Responsible Minerals
Program Report 2026

Bringing people and resources together to build a better world.

BHP Group Limited
ABN 49 004 028 077

Contents

Cover photo
Jimblebar, Western Australia

Copper **Iron ore** **Coal** **Potash**

Our Purpose

To bring people and resources together to build a better world.

Our strategy

We will responsibly manage the most resilient long-term portfolio of assets, in highly attractive commodities and will grow value through being excellent at operations, discovering and developing resources, acquiring the right assets and options, and capital allocation.

Through our differentiated approach to social value, we will be a trusted partner who creates value for all stakeholders.

Our Values

Set the tone for our culture, a unique part of our competitive advantage. They are a declaration of what we stand for. They guide our decision-making, reinforce our culture and ensure our people deliver on our purpose.

Do what's right

A sustainable future starts with safety and integrity, building trust with those around us.

Seek better ways

Listening to learn and inspiring challenge is how we drive progress.

Make a difference

The accountability to act, create value and have impact is on each of us, every day.

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To view our Annual Reporting Suite visit **bhp.com**

- Annual Report 2026
- Economic Contribution Report 2026
- Modern Slavery Statement 2026
- ESG Standards and Databook 2026

1 Introduction

BHP is a global diversified mining company. We play an important role in the production of some of the essential resources needed to support today's major global shifts, including decarbonisation and digitalisation, and we strive to produce them through responsible supply chains. Our role in supporting more sustainable, ethical and transparent minerals and metals supply chains for the resources we produce, or source is a key part of our purpose of building a better world.

Through our Responsible Minerals Policy, we publicly commit to the responsible sourcing and production of minerals and metals in our supply chains, embedding sustainability-related considerations and risk based due diligence into the way we work across minerals and metals markets.

In FY2023, we established a 5-step due diligence framework (**Responsible Minerals Program**) in alignment with the OECD's Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas **(OECD Guidance)**. In FY2025, as part of our continuous improvement, we identified prioritised environmental risks to enhance the due diligence undertaken within the Responsible Minerals Program guided by the OECD's Handbook on Environmental Due Diligence in Mineral Supply Chains that was published on 19 September 2023 **(OECD Environmental Handbook).**

This is our fourth annual report and describes due diligence undertaken under our Responsible Minerals Program. The Responsible Minerals Program is applicable to suppliers selling minerals and/or metals directly into our operated assets[1] that will physically form part of our products or selling minerals and/or metals to BHP that BHP intends to market to a third party. The Responsible Minerals Program does not apply to minerals and/or metals supplied from non-operated joint ventures[2]. This report aligns with Step 5 of the OECD Guidance, which specifically refers to public reporting on minerals and metals supply chain due diligence.

Responsible Minerals and Metals in our Supply Chain

The mining and trading of minerals and metals has the potential to contribute to sustainable development, support livelihoods and foster local advancement. However, we acknowledge that, particularly from conflict-affected and high-risk areas (**CAHRAs**), companies may be at risk of being associated with actual or potential adverse impacts, such as serious human rights abuses, conflict, and financial crimes.

Conflict-affected areas are identified by the presence of armed conflict, widespread violence, or other risk of harm to people. High-risk areas may include areas of political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure and widespread violence. Our CAHRA determination is based on data available through TDi Sustainability's Digital Platform, a subscription based service that incorporates 10 country-level risk indices to support company risk assessments.

With respect to our minerals and metals production in FY2026, our operated assets included iron ore, copper, steelmaking coal and thermal coal assets located in Australia, and copper assets located in Chile. These operated assets are not located within CAHRAs. We also source certain minerals and metals from third-party suppliers that fall within the scope of the Responsible Minerals Program. Separately, BHP sources certain minerals and/or metals from our investment in non-operated joint ventures. While not within our Responsible Minerals Program and so the scope of this report, we seek to oversee and manage the financial, legal and reputational risks to BHP related to our investments in non-operated joint ventures.

