

Assessment of Company Expectations 2025/26

Company adherence to the Expectations for EITI supporting companies

Company name	BHP
Sector	Mining
Headquarters	Melbourne, Australia
Type	Publicly listed
Date of submission to company (month/year)	January 2026
PREAMBLE <i>MSG Participation</i>	<i>Pursuant to the Guidance on the Expectations for EITI supporting companies, companies are encouraged to participate in national EITI multi-stakeholder groups (MSGs). This data is collected for information purposes.</i>
Does the company participate in a multi-stakeholder group?	Yes
If yes, indicate in which countries the company is participating in MSGs?	PERU
Secretariat comment on MSG participation	<p>The Secretariat notes BHP's engagement in EITI multi-stakeholder groups (MSGs) in the subnational MSG in Áncash, Peru, through its joint venture Compañía Minera Antamina S.A.</p> <p>The Secretariat thanks the many companies directly and indirectly participating in MSGs in EITI implementing countries and encourages supporting companies to take part in MSGs in the EITI implementing countries in which they operate.</p>
EXPECTATION 1 <i>Public support for the EITI</i>	<i>Publicly declare and publish support for the EITI and the objective of the EITI Association to make the EITI Principles and the EITI Standard the internationally accepted standard for transparency in the oil, gas and mining sectors.</i>

Does the company publish a statement of support for the EITI and the objective of the EITI Association?	Yes
URL for Statement Support	Ethics & Business Conduct: https://www.bhp.com/sustainability/ethics-business-conduct
Secretariat's assessment on Expectation 1	Expectation met
Secretariat comment	BHP publishes a statement of support for the EITI in the "Engagement" tab of the "Ethics and business conduct" page of their website. See URL.
EXPECTATION 2 <i>Disclosures in accordance with the EITI Standard</i>	<i>Make comprehensive disclosures in accordance with the EITI Standard in all EITI implementing countries where the company or its controlled subsidiaries operate. Where not disclosed in other company reporting, publicly disclose a list of controlled subsidiaries operating in the oil, gas or mining sectors in EITI implementing countries.</i>
Does the company publish a list of controlled subsidiaries?	Yes
URL for controlled list of subsidiaries	Annual Report 2025: https://www.bhp.com/-/media/documents/investors/annual-reports/2025/250819_bhpannualreport2025.pdf Ethics & Business Conduct: https://www.bhp.com/sustainability/ethics-business-conduct 100% Interest excel: https://www.bhp.com/-/media/project/bhp1ip/bhp-com-en/documents/about/operating-ethically/250905_disclosure_100.xlsx Less than 100% interest excel: https://www.bhp.com/-/media/project/bhp1ip/bhp-com-en/documents/about/operating-ethically/250905_disclosure_less_than100.xlsx
EITI implementing countries where the company operates.	ARGENTINA, CHILE, PERU

Does the company make disclosures in accordance with the EITI Standard or in relation to EITI implementing countries?	Yes
Secretariat's assessment on Expectation 2	Expectation met
Secretariat comment	List of controlled subsidiaries published. See URLs and 2025 Annual Report p. 171. Company assessed as making disclosures in accordance with EITI the Standard.
EXPECTATION 3 <i>Disclosure of taxes and payments in non-EITI implementing countries</i>	<i>Publicly disclose taxes and payments to governments at a project level in line with the EITI Standard in all non-EITI implementing countries where the company operates unless disclosure is not feasible. Where not feasible, the country-specific legal or practical barriers to disclosure should be publicly explained.</i>
Does the company publicly disclose taxes and payments to governments in non- EITI implementing countries where the company operates upstream in the oil, gas and mining sectors?	Yes
URL to disclosures of taxes and payments to governments in non-EITI implementing countries	Tax Transparency Webpage: https://www.bhp.com/about/operating-ethically/tax-transparency Economic Contribution Report 2025: https://www.bhp.com/-/media/documents/investors/annual-reports/2025/250819_bhpeconomiccontributionreport2025.pdf Economic Contribution Report 2024: https://www.bhp.com/-/media/documents/investors/annual-reports/2024/240827_bhpeconomiccontributionreport2024#page=15
Are the disclosures disaggregated by project?	Yes

Secretariat's assessment on Expectation 3	Expectation met
Secretariat comment	<p>BHP discloses taxes and payments to governments in non-EITI implementing countries. See URLs.</p> <p>The company discloses taxes and payments to governments disaggregated by project. See URL for Economic Contribution Report 2024 and 2025 p. 20-25.</p> <p>The Secretariat did not verify whether project-level disaggregation in all non-EITI implementing countries was adequate, as definitions vary across jurisdictions.</p>
EXPECTATION 4 <i>Commodity trading transparency</i>	<i>Companies buying oil, gas and/or mineral resources from the state in EITI implementing countries, disclose volumes received and payments made in line with the EITI Standard and the EITI reporting guidelines for companies buying oil, gas and minerals from governments unless disclosure is not feasible.</i>
Does the company buy oil, gas, and/or mineral resources from the state in EITI-implementing countries?	No
If yes, which countries?	N/A
Does the company make disclosures in line with the EITI Standard and reporting guidelines?	N/A
URL for disclosure(s)	Not applicable
Secretariat's assessment on Expectation 4	Expectation not applicable
Secretariat comment	BHP do not buy oil, gas or mineral resources from the state in EITI implementing countries.

