

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
BHP Group Limited		98-0341178	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
James Bell	+44 207 802 4000	investor.relations@bhp.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
160 Victoria Street, Westminster		London, England SW1E 5LB	
8 Date of action		9 Classification and description	
9:00 PM (London Time) January 28, 2022		Ordinary Shares and ADSs	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attachment	N/A	See attachment	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► [See attachment](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► [See attachment](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► [See attachment](#)

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [See attachment](#)

18 Can any resulting loss be recognized? ► [See attachment](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [See attachment](#)

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►

PKR

Date ►

March 13, 2022

Print your name ► **Premila Roe**

Title ▶

Public Officer

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ►

Firm's address ►

Phone no.

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.htm> (the “Prospectus”) and <https://www.sec.gov/Archives/edgar/data/0001171264/000119312521352032/d250446d6k.htm> (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: BHP
- JSE: BHG
- NYSE: BHP

Plc Shares and Plc ADSs

- LSE: BHP
- JSE: BHP
- NYSE: 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.