HSEC considerations above other priorities. This authority empowers Personnel to not undertake a task, unless it can be done safely and without posing a risk to themselves, others or the environment.

8 Scope & Application

This HSEC policy, system, and standards apply to IPL sites and operations worldwide, including:

- Majority owned and/or operated and controlled facilities and activities (from development and planning through to closure and rehabilitation);
- Development projects, mergers, acquisitions and divestments;
- Activities by contractors on IPL sites or under IPL management, including construction activities prior to hand-over.

Where IPL does not have operational responsibility, but has an equity stake, or where significant IPL assets are involved, these Standards shall be made available to the distributor or joint venture partner, so that comparable HSEC Standards may be applied.

The scope of these Standards covers all operational aspects and activities that have the potential to effect HSEC and covers the entire lifecycle of operations from business development and planning through to operation and closure (decommissioning, remediation and rehabilitation).

The IPL HSEC Standards have been aligned with recognised international and national standards including ISO14001, OSHAS 18001, ISO 31000 and AS 4801 plus ACC Responsible Care and CCPS Risk Based Process Safety.

Associated processes and/or tools that are referenced in the Global Standards or Procedures are mandatory across the Group, e.g., HSEC Reporting; HSEC Letter of Assurance; Incident Classification, Reporting and Investigation; JSA's; Take 5's; SAO's; Hazard Studies and Corporate HSE Audits.

Any non-implementation or variance from the Standards by a BU shall be subject to a change management process and final authorisation by the Vice President HSE.

9 Information availability

This HSECMS documentation is maintained electronically within OnBase and is accessible by all personnel. OnBase is the only source of current versions of the HSEC Policy and Standards.

IPL Group HSECMS related training material has been developed and is also available on HSE Hub Page.

10 Overall requirements

In all our activities and operations, we will:

- Address the full set of HSEC Requirements at every IPL facility or location.
- Support the implementation of the HSE Policy and proactively guide business conduct/ ethics across IPL;
- Comply with all legislative and regulatory requirements and meet or exceed the full set of IPL Requirements wherever we operate in the world;
- Ensure that all our personnel are informed, trained, competent and committed to Zero Harm and use of the HSECMS;
- Recognize that Zero Harm depends not only on operational integrity, but also on a proactive and positive HSEC culture;
- Provide assurance that the system is working effectively. While all IPL employees and contractors are responsible for HSEC performance, line management is accountable for understanding and managing HSEC risks;
- Fully participate in risk management activities and HSEC (and security) audits, and provide accurate and timely reporting of HSEC performance results;
- Maintain public confidence in the integrity of our operations. Actively communicate and consult with people outside the company to improve our understanding of external and internal HSEC issues associated with our operations;
- Expect that contractors and service providers operate to our standards and assure ourselves that their Management System and actions fully support our commitment to HSEC performance;
- Encourage standardization of programs, work processes and work instructions across similar operations and facilities, and the transfer, sharing and adoption of efficient and cost-effective best practices;
- Line management is accountable for having documented system and processes for each expectation, for meeting HSEC objectives and for using the HSEC audit system to verify that the processes are effective to as low as reasonably practicable (ALARP).

HSEC STD 1   HSEC Leadership & Accountability

Leadership sets the culture and has a direct influence on employees through leading by example, and through demonstration of their commitment to HSEC and our company Values.

Key Requirements

1.1   HSE is a line management responsibility. Leaders at all levels in the IPL Group are responsible for engaging and leading the workforce to achieve Zero Harm.

1.2   Managers and supervisors shall demonstrate proactive leadership and commitment to continually improving HSE outcomes.

1.3   Employees shall be consulted and involved in the continuous improvement of HSE through formal and informal forums, meetings and committees.

1.4   Zero Harm Councils/HSE Committees shall be established to manage Business Unit and Site/Function HSE systems; to conduct periodic reviews of relevance and effectiveness of those systems.

1.5   Managers must document and communicate HSEC responsibilities and accountabilities for employees and contractors. Roles of HSE personnel shall be established and documented within the Business Unit or Function.

1.6   Measurable actions and targets must be established at all levels with the Business Units and Functions to regularly monitor HSEC performance.

1.7   HSE innovation, initiative and desired behaviours and performance, shall be recognized, reinforced and rewarded both formally and informally.

1.8   HSEC Management Systems must be established for all controlled activities. Systems shall be in place to educate and communicate the company Values and HSE Standards, Policies and Procedures to employees, visitors and contractors.