Responsible Standards and Certifications

During FY2026, we reviewed our sustainability standards strategy and determined that the five standards that make up our strategy remain the right focus for BHP. These standards include The Copper Mark Criteria Guide (**The Copper Mark**), the International Council for Mining and Metals Principles and Performance Expectations (**ICMM**), Towards Sustainable Mining Protocols and Frameworks (**TSM**), the London Metals Exchange Policy for Responsible Sourcing for LME Brands (**LME Policy**), and the Global Industry Standard for Tailings Management (**GISTM**).

The adoption of these standards is intended to support continuous improvement against international frameworks. Through external assessments against these standards, we can more transparently demonstrate to our stakeholders our intent to be a responsible actor within the mining and metals industry and across the global value chains we serve. This also supports alignment with ESG-related requirements set out by national mining associations, industry associations, commodity exchanges and emerging regulations.

As of the end of FY2026, external third-party verification of self-assessments against ICMM has been completed at Western Australia Iron Ore (**WAIO**), BHP Mitsubishi Alliance (**BMA**) and Olympic Dam in Australia (**Minerals Australia**[3]), as well as at Escondida and Spence in Chile. In FY2026, Copper Mark reaccreditation through external assurance was completed at Olympic Dam. Copper Mark reaccreditation through external assurance was completed at Escondida and Spence in FY2025.

External third-party verification of self-assessments against the Towards Sustainable Mining Protocols at BHP's Minerals Australia operated assets, Olympic Dam, BMA and WAIO was completed in FY2026[4].

Aligned with the due diligence requirements set out under the LME Policy, in FY2024, we achieved Track A compliance against the Joint Due Diligence Standard (**JDDS**) for all BHP LME metal brands, covering Escondida, Spence, and Olympic Dam. The JDDS was established by The Copper Mark in collaboration with relevant metals associations to promote the responsible minerals and metals supply chain for copper and other metals, aligned with the OECD Guidance. Under the JDDS assurance cycle, participating sites undergo re-assurance every three years. Olympic Dam, Escondida and Spence are currently undertaking this re-assurance process, which will be completed by the end of calendar year 2026. The JDDS process also included external limited assurance against our annual Step 5 Report (the Responsible Minerals Program Report).

1. Operated assets are our assets (including those under exploration, projects in development or execution phases, sites and operations that are closed or in the closure phase) that are wholly owned and operated by BHP or that are owned as a BHP-operated joint venture.
2. Non-operated joint ventures are our interests in assets that are owned as a joint venture but not operated by BHP.
3. Excluding New South Wales Energy Coal, which is under a managed process to cease mining at the asset by the end of FY2030. For more information refer to Operating Financial Review of the Annual Report 2026.
4. External verification against the TSM protocols did not include the Tailings Management Protocol. Tailings Management is assessed separately through BHP's implementation of the Global Industry Standard on Tailings Management (GISTM).

2 Due diligence in our minerals and metals supply chain

Objectives

Risk management helps us to protect and create value and is important to achieving our purpose and strategic objectives[1].

We have developed a risk-based and fit-for-purpose due diligence management system (as described in Section 3) for our inbound minerals and metals supply chain under our Responsible Minerals Program. This system enables us to meet the due diligence performance criteria set out under the following intergovernmental guidance and voluntary standards:

- the OECD Guidance and other relevant standards that guide their implementation such as the JDDS as an OECD-aligned standard;
- Copper Mark Criteria 10 – Responsible Supply Chains[2];
- TSM Responsible Sourcing Supplement Criteria 11;
- ICMM Performance Expectation 4.2; and
- LME Responsible Sourcing Policy.

The Responsible Minerals Program identifies and manages risks set out in Annex II of the OECD Guidance and prioritised environmental risks, guided by the OECD Handbook on Environmental Due Diligence in Mineral Supply Chains. These risk categories are illustrated in Figure 1 and 2.

