Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	ssuer			•
1 Issuer's name				2 Issuer's employer identification number (EIN)
BHP Group Limited				98-0341178
			e No. of contact	5 Email address of contact
James Bell 6 Number and street (or F	2 O hov if mail is not	delivered to	+44 207 802 4000	investor.relations@bhp.com 7 City, town, or post office, state, and ZIP code of contact
• Number and street (or r	.O. DOX II Mail is not	Polity, town, or post office, state, and zin code of contact		
160 Victoria Street, Westm	ninster			London, England SW1E 5LB
8 Date of action		9 Class	sification and description	
9:00 PM (London Time) Ja	nuary 28 2022	Ordinary	Shares and ADSs	
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
		` ,		,,
See attachment	N/A		See attachment	N/A
				See back of form for additional questions.
		applicable, the	e date of the action or the o	date against which shareholders' ownership is measured for
the action ► <u>See atta</u>	acnment			
4F December the account to				with the theorete of a U.O. Assure was a selection and a second
15 Describe the quantitate share or as a percentage				curity in the hands of a U.S. taxpayer as an adjustment per
onare or do a percent	3	ee attacrimer	IL .	
16 Describe the calculation	on of the change in l	pagie and the	data that supports the calc	culation, such as the market values of securities and the
valuation dates ► See		Jasis allu lile	data that supports the calc	culation, such as the market values of securities and the
366	attacriment			

Par	t 🛚	C	Organizational Action (continued	d)			· · ·
17	List t	he a	applicable Internal Revenue Code sectio	on(s) and subsection(s) upon which the ta	x treatment is bas	sed ▶	See attachment
18	Can a	any	resulting loss be recognized? ► See a	ttachment			
19	Provi	ide a	any other information necessary to imple	ement the adjustment, such as the report	able tax year ► <u>S</u>	ee atta	chment
	Ur	nder	penalties of perjury, I declare that I have exa	amined this return, including accompanying so	hedules and staten	nents, ar	nd to the best of my knowledge and
				of preparer (other than officer) is based on all ir			
Sigr Here	~ I	anat	Phoe		Date ► Mar	ch 13, 2	2022
			rure ▶		Date /		
			our name ► Premila Roe	Preparer's signature	Title ► Publi Date	ic Offic	DTINI
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Pre			Firm's name ►				irm's EIN ▶
Use	Uni	ıy	Firm's address ▶				hone no.
Send	Form	893) to: Department of the Treasury, Internal	Revenue Service		

BHP Group Limited EIN

Attachment to Form 8937

Date of Organization Action: 9:00 P.M. (London Time) January 28, 2022

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Each shareholder is advised to consult his or her tax advisor regarding the tax treatment of the transaction. Further discussion of the tax consequences of Unification can be found in the prospectus and shareholder circular filed by BHP Group Limited and BHP Group Plc with the Securities and Exchange Commission on December 8, 2021, under the headings "Section C: United States Taxation" and "Material United States Federal Income Tax consequences for Limited and Plc Shareholders," respectively (available at https://www.sec.gov/Archives/edgar/data/0001171264/000119312521352035/d256620d6k.ht m (the "Prospectus") and

https://www.sec.gov/Archives/edgar/data/0001171264/000119312521352032/d250446d6k.ht m) (the "Shareholder Circular" and together with the Prospectus the "Disclosure Documents")).

All capitalized terms used herein and not otherwise defined herein shall have meanings set forth in the Disclosure Documents

Form 8937 Part I, Box 10:

The CUSIP number for the Plc ADRs is 05545E209. The CUSIP number for the Limited ADRs is 088606108.

Form 8937 Part I, Box 12:

New Limited Shares and New Limited ADSs

ASX: BHPN and BHP

LSE: BHPJSE: BHGNYSE: BHP

Plc Shares and Plc ADSs

LSE: BHPJSE: BHPNYSE: BBL

Form 8937 Part II, Box 14:

Unification of BHP's corporate structure (**Unification**) was implemented under the BHP Group Plc (**Plc**) scheme of arrangement (**Plc Scheme**). At the effective time of the Plc Scheme, 9:00pm (GMT) on Friday, 28 January 2022, all Plc Shares were transferred to BHP Group Limited (**Limited**). In accordance with the terms of the Plc Scheme (set out further in the Disclosure

Documents), Scheme Shareholders received New Limited Shares in exchange for each Plc Share on a one-for-one basis (save that Excluded Shareholders, being Restricted Shareholders and Selling Shareholders, received the proceeds of the sale of the interests in Limited Shares they would otherwise have received). Subject to certain rights reserved by Limited pursuant to the terms of the Plc Scheme, the method of settlement depends on the manner in which Plc Shares are held by the Plc Shareholder and the jurisdiction of the Plc Shareholder's registered address, in each case, immediately prior to 9:00pm (GMT) on Friday, 28 January 2022. In connection with Unification, New Limited Shares and New Limited ADSs began trading on the ASX, JSE and NYSE, and the listing of Plc Shares and Plc ADSs on LSE, JSE and NYSE were cancelled. Further details are set out in the Disclosure Documents.

Form 8937 Part II, Box 15:

Consistent with the Disclosure Documents, BHP believes that Unification should constitute a tax-free reorganization under Section 368(a) of the Code. Assuming that is the case, if a Plc Shareholder, which is a US Holder, receives solely Limited Shares and Limited ADSs in exchange for Plc Shares and Plc ADSs pursuant to Unification:

- a US Holder will not recognize gain or loss on the receipt of Limited Shares or Limited ADSs in exchange for Plc Shares or Plc ADSs;
- a US Holder's aggregate tax basis in Limited Shares or Limited ADSs received in Unification will equal the US Holder's aggregate tax basis in the Plc Shares or Plc ADSs surrendered: and
- a US Holder's holding period for Limited Shares or Limited ADSs received in Unification will include the US Holder's holding period for the Plc Shares or Plc ADSs surrendered.

If a US Holder of Plc Shares or Plc ADSs acquired blocks of Plc Shares or Plc ADSs at different times or at different prices, the US Holder's tax basis and holding period in Limited Shares or Limited ADSs received in Unification may be determined with reference to each block of Plc Shares or Plc ADSs.

Form 8937 Part II, Box 16:

See response to box 15, above.

Form 8937 Part II, Box 17:

As described in the response to box 15, Unification is intended to qualify as a "reorganization" within the meaning of Section 368(a) of the Code. Consequently, the federal income tax consequences of Unification to the holders of Plc Shares and Plc ADSs are determined under Sections 354, 358 and 368 of the Code.

Form 8937 Part II, Box 18:

As described in the response to box 15, Unification is intended to qualify as a "reorganization" within the meaning of Section 368(a) of the Code. Assuming that Unification is so treated, a U.S. holder of Plc Common Stock will not recognize any loss upon receipt of Limited Common Stock in Unification.

Form 8937 Part II, Box 19:

Unification was consummated on January 28, 2022. Consequently, the reportable taxable year of the holders of Plc Common Stock for reporting the tax effect of the Transaction is the taxable year that includes January 28, 2022.