



BHP Response Observations to the Communication from the Office of the High Commissioner for Human Rights regarding the Scarborough gas project

TO:

- Mr Ian Fry, Special Rapporteur on the promotion and protection of human rights in the context of climate change
 - Ms Fernanda Hopenhaym, Chair Rapporteur of the Working Group on the issue of human rights and transnational corporations and other business enterprises
 - Ms Alexandra Xanthaki, Special Rapporteur in the field of cultural rights
 - Mr David Boyd, Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment
 - Mr Jose Francisco Cali Tzay, Special Rapporteur on the rights of indigenous peoples
 - Mr Marcos Orellana, Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes
- (together, the “**Special Rapporteurs**”).

Introduction

Given the important role of the Special Procedures system of the United Nations (**UN**) Human Rights Council, BHP welcomes the opportunity to provide its observations in response (**Response**) to the communication received from the Office of the High Commissioner for Human Rights (**OHCHR**) on behalf of the Special Rapporteurs dated 22 September 2022 regarding the Scarborough gas project (**Communication**).

BHP trusts the information provided in this Response will assist the Special Rapporteurs in their mandates.

Overview of BHP

At BHP, our aim is to bring people and resources together to build a better world. BHP employs around 80,000 people globally and contributed over US\$78 billion to the global economy in the last financial year.¹ Our highest priority is the safety of our workforce and the communities where we operate.

BHP provides the materials for essential infrastructure, enabling better standards of living and facilitating greater prosperity. Our products are essential for global economic development and many are key to the energy transition to a lower carbon world. BHP has reshaped its portfolio to focus on:

- higher-quality iron ore and metallurgical coal preferred by our steelmaking customers;
- copper for electrification and renewable energy;
- nickel for electric vehicles; and
- potash to make food production and land use more efficient and sustainable.

BHP Group Limited is an Australian public company, with a primary listing on the Australian Securities Exchange, a standard listing on the London Stock Exchange, a secondary listing on the Johannesburg Stock Exchange and an American Depositary Receipt program listed on the New York Stock Exchange.² As such, BHP is subject to ongoing reporting obligations. Detailed information regarding BHP’s operations and the way in which we are committed to operating sustainably and with integrity is available on our website at [Sustainability | BHP](#).

¹ BHP Annual Report 2022, page 6, available at: [220906_bhpannualreport2022.pdf](#).

² BHP unified its prior dual-listed structure on 31 January 2022; see Annual Report 2022, page 229.

Response Observations

1. ***Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations.***

We set out below three factual points that we hope will clarify the allegations contained in the Communication with respect to BHP. These are important points and so we note with gratitude that the Communication makes clear that the Special Rapporteurs have not prejudged the accuracy of the allegations in the Communication.³

(i) Structure of the “Scarborough gas project”

We note that the Communication refers to the project as the “Scarborough gas project” or the “Scarborough project”. However, there are two distinct components, each with different ownership (and corresponding rights and obligations) as follows:

- A. Offshore (upstream) component, involving the title to the Scarborough gas fields (WA-61-L and WA-62-L titles) and their development, which is to include the installation of surface infrastructure (Floating Production Unit), subsea infrastructure, wells and a 430km long pipeline linking the Scarborough gas fields to the onshore Pluto LNG processing facilities (**Scarborough Offshore Project**); and
- B. Onshore (downstream) component, which we understand involves the processing of gas from the Scarborough gas fields at the existing Pluto LNG plant in Karratha, Western Australia and also includes the planned expansion of these existing facilities through construction of a second LNG train (Pluto Train 2), which together will have capacity to process the gas from the Scarborough fields (**Pluto LNG Project**).⁴

As explained in paragraph (ii) below, BHP’s Petroleum business was merged with Woodside on 1 June 2022 and so BHP is no longer a participant in the joint venture that owns the Scarborough Offshore Project. The Scarborough Offshore Project is owned by the Scarborough Joint Venturers, currently comprising Woodside Energy Scarborough Pty Ltd (73.5%) and Woodside Energy (Australia) Pty Ltd (26.5%). Prior to 1 June 2022, Woodside Energy (Australia) Pty Ltd was known as BHP Petroleum (Australia) Pty Ltd and was owned by BHP.

BHP has never been a participant in either of the joint ventures involved in the Pluto LNG Project.⁵

(ii) Divestment of BHP’s Petroleum business to Woodside through merger

As noted above, BHP no longer holds any interest in the Scarborough Offshore Project. This is due to the merger of BHP’s entire Petroleum business with Woodside, which was announced on 17 August 2021 and completed on 1 June 2022.⁶ Woodside is therefore the 100% owner and operator of the Scarborough Offshore Project.

As part of the merger, Woodside acquired all of the ordinary shares in BHP Petroleum International Pty Ltd, the wholly owned subsidiary of BHP that held BHP’s Petroleum business. The entity formerly known as BHP Petroleum (Australia) Pty Ltd (now Woodside Energy (Australia) Pty Ltd) was a wholly owned subsidiary of BHP Petroleum International Pty Ltd at the time of the merger. As a result of this transaction, BHP no longer owns or operates any oil or gas assets.