1.9   Processes shall be in place to ensure personnel and contractors are aware of their right and responsibility to stop work or refuse to work in situations that may cause HSE harm due to an unacceptable level of risk and to immediately bring the situation to the attention of personnel, contractors and management.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate
Demonstrate proactive, passionate and participative leadership e.g., Gemba Walks, SAO's	✓	✓	✓
Measure HSEC Performance	✓	✓	✓
Recognise and Reward good performance	✓	✓	✓
Communication of/coaching in Values, HSE Standards and responsibility to work safely; communication of Refusal to Work	✓	✓	✓

HSEC STD 2   Planning, Resources, Objectives & Targets

At each level of the organisation a strategic HSEC planning process is developed that identifies objectives, actions and targets that is integrated into the business planning process and supported by adequate resources. Planning for HSEC performance involves allocating resources to meet requirements of the IPL HSEC Standards and Zero Harm Strategic Plan, Business Unit and Function Policies, Procedures and HSEC KPI's. Objectives and Targets shall be integrated into the overall Business Unit and Function planning process and deployed to its operations and facilities.

Key Requirements

2.1   Site HSEC Plans shall be established to address the risks identified for that part of the business and also support/align the achievement of BU and Global goals and objectives. Plans need to be reviewed at least quarterly.

2.2   Sufficient resources shall be planned and managed to effectively manage HSEC throughout the IPL Group operations, including appropriately qualified and competent personnel.

2.3   Zero Harm Councils shall establish a HSEC Strategic Plan that will consider:

- HSEC performance requirements
- The Global Strategic Plan and goals
- Major risks to operations and activities
- Training programs required
- Audits, inspections and other monitoring programs
- Resourcing
- Capex requirements for HSEC Improvements
- Reporting

2.4   The plan shall identify responsibilities, accountabilities and timeframe for implementing IPL Standards.

2.5   IPL Businesses shall have formal systems in place to ensure the HSEC objectives and targets are assigned, communicated to and understood by all personnel, including executives, senior management, line management, employees and contractors.

2.6   Systems shall be established at every level to periodically monitor and report the status of goals and objectives.

2.7   Formal processes shall be in place to allow effective consultation on the establishment of HSEC Objectives and Targets.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate
Resourcing HSE Qualified, competent personnel; appropriate tools and processes	✓	✓	
Establish a HSEC Strategic Plan	✓	✓	
Establish Site HSEC (Zero Harm) Plans			✓
Consult on HSE objectives and targets; communicate and measure status	✓	✓	✓

HSEC STD 3   HSEC Legal Compliance & Other Requirements

All Business Units and Functions within the IPL Group must identify and comply with all applicable HSEC legislation and exercise duty of care for employees, contractors, visitors and communities in which we do business.

Key Requirements

3.1   Systems shall be implemented to ensure all activities and operations are carried out in compliance with relevant local, state/territory/provincial and federal legislation.

3.2   Formal systems shall be implemented for accessing all applicable HSEC laws, regulations, approvals, licenses and permits which pertain to IPL's activities and operations to ensure compliance.

3.3   Competent people shall be engaged for the interpretation and application of all legal and other requirements relating to HSEC.

3.4   Formal systems shall be in place to ensure that relevant regulatory and other commitments or assurances are communicated to and requirements understood by all applicable personnel.

3.5   Processes shall be implemented to ensure that all activities are conducted in accordance with any further commitments or assurances of a non- legal nature, made by IPL. Copies of documents pertaining to all non-legal commitments and assurances made by IPL shall be incorporated into local HSEC MS procedures if required.

3.6   A formal register shall be maintained of key legal regulatory and other requirements relevant to HSEC, reviewed at least annually and communicated and made accessible to employees.

3.7   In countries where legal and regulatory requirements do not require an appropriate level of safety performance, all activities at IPL Group sites shall be conducted in a manner consistent with the IPL HSEC Policy and HSEC Management System and other internationally recognised safety performance standards.

3.8   A formal document control process shall be implemented to ensure current and valid versions of all pertinent HSEC documentation, both internal and external, is validated, securely stored, monitored and accessible to relevant staff.

3.9   Business Units shall implement a procedure that details the local regulatory requirements for the retention and disposal of HSEC related records generated.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Appoint competent personnel to manage compliance processes	✓	✓		
Develop a register of key legal requirements and review annually		✓		

Make legal requirements available to all employees and provide training as required	✓	✓	✓	
Carry out activities in compliance to relevant legislation				✓
Ensure current documents are made available in the company document control system				✓

HSEC STD 4   HSEC Awareness, Competency & Behaviour

Employees, contractors and visitors shall be aware, competent and exhibit behaviours that enable them to undertake their work and activities responsibly and safely with due regard to IPL's HSEC commitments and obligations to the community and the environment.