EXPECTATION 5 <i>Disclosure of audited financial statements</i> <i>In line with the EITI Standard, publicly disclose audited financial statements, or the main items (i.e., balance sheet, profit/loss statement, cash flows) where financial statement are not available.</i>	
Does the company disclose its audited financial statements?	Yes
URL audited financial statements	2025 Annual Report: https://www.bhp.com/-/media/documents/investors/annual-reports/2025/250819_bhpannualreport2025.pdf
Secretariat's assessment on Expectation 5	Expectation met
Secretariat comment	BHP discloses audited financial statements. See URL for 2025 Annual Report p. 117.
EXPECTATION 6 <i>Beneficial ownership transparency</i> <i>Publicly declare and publish support for beneficial ownership transparency and publicly disclose beneficial owners in line with EITI Standard, recognising that listed companies will disclose the name of the stock exchange, include a link(s) to stock exchange filings where they are listed and otherwise do what is required by applicable regulations and listing requirements.</i>	
Does the company publish a statement of support for beneficial ownership transparency?	Yes
URL for statement of support for Beneficial Ownership	Ethics & Business Conduct: https://www.bhp.com/sustainability/ethics-business-conduct Joint Statement on Beneficial Ownership: https://eiti.org/sites/default/files/attachments/statement_by_companies_on_beneficial_ownership_transparency.pdf
Does the company disclose beneficial owners, either directly or according to stock	Yes



exchange regulations and listing requirements?	
Where disclosures are made according to stock exchange regulations, please provide the name of the stock exchange	Australian Securities Exchange, London Stock Exchange, Johannesburg Stock Exchange, New York Stock Exchange
URL to stock exchange	ASX: https://www.asx.com.au/markets/company/BHP LSE: https://www.londonstockexchange.com/stock/BHP/bhp-group-limited/company-page JSE: https://clientportal.jse.co.za/companies-and-financial-instruments/issuer-profile?issuermasterid=5698 NYSE: https://www.nyse.com/quote/XNYS:BHP
URL for recent beneficial ownership disclosures	Substantial Shareholders Excel: https://www.bhp.com/-/media/documents/investors/shareholder-information/2025/250818_bhpgrouplimitedshareholderinformation_asat8july2025.xlsx
Secretariat's assessment on Expectation 6	Expectation met
Secretariat comment	<p>BHP publishes a statement of support for beneficial ownership transparency. See URL Ethics & Business Conduct, "Engagement" tab.</p> <p>The company is also a signatory of a joint statement of support for beneficial ownership transparency.</p> <p>The company discloses beneficial owners in line with applicable regulations and listing requirements. The company is publicly listed in 4 stock exchanges (ASX, LSE, JSE and NYSE). See URLs.</p> <p>BHP additionally discloses its substantial shareholders over 5% in a downloadable excel in the "Engagement" tab of the "Ethics and business conduct" page of their website. See URLs for Ethics & Business Conduct.</p>

<p>EXPECTATION 7</p> <p><i>Due diligence processes and anti-corruption policies</i></p>	<p><i>All EITI supporting companies are expected to engage in rigorous due diligence processes and publish an anti-corruption policy setting out how the company manages corruption risk, including how the company collects and takes risk-based steps to use beneficial ownership data regarding joint venture partners, contractors, and suppliers in its processes.</i></p>
<p>Does the company publish an anti-corruption policy?</p>	<p>Yes</p>
<p>URL to the policy</p>	<p>Ethics & Business Conduct: https://www.bhp.com/sustainability/ethics-business-conduct</p> <p>Work with integrity: https://www.bhp.com/about/operating-ethically/our-code/work-with-integrity/manage-corruption-risks</p> <p>Code of Conduct: https://www.bhp.com/-/media/project/bhp1ip/bhp-com-en/documents/about/operating-ethically/our-code/240509_bhpcodeofconduct.pdf</p> <p>Minimum Requirements for Suppliers: https://www.bhp.com/-/media/project/bhp1ip/bhp-com-en/documents/suppliers/211116_minimum-requirements-suppliers.pdf</p> <p>2025 Annual Report: https://www.bhp.com/-/media/documents/investors/annual-reports/2025/250819_bhpannualreport2025.pdf</p> <p>competition Law Compliance: https://www.bhp.com/about/operating-ethically/competition-law-compliance</p> <p>Responsible Minerals program 2024: https://www.bhp.com/-/media/project/bhp1ip/bhp-com-en/documents/about/operating-ethically/our-code/240509_bhpcodeofconduct.pdf</p>
<p>Does the company's anti-corruption policy describe how the company manages corruption risk with regards to identification and use of beneficial ownership data?</p>	<p>Yes</p>