Governance and responsibilities

As the primary interface with minerals and metals suppliers, the Responsible Minerals Program is led by Sales and Marketing within the Commercial Function, with the Group Sales & Marketing Officer as the executive sponsor.

During FY2026, BHP strengthened the governance of its Responsible Minerals Program by expanding the Responsible Minerals Governance Group to include Group Security. This enhancement has broadened the range of specialist expertise available to support assessments and advise on risks and opportunities.

The key roles and responsibilities within the Responsible Minerals Program are as follows:

- The **Marketing Sustainability** team is accountable for the Responsible Minerals Program including strategy, implementation, governance, and reporting. The team is responsible for developing and promoting responsible minerals and metals supply chains. The team has subject matter expertise on the OECD Guidance, responsible production and sourcing standards, chain of custody, product transparency and product traceability.
- The **Sales & Marketing** team, through its Trading and Marketing Units, are responsible for the purchasing of minerals and metals, and leads engagements with suppliers. They are responsible for engaging with minerals and metals suppliers in the due diligence process, including communicating risk management plans and actions where required.
- The **Human Rights and Social Performance Team (HRSP)** sits in the Ethics, Compliance, and Human Rights sub-function. It is a second line team responsible for defining minimum standards and providing second line assurance in relation to human rights and social performance across our growth, operated asset, and commercial portfolios. The Commercial portfolio within the HRSP team is responsible for the implementation of the Ethical Supply Chain and Transparency (**ESCT**) Framework and subject matter experts within the ESCT team provide advice and monitoring for medium and high-risk minerals and metals transactions.

Figure 1:

OECD Guidance Annex II risk themes

- Non-payment of taxes, fees and royalties due to governments
- Money laundering
- Bribery and fraudulent misrepresentation of the origin of minerals
- Direct or indirect support to non-state armed groups
- Direct or indirect support to public or private security forces who illegally control mine sites, transportation routes and upstream actors in the supply chain; illegally tax or extort mine or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded; or illegally tax or extort intermediaries, export companies or international traders
- Serious human rights abuses associated with the extraction, transport or trade of minerals:
  a. any forms of torture, cruel, inhuman and degrading treatment;
  b. any forms of forced or compulsory labour, which means work or service which is exacted from any person under the menace of penalty and for which said person has not offered himself voluntarily;
  c. the worst forms of child labour;
  d. other gross human rights violations and abuses such as widespread sexual violence;
  e. war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide

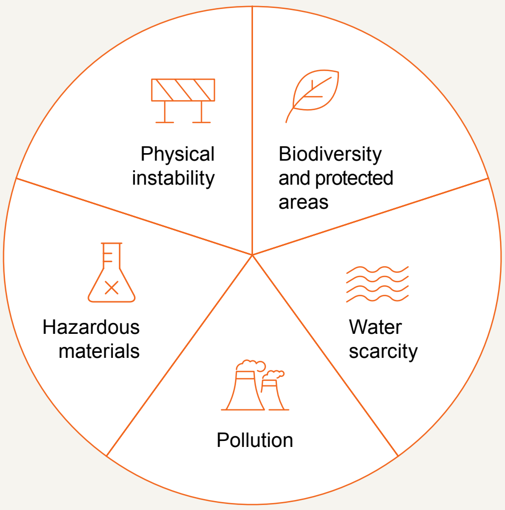
1. For more information on our mandatory minimum performance requirements for risk management visit our Annual Report "How we manage risk" section.
2. Only Olympic Dam have completed assurance against the newly released Risk Readiness Assessment 3.0. Spence and Escondida assessments were carried out under the Risk Readiness Assessment 2.0.