Key Requirements

4.1   Applicable Regulatory and IPL Group required HSEC training and competencies for all roles and positions shall be identified.

4.2   Formal training and awareness programs shall be implemented to ensure all personnel and contractors are competent to perform their tasks and activities in a safe, environmentally sound manner and in compliance to regulatory and IPL requirements.

4.3   All relevant personnel shall receive regular training and coaching in hazard identification, risk assessment and control of all hazards in their workplace or areas of responsibility.

4.4   The cultural and educational diversity of the workforce and the varying levels of responsibility, ability and workplace risk shall be taken into consideration. Programs must be adapted to account for these considerations and reviewed for effectiveness.

4.5   HSEC Leadership training (including behavioural coaching) shall be provided for managers and supervisors at all levels in the organisation.

4.6   A formal induction process for employees, contractors and visitors that includes hazard identification, risks and control measures appropriate to the nature and scale of the operations and site specific requirements shall be implemented.

4.7   Periodic reviews shall be carried out of the training and competence systems for relevance and appropriateness to identified risk.

4.8   A formal process shall be implemented for observing personnel performing tasks. The process must include evaluation of:

- safe work behaviours,
- compliance to safe work practices,
- use of tools and equipment and
- application of personal protective equipment.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Identify and implement training to meet regulatory requirements	✓	✓	✓	
Training and coaching in hazard identification, risk assessment and control of hazards	✓	✓	✓	
HSEC Leadership Training	✓	✓	✓	
Safe Act Observations to reinforce safe behaviour/practices				✓

HSEC STD 5 HSEC Communication & Consultation

Effective and timely communication of HSEC information will occur at all levels of the business to ensure a clear understanding of expectations, processes and desired behaviours.

Key Requirements

5.1   Formal processes shall be developed and implemented to allow for the sharing of HSEC information, key learning's, best practice and improvement opportunities across the Group.

5.2   Formal processes shall ensure open and proactive communication, consultation and participation relating to HSEC activities. These processes shall be interactive and involve personnel, contractors, suppliers, visitors and the community.

5.3   Zero Harm Councils shall be utilised for communication and consultation.

5.4   Where required under regulations, Business Units shall establish HSEC Committees.

5.5   Formal discussion forums shall be established for regular communication of and consultation on HSEC matters such as a HSE Meeting, SafeDays Meeting, Toolbox or Tailgate talk.

5.6   All   HSEC communication shall be tailored for the audience and delivered in an effective and appropriate medium.

5.7   Formal HSEC communications may be in the form of emails, alerts, bulletins, newsletters or postings on the IPL Group Intranet.

5.8   HSEC communication and consultation shall, as a minimum, meet local legislated requirements.

5.9   Each Business Unit shall establish a HSEC resource library and process for access of information by personnel.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Develop formal processes for consultation with employees	✓	✓	✓	
HSE communication up and down the organisation				✓
Provide access of information for personnel	✓	✓	✓	

HSEC STD 6   Risk & Change Management

HSEC hazards including those associated with change, are systematically identified, assessed and managed to as low as reasonably practicable (ALARP).

Key Requirements

6.1.   6.1 HSEC hazards and risks shall be managed in accordance with the IPL Group Risk Management Procedure (PRO-IPLG-RISK-01).

6.2.   HSEC risk management processes shall be applied to all activities, operations, products and services that IPL controls or significantly influences.

6.3.   HSEC hazards and risks shall be identified, assessed, prioritised and managed across all phases of the life cycle.

6.4.   Responsibilities and accountabilities for management of HSEC risks shall be established and documented.

6.5.   HSEC risks shall be communicated to the personnel involved in the operations/activities.

6.6.   HSEC risk assessment and management processes shall involve people with relevant knowledge, expertise and experience and be led by personnel competent in the relevant risk assessment process.

6.7.   Where reasonably practicable, all HSEC risks should be eliminated. Where HSEC risk cannot be eliminated, controls shall be selected and prioritised using the hierarchy of controls and implemented to effectively manage identified risks to a level that is as low as reasonably practicable.

6.8.   Where HSEC risks can be reduced via reasonably practicable means, actions to achieve this risk reduction shall be recorded and tracked to completion.