Secretariat's assessment on Expectation 7	Expectation met
Secretariat comment	<p>BHP publishes an anti-corruption framework. See URLs.</p> <p>The company's anti-corruption framework sets out how the company manages corruption risk through the identification and use of beneficial ownership data. BHP's anti-corruption policy applies to all employees, contractors, suppliers, partners and anyone acting on behalf of BHP, regardless of location or role. The code of conduct contains provisions regarding conflicts of interest, bribery and money laundering. The Secretariat notes that in the section "work with integrity" the company states the importance to "understand the identity, role and interests of the person or business who you are dealing with (including the beneficial ownership of companies)". See URL.</p> <p>BHP's due diligence policy is a component of its broader ethics, compliance, and anti-corruption framework. BHP notes that it conducts due diligence on all third parties, including suppliers, contractors, and partners which include Know Your Supplier (KYS) questionnaires and Beneficial ownership checks. BHP's compliance program includes a requirement to conduct risk assessments across assets, regions and functions, monitoring and review controls and training and disciplinary measures. BHP notes it encourages employees, contractors, and partners to speak up about any suspected corruption. BHP describes how it integrates beneficial ownership data into its anti-corruption and due diligence processes. The company has publicly committed to using beneficial ownership data in its due diligence processes and supports regulatory reforms that enhance ownership transparency.</p>
<p>EXPECTATION 8 Contract transparency</p> <p><i>Publicly declare and publish support for governments' efforts to publicly disclose contracts and licenses that govern the exploration and exploitation of oil, gas and minerals in line with the EITI Standard, and contribute to public disclosure of contracts and licenses in EITI implementing countries consistent with government procedures.</i></p>	
Does the company publish a statement of support for contract transparency?	Yes

<p>URL for statement of support for contract transparency</p>	<p>ICMM Collective Statement: https://www.icmm.com/en-gb/our-principles/position-statements/mineral-revenues</p> <p>Annual Report 2025: https://www.bhp.com/-/media/documents/investors/annual-reports/2025/250819_bhpannualreport2025.pdf</p> <p>ESG Databook 2025: https://www.bhp.com/ESGSD2025</p>
<p>Does the company contribute to public disclosure of contracts and licenses in EITI-implementing countries consistent with government procedures?</p>	<p>Yes</p>
<p>Secretariat's assessment on Expectation 8</p>	<p>Expectation met</p>
<p>Secretariat comment</p>	<p>As an ICMM member, the international secretariat notes that the company subscribes to ICMM's collective statement of support for contract transparency.</p> <p>The company publishes a statement of support for governments' efforts to publicly disclose contracts and licenses. See URL for 2025 Annual Report p.42.</p> <p>BHP is assessed to contribute to disclosure of contracts and licenses in all EITI implementing countries. BHP has published contracts in Australia in their ESD Standards and Databook 2025, ICMM Contract Disclosure tab. See URL ESG Databook 2025.</p>
<p>EXPECTATION 9 Gender Diversity</p>	<p><i>Publish a commitment and/or policy on gender diversity in the oil, gas or mining sectors and support reporting by EITI implementing countries under the EITI Standard by disclosing employment in the sectors disaggregated by gender.</i></p>
<p>Does the company publish a commitment/policy on gender diversity?</p>	<p>Yes</p>
<p>URL for commitment/policy on gender diversity</p>	<p>Website: https://www.bhp.com/sustainability/people#landD</p>

Does the company disclose employment data disaggregated by gender?	Yes
URL for gender disaggregated employment data	<p>Website: https://www.bhp.com/sustainability/people#landD</p> <p>ESG Databook 2025: https://www.bhp.com/ESGSD2025</p> <p>Chile female representation: https://www.bhp.com/news/media-centre/releases/2024/02/genero</p>
Secretariat's assessment on Expectation 9	Expectation met
Secretariat comment	<p>BHP publishes commitment and policy on gender diversity on its website. See URL.</p> <p>BHP discloses employment data disaggregated by gender on the "People" page of its website, as well as in its ESG Standards and Databook. See URLs. The company provide information regarding its gender pay gap.</p> <p>The company has set a global target for gender balance, defined as a minimum of 40% women and this target has already been achieved in Chile. See URL.</p>