3 Risk methodology process

- The **Group Sustainability and Social Value** team is a second-line team that manages BHP's position on climate, environment and nature. It is the primary team within BHP dedicated to supporting management and oversight of mandatory minimum performance standards for climate and environment. Subject matter experts within Group Sustainability and Social Value team provide advice and monitoring for medium and high-risk minerals and metals transactions, for environment and nature-related risks.
- **Group Security** is BHP's second-line function, providing standards, assurance and specialist expertise to strengthen the company's security risk posture and protect our people, assets and reputation. Drawing on deep technical expertise, the team identifies and assesses physical security risks and delivers targeted advice on medium and high-risk minerals and metals transactions, with a focus on complex security and human rights risks involving public and private security providers and state armed groups.

The Responsible Minerals Program includes regular governance through the **Responsible Minerals Governance Group**, which includes representatives across Marketing Sustainability, Sales & Marketing and the HRSP, Group Sustainability and Social Value team, and Security teams. The primary purpose of this Governance Group is to co-review any high-risk sourcing of minerals and metals and monitor the effectiveness of the program. Continuous improvement is at the centre of program implementation and includes engagement with other key internal stakeholders such as teams from Sustainability and ESG Legal, Group Policy and Assurance, Group Sustainability and Social Value, Commercial and the Portfolio Strategy and Development team.

Figure 2:
Prioritised environment risks



The OECD Guidance recommends a 5-step framework for conducting due diligence and managing risks. In addition to applying our mandatory minimum performance requirements for risk management, BHP's Responsible Minerals Program follows the 5-step guidance as outlined in this report.

Step 1

Establishment of effective company management systems

BHP´s Our Charter and Our Code set out the standards of behaviour for those who work for us, with us or on our behalf, including with respect to BHP´s human rights commitments as set out in our Human Rights Policy Statement.

- To ensure that our commitment to responsible sourcing is acknowledged by our metals and minerals suppliers, BHP has set out minimum expectations in a Responsible Minerals Policy, aligned with the OECD Guidance Annex II risks. To strive for continuous improvement in responsible sourcing in our minerals and metals supply chains, BHP aims to foster long-term relationships with regular suppliers. As part of the relationship building efforts, and to help suppliers better understand BHP's requirements pertaining to due diligence, BHP may engage minerals and metals suppliers in reasonable training and capacity building where appropriate.
- BHP has management structures in place to implement our due diligence management system, including systems of control and transparency over the supply chain. As part of this commitment, BHP trains relevant staff on due diligence and associated risks in our supply chains.
- BHP has a mechanism for internal and external stakeholders, including suppliers, to report complaints and grievances, including those relating to BHP's responsible sourcing practices, in a confidential, or if chosen, anonymous manner (Integrity@BHP or the BHP Protected Disclosure Reporting Channel). BHP will not tolerate retaliation or allow any form of punishment, discipline or retaliatory action to be taken against anyone for speaking up.

Step 2

Identifying and assessing risks in the supply chain

BHP collects, reviews and assesses relevant information on minerals and metals suppliers. This may include any of the following tools and sources:

- Know Your Supplier Questionnaire;
- Responsible Minerals Policy or equivalent policy document from the supplier;
- Factual circumstances of the extraction, trade, handling, processing and export within the relevant supply chain;
- Review of audit reports;
- Desk-based research of publicly available information on the supplier (e.g. reports, media coverage);
- Additional information provided by relevant internal and external stakeholders (e.g. sustainability teams of our suppliers or third party traders).

3 Risk methodology process continued

This information enables us to identify potential red flags as outlined in the OECD Guidance and OECD Environment Handbook. Our current red flags are:

- Whether material to be supplied is extracted from a conflict affected or high-risk area (CAHRA);
- Whether the material is transported through, or traded in a CAHRA;
- Whether a supplier has shareholder interest in a CAHRA;
- Operations are in a country where the UNICEF Children's Rights in the Workplace Index identifies the need for an enhanced or heightened due diligence response;
- Supplier use of child labour as defined by the International Labour Organization's Minimum Age Convention (No. 138) or Worst Forms of Child Labour Convention (No. 182);
- Whether artisanal and small-scale mining (**ASM**) could be involved in, or within the proximity of the area of the production of the material;
- Adverse commentary in publicly available media[1];
- If the supplier is located in an Extractive Industries Transparency Initiative (**EITI**) member country, and does not undertake EITI aligned reporting[2];
- Operations are within or in the proximity of a protected or key biodiversity area;
- Operations deal with prioritised hazardous materials;[3]
- Operations have had material occurrences of land instability that have resulted in material impact to water, biodiversity, property, community or worker safety;
- Operations are in a water scarce area.