6.9.   HSEC risks and their associated controls shall be reviewed and updated regularly to ensure they continue to be applicable and relevant, and that controls remain effective in controlling the risks to a level that is as low as reasonably practicable.

6.10.   Authorities to accept residual risks shall be documented based on the level of residual risk, and risks shall be escalated to the appropriate level in the organisation for acceptance.

6.11.   Each Business Unit / Functional Area / Site shall have a documented management of change process in accordance with the IPL Group Management of Change Procedure (PRO-IPLG-MOC-01) to prevent the inadvertent introduction of new or increased HSEC risks. The documented process shall include designation of the level of authority required to approve management of change requests.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Identify, assess, prioritise and manage risks in operations and activities carried out	✓	✓	✓	✓
Formal risk identification	✓	✓	✓	
Personal/Team risk identification (Take5! JSA)				✓
Develop register of significant risks and critical controls		✓	✓	
Apply Management of Change				✓

HSEC STD 7   High Hazard Activities

Management implements systems and processes and promotes the necessary culture and competencies to identify, analyse, evaluate and treat 'High Hazard Activities' throughout the life cycle of IPL's routine and non-routine operations and projects. 'High Hazard Activities' are hazards that have the potential IPL HSEC consequence classification of Level 4, 5 or 6 (e.g. multiple LTIs, permanent disability or fatality).

Key Requirements

7.1   High Hazard Activities shall be identified and assessed using systematic and rigorous processes and Critical Controls identified to reduce the risk to As Low As Reasonably Practicable (ALARP).

7.2   High Hazard Activities shall be assessed by suitably competent and experienced persons, including external experts if appropriate.

7.3   High Hazard Activities and Critical Controls shall be documented and maintained in a Business Unit risk register. Introduction of new or an existing process or activity shall be assessed for potential 'High Hazard Activity'.

7.4   Where relevant, Business Units and Functions shall develop and/or implement procedures to manage the risks imposed by routine 'High Hazard Activities', including, but not limited to: Confined space entry; Working at heights; Working in engulfment environment; Blasting; Manual Handling; Hot Work; Working near or on plant and equipment with mechanical, electrical, hazardous materials or other energy sources; Working with Dangerous Goods; Working with Hazardous Substances; Working with known or suspected carcinogens, mutagens and reproductive toxicants; and potential spills and contamination.

7.5   Procedures for conducting High Hazard Activities shall be developed and prepared in accordance with the relevant local legislation and IPL HSE Procedures and Guidelines.

7.6   The status of High Hazard Activity risk registers Critical Controls and other factors impacting on controls shall be reviewed and updated annually. The effectiveness of Critical Controls shall also be verified annually.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Identify all High Hazard Activities/ tasks and conduct a risk assessment e.g. confined space entry, work at height, hot work, blasting, hazardous substance				✓
Prepare procedures for high hazard activity		✓	✓	
Review high hazard activity risk register and controls annually		✓	✓	
Have a full understanding of significant risk and critical controls and maintain support for High Activity Management culture	✓	✓	✓	

HSEC STD 8   Operational Integrity

The operational integrity of plant, equipment, structures, processes and protective systems is monitored and assured on an ongoing basis. Documented systems and procedures are in place to ensure all work activities and operations are managed to control HSEC risks to as low as reasonably practicable (ALARP).

Key Requirements

8.1   There shall be a process for the development of procedures or work instructions that detail the controls required to treat HSEC risks associated with routine and non-routine operations/activities.

8.2   All plant and equipment shall have documented operating procedures and be operated, maintained, inspected and tested to manage HSEC risks. The operating procedures shall address initial start-up, normal operation, normal start-up and shutdown, emergency operations and start-up after maintenance shutdown.

8.3   Systems and procedures shall be established, documented, implemented and maintained to reduce HSEC risks in all work activities. Systems and procedures shall be accessible to employees who carry out the work activities and available in the local language.

8.4   Systems and procedures shall be established, documented, implemented and maintained to ensure effective plant and equipment integrity and reliability.

8.5   Systems, procedures and work practices shall be reviewed and approved regularly based on risk to ensure they continue to be applicable, relevant, and effective in controlling the risks and compliant with regulatory and/or internal requirements.