In our risk assessment process, all red flags are treated equally. The process is focused on when a deal is conducted. However, risk identification remains an ongoing process throughout the life of a transaction.

BHP conducts further risk identification and assessment (enhanced due diligence) for suppliers where red flags have been identified to determine risks of potential or actual adverse impacts.

During the reporting period, BHP carried out one on-the-ground assessment of a value chain supplier to confirm implementation of material handling and responsible sourcing controls. This assessment confirmed the supplier had adequate controls in place to address identified risks.

Step 3

Designing and implementing a strategy to respond to identified risks

BHP rates minerals and metals suppliers according to the risk framework developed for the Responsible Minerals Program, aligned with the OECD Guidance. We define the risk levels according to the OECD Guidance Annex II categories, as well as an overarching summary for the relevant transaction. Our risk levels are:

- **Very high**: An adverse impact is occurring, or has occurred, within supplier operations. The actual adverse impact was confirmed by the supplier or through an on-the-ground assessment.
- **High**: There is a potential risk of adverse impacts occurring within supplier operations, based on our assessment, and/or due to absence of supplier policies, procedures or practices to prevent such adverse impacts and/or provision of inaccurate, incomplete or manipulated risk-related information by the supplier.
- **Moderate**: There is a possibility of actual adverse impacts occurring within supplier operations due to ineffective or incomplete supplier policies, procedures or practices to prevent such adverse impacts, and/or lack of commitment to or participation in relevant frameworks and multi-stakeholder initiatives.
- **Low**: No information was identified or provided to suggest the presence of relevant risks.

Where any high or very high risks are identified, we aim to develop measurable risk mitigation plans in consultation with the supplier. These include risk mitigation measures which take into account the type and severity of risks identified and agreed tracking of the implementation of measures set out in the action plans. We monitor implementation of the risk mitigation plan and mitigation actions within an agreed timeframe and continue to engage with suppliers to support them in seeking to prevent and mitigate adverse impacts identified in the supply chain.

Step 4

Ensure suppliers and BHP operated assets are identified points in the supply chain for assessment

The Responsible Minerals Program has been subject to limited assurance by external auditors against the JDDS for our operated assets that produce LME-approved brand products: Olympic Dam, Spence and Escondida. Certificates against this standard were issued by Copper Mark in November 2023 and are available on our website Value chain sustainability | BHP. We are currently going through assurance to have JDDS reassessed at Olympic Dam, Spence and Escondida, which will be completed by end of December 2026.

The Responsible Minerals Program was also subject to audit with the below components of responsible production standards:

- Copper Mark Criteria 31 under Risk Readiness Assessment (**RRA**) 2.0 framework, and Copper Mark Criteria under the updated RRA 3.0 framework, to implement the OECD Guidance; and
- ICMM Performance Expectation 4.2 to undertake risk-based due diligence on conflict and human rights that aligns with the OECD Guidance, when operating in, or sourcing from, a conflict affected or high-risk area.

Within the last four years, the Responsible Minerals Program was found to:

- Fully meet Copper Mark Criteria 31 under RRA 2.0 framework at Escondida and Spence, reaccreditation against RRA 3.0 framework planned for CY2027;
- Fully meet Copper Mark Criteria 10, under RRA 3.0 framework, awarded May 2026; and
- Fully meet the ICMM Performance Expectation 4.2 at Olympic Dam, BMA and WAIO.