8.6   Documentation for critical processes, plant, and equipment shall be current, available and include as applicable:

   a.   Basis of design and product specifications;
   b.   Codes, relevant legislation and statutory approval permits;
   c.   Hazard studies and risk assessment reports;
   d.   Operating procedures;
   e.   Permit to Work systems;
   f.   Safe upper and lower limits of process/operating conditions and consequences of deviation;
   g.   Engineering and electrical drawings;
   h.   Design specifications and engineering standards;
   i.   Inspection, testing   and preventative maintenance schedules and work instructions; and
   j.   The characteristics of the product or materials that is essential for its safe and proper use.

8.7   Identification, documentation and compliance monitoring of Critical Equipment, systems and procedures and activities shall be conducted.

8.8   Maintenance, inspection, testing, calibration, and certification of plant and equipment shall be conducted at frequencies based on risk associated with the equipment, legal and manufacturer's requirements. Records of these activities shall be kept.

Expectation	Site Mgt or delegate	All Personnel
Develop procedures or work instructions for routine and non- routine operations/activities and plant and equipment	✓	
Operate, maintain, inspect and test plant and equipment to manage HSE risks		✓
Maintain and make available critical process documentation	✓	
Conduct identification, documentation and compliance monitoring for critical equipment systems	✓	

HSEC STD 9   Security

Physical security risks associated with IPL's operations are systematically identified and assessed and managed to ensure appropriate physical (site) security controls are implemented to protect people, manage security threats and prevent unauthorized access, damage, loss or interference to company assets, information systems, products, services or equipment.

IT security or security associated with financial transactions are not covered by this standard.

Key Requirements

9.1   Each IPL site shall assess and document the risk to people and assets from physical security threats and identify appropriate measures to eliminate or reduce the risk as far as is reasonably practical.

9.2   Physical security risk assessments shall be conducted by people with relevant expertise and knowledge of the site and the local environment.

9.3   Each IPL site shall develop and maintain a documented site security plan to provide an overview of the identified security threats, and describe the requirements for security control measures, practices and relevant information for mitigating identified security risks and potential threats.

9.4   The Manager of the Site or their delegate shall obtain authorisation from the Company General Counsel prior to the use of any covert surveillance measures.

9.5   Based on the outcome of the security risk assessment, critical security control measures shall be developed, implemented, maintained and managed.

9.6   Guards/agents contracted to physically protect company assets and people or to investigate physical security incidents shall be licensed in accordance with local legislative/regulatory requirements.

9.7   The storage, handling and transportation of security sensitive substances shall comply with local legislative/regulatory requirements.

9.8   Procedures and systems shall be established, documented, implemented and maintained to control site access by employees, visitors and contractors, security access keys, electronic swipe cards or codes.

9.9   Procedures and systems shall be established, documented, implemented and maintained to control trade secrets and commercially sensitive information.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Assess physical security threats and assess the risk and identify controls			✓	
Develop Security Plan, implement and train personnel			✓	

Store, handle and transport security sensitive substances in accordance with regulations				✓
Implement site access system			✓	
Implement trade secret and commercially sensitive control procedures/systems	✓	✓		

HSEC STD 10   Health and Occupational Hygiene

IPL is committed to Zero Harm for Everyone Everywhere. This includes ensuring systems and processes are in place to promote and maintain every employee's and contractor's ability to not compromise their own or others health and safety.

Key Requirements

10.1   Occupational Health and Wellbeing systems, plans and programs shall be established that include:

- Identification, evaluation and control of health hazards that may lead to injury or illness
- New hire medical and physical capability assessments
- Health assessments and surveillance appropriate to the type and level of exposure
- The health and wellbeing of the workforce shall be promoted through access to health information and programs.

10.2   Fitness for Work programs and controls shall be established that include:

- Management of fatigue risks
- Management of risks associated with climatic conditions
- Management of physical and psychological wellbeing
- Drug and alcohol awareness and testing

10.3   Occupational Hygiene systems, plans, programs and controls shall be established that:

- Identify occupational health and hygiene hazards
- Assess employee and contractor exposure
- Eliminate health and occupational hygiene hazards as far as is reasonably practicable
- Includes periodic review of systems and program effectiveness
- Ensures regulatory requirements are met

10.4   An effective illness and injury management system shall be implemented that:

- Includes the requirement for immediate reporting of all injury and illness
- Provides a means for early reporting of signs and symptoms of potential injury or illness
- Ensures rehabilitation systems and procedures promote early intervention to assist recovery and early return to work from a workplace injury or illness

Expectation	Site Mgt or delegate	All Personnel
Implement Injury and Illness mgt system	✓	
Implement Occupational Health and wellbeing programs e.g., new hire assessments	✓	
Implement Occupational Hygiene program	✓	
Implement Fitness for Work	✓	
Report injury and illness		✓
Present fit for work		✓

HSEC STD 11   Environment

Systems and processes shall be implemented to identify and manage environmental risk and regulatory obligations in accordance with Company policy, procedures, systems and environmental programs.

Key Requirements

11.1   Environmental   Assessments including Environmental   Aspects and Impacts (Risk Assessments) shall be completed to identify and mitigate risks related to environmental conditions for all present and former site operations, including environmental impacts related to site activities, products and services, flora, fauna and land use.

11.2   Site environmental programs/environmental management plans based on the findings of an Environmental Site Assessment and an Aspects and Impacts assessment shall be developed and implemented.

11.3   Environmental risks shall be identified and managed through the management of change process during the design, construction, commissioning, operations and closure of plants and sites and included in the Aspects and Impacts Register.

11.4   Maintain a process to identify, implement, manage and ensure compliance with environmental requirements (e.g., company standards, policy, regulations, licences, licence obligations and conditions, approvals, authorisations and permits).

11.5   All   levels of management shall undertake Environmental Education and Awareness to understand their responsibility. Employees shall be provided with environmental training appropriate to their function within a site or facility.

11.6   Sustainable environmental performance   shall be monitored   through the measurement of operational efficiencies, waste generation, water and energy consumption, greenhouse gas, and pollutant emissions or discharges at manufacturing sites.

11.7   Environmental assessments shall be conducted prior to new acquisitions as part of the due diligence to determine the environmental liability and again prior to divestiture to define any residual risk.

Expectation	Site Mgt or delegate	All Personnel
Complete Environmental Assessment	✓	
Develop Aspects and Impacts Register	✓	
Develop Site Environmental Plan	✓	
Maintain register of Environmental licences and manage obligations	✓	
Environmental Education		✓
Monitor Environmental performance	✓	

HSEC STD 12   Contractors Suppliers & Partners

All contractors, suppliers and partners providing IPL Group with products and services are selected, engaged and managed against defined HSEC performance requirements.

Key Requirements

12.1   IPL Business Units and Functions shall implement systems and processes for the engagement, screening, selection, mobilisation and management of contractors, suppliers and partners.

12.2   HSEC risks associated with products, activities or services, provided by contractors, suppliers and partners shall be identified, assessed and managed.

12.3   Contractors, suppliers, and partners HSEC performance shall be evaluated prior to engagement.

12.4   HSEC obligations, responsibilities and HSEC management requirements shall be included in the contract.

12.5   Accountability for external relationships and management of contracts/contractors shall be defined and maintained.

12.6   Contractor's activities shall be reviewed against HSEC management systems for controlled activities and be documented and implemented.

12.7   Potential HSEC impacts for purchased or leased equipment shall be assessed and documented by a competent person.

Expectation	BU Mgt	Site Mgt or delegate
Develop and implement Contractor and Supplier Management process	✓	
Appoint a qualified person to oversee engagement and management of Contracts/Contractors and resource appropriately		✓
Monitor and record Contractor performance		✓

HSEC STD 13   Community

IPL values community awareness and will actively engage in dialogue with relevant stakeholders to maintain public confidence in the integrity of our operations and commitment to Zero Harm and Care for the Environment.

Key Requirements

13.1   Open and proactive communication shall be held with employees, contractors, regulators, public organisations and communities in regard to the HSEC aspects of our business.

13.2   The HSEC related effects of new business development on local communities must be assessed, communicated and integrated into the business case.

13.3   HSEC impacts due to divestment or facility decommissioning shall be reviewed, managed and communicated to neighbours and the local community as required.

13.4   Emergency preparedness and response plans shall be communicated, as appropriate, with communities and other businesses in close proximity to our facilities.

13.5.   An appropriate contact, such as the whistle blower telephone number on site signage, or other culturally appropriate mechanism, shall be established to provide community access to a formal grievance mechanism process.

Expectation	Site Mgt or delegate
Communicate openly and proactively about HSE effect of current/new/ decommissioned activity on site including emergency response	✓

HSEC STD 14   Project Management

Assessment and management of HSEC risks is an integral part of all projects through design, approval, procurement, construction and commissioning to enable sound HSEC performance throughout construction and operational life of the facility.

Key Requirements

14.1   The planning, design and selection of new sites, plant, equipment, and processes shall take into account known and projected HSE aspects and risks, and consider provisions for maintenance, modification, decommissioning, disposal and closure.