BHP expects our suppliers of minerals and metals to carry out similar due diligence on their minerals and metals supply. In doing so, we adopt a risk-based approach that includes education and support to suppliers where appropriate and embedding responsible supply chain commitments in contractual clauses where appropriate and possible.

Step 5

Publicly report on supply chain due diligence

Since the creation of the Responsible Minerals Program, and in supporting transparency of minerals supply chain due diligence under the Program, we have published our Responsible Minerals Program Report (also known as a Step 5 Report) on an annual basis since FY2023.

1. Adverse media screening is a review of negative information and data sources about a supplier.
2. The Extractive Industry Transparency Initiative set principles to disclose payments of taxes, fees and royalties to mineral extraction, trade and exports from conflict affected and high risk areas.
3. Prioritised hazardous materials include cyanide, mercury, lead, uranium.

4 Risk in our metals and minerals supply chain

According to TDi's CAHRA index, the origin of our externally supplied material was predominantly from low and moderate risk countries.

A summary of the origins of material externally supplied within the scope of our Responsible Minerals Program can be found in Figure 3.

Red flag risk assessments highlighted the following risk themes in our inbound minerals and metals supply chains in FY26:

– 45.5 per cent of minerals and metals externally supplied required enhanced due diligence. A high-level summary of the risk rating for BHP´s minerals and metals inbound supply chain is shown below[1];

– Across our deals that were assessed as either moderate or high risk, a total of seven (7) risk mitigation actions remain active. An improvement plan remains in progress with the relevant supplier of this material.

We continued to work together with our suppliers to build a common understanding, improve communications and promote greater transparency.

We have incorporated the UNICEF Children's Rights in the Workplace Index for all assessments from FY2026. Whilst red flags relating to the UNICEF Children's Rights in the Workplace Index were identified, at enhanced due diligence no reasonable suspicions of child labour were identified.

Figure 3:

Summary of FY2026 Responsible Minerals Program Due Diligence Assessments

Region of material origin

South America	18.2%
Asia	18.2%
Australia	36.4%
Europe	27.3%

Summary of risk rating

Level 1 (Low)	54.5%
Level 2 (Moderate)	36.4%
Level 3 (High)	9.1%
Level 4 (Very high)	0.0%

Red flag risk themes

ASM	6.9%
EITI	3.4%
CAHRA transport	0.0%
CAHRA interest	13.8%
CAHRA location	0.0%
Adverse media	31.0%
Child labour	13.8%
Biodiversity	13.8%
Hazardous materials	0.0%
Land instability	3.4%
Water scarcity	13.8%

1. Note this is based on the amount of deals or transactions.

5 Achievements and challenges

We continue to see broad-based multi-stakeholder engagement as critical to embracing risk-based due diligence as a catalyst for change, including supporting capacity building in BHP, our minerals and metals supply chains, and our broader industry.

Internal engagement and development

Key activities undertaken internally in FY2026 included:

- Strengthening cross-functional collaboration through the expanded Responsible Minerals Governance Group, bringing in more diverse perspectives on risks and opportunities;
- Introducing a geospatial risk tool and an adverse media screening platform to improve the consistency and efficiency in our risk assessments;
- Continuing to raise internal cross-company awareness of the Responsible Minerals Program's objectives, scope, successes to-date and improvement opportunities;
- Continuing periodic internal training of our Trading and Marketing Units and other relevant teams, focusing not just on the due diligence process but on connecting employees to 'why' due diligence is critical and how it connects back to BHP´s purpose and social value goals.

External engagement and development

In FY2026, we continued our active participation in the development of responsible sourcing and production standards and guidance through industry, cross-industry and multi-stakeholder forums and working groups. These engagements included the ICMM, OECD, The Copper Mark, Towards Sustainable Mining, the Consolidated Mining Standard Initiative and the China Chamber of Commerce of Metals, Minerals and Chemicals Importers and Exporters (**CCCMC**).

A key focus for FY2026 was developing engagements with key suppliers with the intention of building longer term relationships and enhanced shared learning about responsible mineral programs and supply chain risks.