14.2   Hazard studies shall be conducted for all projects on new and existing sites, including site managed projects and the demolition of plant or buildings in accordance with the IPL Group Hazard Study Guidelines.

14.3   Technical standards for design, construction and commissioning shall be compliant with legislation and relevant industry codes and standards. Recognised and generally accepted good engineering practices (RAGAGEP) and risk management principles shall be utilised.

14.4   Design reviews for constructability, operability and maintainability of new plant, equipment and systems shall ensure that HSEC risks and other considerations are effectively identified, addressed and documented.

14.5   Design reviews and hazard studies shall be led by people with appropriate training and experience, in accordance with company requirements. Hazard studies shall include appropriate representatives from the business/facility and the project team.

14.6   Operational, maintenance and HSE expertise shall be integrated early in the project design stage. Experiences from previous projects and current operations shall be applied.

14.7   Critical Equipment, systems, procedures and activities shall be identified and documented prior to commissioning.

14.8   A commissioning plan shall be documented and approved that incorporates HSE risk management, defines responsibilities and competencies and ensures that the facility, plant and equipment conform to the required standards for start-up and operability.

14.9   Pre- and post-start up reviews shall be carried out and documented to confirm that:

- construction is in accordance with specifications;
- operations integrity measures are in place;
- emergency, operational and maintenance procedures are in place and are adequate;
- hazard study recommendations have been addressed and required actions taken;
- training of personnel has been completed and documented; and
- regulatory and licence and/or other permit requirements are met.

14.10   Research and development projects shall have systems and procedures in place to identify hazards and manage HSEC risks.

Expectation	BU Mgt
Assign responsibility for Project management for BU/Function	✓

HSEC STD 15   Product Stewardship

Product Stewardship is the responsible and ethical design and management of products, packaging and services throughout their entire lifecycle to protect public health and the environment.

Key Requirements

15.1   Business Units and Functions shall identify requirements to ensure the HSEC impact of products, product packaging and services are considered and managed responsibly and ethically throughout the product life cycle.

The product life cycle includes:

- Research and development, formulation;
- purchase of raw materials;
- intermediate and finished products;
- manufacture;
- packaging, labelling;
- storage;
- sale;
- transport; and
- use and disposal of damaged products, waste and packaging.

15.2   Business Units shall appoint a person to oversee the application of Product Stewardship across that part of the business. Product stewards shall be appointed for all products / services sold by the business.

15.3   HSEC Hazards associated with products and services during the entire life cycle shall be identified, assessed and appropriate control measures put in place to reduce the risks as far as reasonably practicable.

15.4   Product and service HSEC risk assessments shall be reviewed whenever significant new information regarding potential risks is obtained and at appropriate intervals.

15.5   Product dossiers shall be prepared to capture and retain information relating to the HSEC impact of products and services.

15.6   Product Stewards shall identify any changes to legal requirements for the products and packaging during its life cycle.

15.7   A formal process shall be established to review product incidents, complaints and improvement suggestions. Corrective/preventative action for incidents and near misses shall be documented and authorised, including those responsible and time frame.

15.8   Suitable records shall be maintained on the efforts made to resolve problems with a particular customer or external group regarding Product Stewardship issues.

15.9   Each business shall conduct a Product Stewardship Self-Assessment every two years and shall report the results in accordance with company requirements.be documented and authorised, including those responsible and time frame.

Expectation	BU Mgt
Assign Product Stewardship responsibility for BU to establish formal process for all products/services sold by the business	✓

HSEC STD 16   Incident management

All incidents* shall be appropriately reported, investigated and analysed, such that corrective and preventative action can be taken, and key learnings shared across the business.

Key Requirements

16.1.   Systems and processes shall be implemented to respond to, report, investigate and record all HSEC incidents.

16.2.   Immediate action shall be taken to control the incident, minimise the damage, initiate recovery from the incident and prevent further injury or damage until appropriate preventative actions can be implemented.

16.3.   In the event of a serious incident, the system and processes used shall ensure that work or activities associated with the incident do not resume until necessary actions have been taken to reduce the risk of recurrence, and authorization has been granted.

16.4.   All incidents shall be reported immediately to appropriate IPL personnel, and elevated to senior leaders, Legal and / or external authorities based on the incident actual and/or potential consequences, in accordance with Company, Site and local regulatory requirements.

16.5.   All incidents shall be recorded in the Company reporting system (SHAERS/Cintellate) and investigated appropriately according to the Company, Site and local regulatory requirements.

16.6.   Incident investigations shall identify and prioritise corrective and preventative actions, in order to eliminate or reduce the risk of the incident recurring.

16.7.   Investigations of significant incidents shall undergo management review through an appropriate forum, as specified in Company, Site or local regulatory requirements.

16.8.   Information gathered from incident investigations shall be routinely:

   a.   Analysed to identify key learnings and to monitor any potential trends

   b.   Reported to management together with recommendations to improve standards, systems and practices

16.9.   Incident key learnings shall be shared across the organization and external organizations where required by law, or best practice, and in accordance with the HSEC Communication and Consultation Standard.

* The term incident is used generically in this document and is taken to include near misses, hazards, external events and actual incidents. In other documentation, the term "event" may be used for the same concept.

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate	All Personnel
Report all incidents and near misses	✓			✓
Conduct investigations (RCA)			✓	
Participate in Investigations (RCA)	✓			✓

Analyse incident investigations and share learning's across the business		✓		

HSEC STD 17   Emergency Management

The Business response capability at IPL for emergency management includes systems and processes to manage an emergency (e.g., fire, flood, natural disaster, environmental incident) at a site and operation. Emergency Response Plans (ERP) are maintained by each of IPL's five Businesses to ensure appropriate emergency response capability. These plans identify equipment, training and personnel necessary to manage a site emergency.

Key Requirements

17.1   All IPL sites shall develop and implement ERPs based on an assessment of probable risks that may impact the operations.

17.2   Emergency Response plans shall be accessible and clearly communicated to all site/facility personnel.

17.3   All site emergency response plan aligns to the Business Unit crisis management plan.

17.4   Emergency equipment shall be clearly identified, tested and available.

17.5   All personnel shall be trained in their roles and responsibilities and in the use of emergency response equipment.

17.6   Annual drills will be conducted to assess and improve emergency response, including involvement with neighbours and external emergency responders.

17.7   Lessons learnt from emergencies and drills are documented and communicated amongst other IPL businesses.

17.8   Any incident that would trigger a continuous disclosure requirement (share price sensitive) must be part of an ERP.

Note: The BU and Site Emergency Response Plans form part of the overall IPL Group Business Continuity Policy.

Expectation	BU Mgt	Site Mgt or delegate
Develop a BU crisis management plan	✓	
Develop a Site Emergency Response Plan		✓
Conduct annual drills		✓

HSEC STD 18   Monitoring Audit & Review

IPL Group Business Units and Functions shall ensure that safety performance, systems and equipment are monitored, audited and reviewed to identify trends, measure progress and assess compliance.

Key Requirements

Auditing

18.1   Corporate and Internal HSEC audit programs shall be established that are appropriate to the nature and scale of the hazards and associated risks and includes:

   •   Scheduling of audits for sites and areas based on highest level of risk and greatest issues of concern
   •   Verification that risks are being managed and mitigation measures are effective
   •   Monitoring of regulatory compliance
   •   Verification that HSE Management System Standards are implemented and effective

18.2   Audit programs shall include processes to ensure the effective monitoring, follow-up and timely closure of corrective and preventative actions. Closure of actions shall be tracked, as appropriate, by management at all levels in the IPL Group.

18.3   Personnel responsible for conducting audits shall be suitably qualified; responsibilities and accountabilities shall be clearly defined and formally communicated

18.4   Results of audits shall be reported to the appropriate level of management.

18.5   Audit results shall be reviewed by Zero Harm Councils to identify trends and apply additional controls if required.

Letter of Assurance

18.6   An annual Assurance Process shall be implemented as part of the Company's HSE Governance Program to provide the IPL Board with the status of compliance of the IPL business in regard to:

   •   Government   regulations within the jurisdiction in which the company operates
   •   Key requirements of the IPL Group HSEC Standards

18.7   Business Units shall complete a self-assessment of their HSE performance to demonstrate that due diligence has been and is being exercised in:

   •   Control of HSE risks
   •   Compliance with in-country regulations
   •   Compliance to requirements of the IPL Group HSEC Standards

Expectation	Snr Leadership	Business Unit Mgt	Site Mgt or delegate
Develop risk-based internal auditing program		✓	
Conduct internal audits			✓
Establish Corporate auditing program	✓		
Action gaps identified in internal and corporate audits		✓	✓
Facilitate LoA Process annually	✓		
Complete annual LoA	✓	✓	✓