Key focus areas looking ahead

We recognise that improving the effectiveness of our Responsible Minerals Program is a long-term continuous improvement journey.

We intend to maintain our continuous improvement philosophy to continue to build our maturity in minerals and metals supply chain due diligence.

Over the next financial year, we will continue to build on our existing priorities through the following focus areas:

- Assessing relevant emerging due diligence expectations set out under intergovernmental guidance, standards and regulations such as the Responsible Minerals Initiative (**RMI**) and Copper Mark's Risk Readiness Assessment 3.0, CCCMC's Due Diligence Guidelines, the EU Battery Regulation and EU Corporate Sustainability Due Diligence Directive; and
- Strengthening engagement with key minerals and metals supply chain partners to build long-term relationships, support ongoing capacity building and promote a shared understanding of responsible minerals programs and supply chain risk.

6 Appendix 1

Independent auditor's review report to the Management and Directors of BHP Group Limited

Ernst & Young ('EY', 'we') was engaged by BHP Group Limited ('BHP') to undertake a Limited Assurance engagement as defined by the International Auditing Standards, hereafter referred to as a 'review' over the BHP Responsible Minerals Program Report 2026 defined below for the year ended 30 June 2026.

EY
Shape the future with confidence

Conclusion

We have conducted a review of the following information in the BHP Responsible Minerals Program 2026 report (the 'Report') for the year ended 30 June 2026 (the 'subject matter'):

Subject matter	Criteria	Location in Responsible Minerals Program 2026
BHP's Responsible Minerals Program 2026 report for the year ended 30 June 2026	Joint Due Diligence Standard for Copper, Lead, Molybdenum, Nickel and Zinc ('JDDS') Swiss Code of Obligations Articles 964j-l and the Ordinance on Due Diligence and Transparency with regard to Minerals and Metals from Conflict-Affected Areas and Child Labour	Entirety of the report

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

Basis for conclusion

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

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

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

We are independent of BHP in accordance with the ethical requirements of *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code), that is relevant to review of the subject matter of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

Other matter

Comparative information was not subject to an assurance engagement in the prior period. In connection with our review on the subject matter, our responsibility is to determine whether the comparative information is appropriately presented, by evaluating its consistency with the disclosures presented in the prior period and the consistency of the criteria with the criteria applied in the current period. Our conclusion is not modified in respect of this matter.

Responsibilities for the subject matter

The Management and Directors of BHP are responsible for:

– The selection of suitable criteria;

– The preparation of the subject matter in accordance with the criteria; and

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

Inherent limitations

Our report does not extend to any disclosures or assertions made by BHP relating to future performance plans and/or strategies disclosed in the Responsible Minerals Program 2026 report.

Auditor's responsibilities

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

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

– Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.

– Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

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

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

– Interviewing select BHP personnel to understand the reporting process at group, business, asset, and site level, including BHP's responsible minerals processes

– Assessing the Report against the requirements as defined in the JDDS

– Undertaking analytical procedures of the quantitative disclosures in the Report to determine the reasonableness of the information presented

– On a sample basis, based on our professional judgement, checking the adherence of BHP processes to the JDDS and any additional requirements outlined in its Responsible Minerals Program to support assessment of the accuracy of claims within the Report

– Assessing referenced policies and documents for consistency with the disclosures made in the Report

– Assessing whether the information disclosed in the Report is consistent with our understanding and knowledge of BHP's Responsible Minerals Program.

Use of our Assurance Report

We disclaim any assumption of responsibility for any reliance on this assurance report to any persons other than Management and the Directors of BHP, or for any purpose other than that for which it was prepared.

Our assurance procedures were performed over certain web-based information that was available via web links as of the date of this assurance report. We provide no assurance over changes to the content of this web-based information after the date of this assurance report.

Ernst & Young

Ernst & Young
Melbourne

18 August 2026

M. Fricke

Meg Fricke
Partner

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