(iii) BHP’s historical role in Scarborough Offshore Project was a non-operator role

While BHP is the owner and operator of most of its assets, BHP holds some interests in companies and joint ventures that it does not operate, known as non-operated joint ventures (**NOJVs**). NOJVs are independently managed and operated, and have their own specific governance frameworks, as defined in each joint venture agreement. BHP’s historical interest in the Scarborough Offshore Project was held in an NOJV, with Woodside holding both the controlling stake in the project prior to 1 June 2022 (and 100% thereafter) and the accountabilities as the operator.

³ OHCHR Communication dated 22 September 2022, page 4.

⁴ As BHP is not involved in the Pluto LNG Project, this information is based on public sources; see Woodside website: [Pluto LNG - Woodside Energy](#).

⁵ Based on publicly available sources, we understand that the *existing* onshore Pluto LNG processing facilities (used by Woodside to transport and process gas from Pluto, a gas field separate from Scarborough) are owned by the Pluto Joint Venturers, which comprise Woodside Burrup Pty Ltd (90%), Kansai Electric Power Australia Pty Ltd (5%) and Tokyo Gas Pluto Pty Ltd (5%); see Woodside website: [Pluto LNG - Woodside Energy](#); and the proposed *new* Pluto Train 2 facilities are to be developed by participants in a separate joint venture between Woodside Burrup Train 2 A Pty Ltd (51%) and Global Infrastructure Partners (49%); see Woodside website: [Scarborough - Woodside Energy](#).

⁶ BHP ASX Announcement, ‘Merger completion and in specie distribution’, 1 June 2022, available at: [Merger completion and in specie distribution \(bhp.com\)](#).

2. ***Please provide information on the environmental impact studies carried out prior to the approval of and/or during the development of the Scarborough project and whether these studies were prepared with a human-rights based approach, taking into account the environmental impacts, as well as the social and cultural impacts on the indigenous communities located in the area of the project.***

BHP understands that Woodside intends to respond to this request for information and respectfully notes that Woodside is best placed to do so for two key reasons:

- (i) First, as noted in response to Question 1 above, Woodside is the current owner and operator of the Scarborough Offshore Project.
- (ii) Second, given the terms of the merger, BHP is obliged to keep confidential all non-public information relating to Woodside and its business, which includes information regarding Woodside's projects such as the Scarborough Offshore Project.

Finally, and for the avoidance of doubt, since BHP was not involved at any stage in the Pluto LNG Project (which is operated, and majority owned, by Woodside), Woodside is best placed to provide information to the Special Rapporteurs regarding environmental impact studies undertaken in respect of the Pluto LNG Project.

3. ***Please provide information on the measures that have been taken to obtain the free and informed consent of indigenous peoples and communities prior to the approval of the development of this project on their traditional lands.***

As noted in response to Question 2 above, since BHP was not involved in the Pluto LNG Project, Woodside is best placed to provide information to the Special Rapporteurs regarding the process of obtaining consent from the Indigenous Peoples and communities on the Burrup Peninsula.

To the extent this question applies to the Scarborough Offshore Project, BHP understands that Woodside intends to respond to this request for information and respectfully notes that Woodside is best placed to do so for the same reasons outlined in response to Question 2 above.

BHP's approach to seeking Free, Prior and Informed Consent from Indigenous Peoples

Although Question 3 is framed by reference to the Scarborough Offshore Project and the Pluto LNG Project, it may be helpful to describe BHP's general approach in respect of our operated assets (i.e., those wholly owned and/or operated by BHP or owned as a joint venture but operated by BHP).

Indigenous Peoples are critical partners in many of BHP's operations both within Australia and around the world. Many of our operations are located on or near Indigenous traditional lands, and the long-term nature of our operations allows us to establish long lasting relationships with those communities. Engaging with the traditional custodians of the land and managing cultural heritage matters is therefore an integral part of our business.

BHP respects Indigenous Peoples' right to consultation and recognises Free, Prior, and Informed Consent (**FPIC**) as an important process to safeguard the collective rights of Indigenous Peoples. BHP's global approach to FPIC is set out in the BHP Indigenous Peoples Policy Statement (**IPPS**), which has recently been revised and re-published, as noted at our Annual General Meeting on 10 November 2022.⁷ The review was informed by global stakeholder consultation, including more than 90 individuals representing around 45 Traditional Owner and First Nations peoples and organisations, leading external experts and NGOs, investors and BHP leaders and employees.

The IPPS includes our undertaking to be guided by the aims of the UN Declaration on the Rights of Indigenous Peoples, as described in the Policy's principles, and our commitment to carry out informed and good faith consultations with potentially affected Indigenous Peoples. Where consent has been provided, we commit to work closely with Indigenous Peoples to maintain the principles of consent over the entire lifecycle of our activities.

In respect of Indigenous cultural heritage at our operated assets in Australia, we work in partnership with Indigenous Peoples to identify sites, places, structures and objects that are culturally significant, and engage with them in relation to decisions regarding their protection and management. This

⁷ BHP Indigenous Peoples Policy Statement, available at: [221110_indigenoupeoplespolycystatement_2022 \(bhp.com\)](https://www.bhp.com/indigenous-peoples-policy-statement-2022).

includes undertaking detailed heritage assessments in consultation with Indigenous Peoples before any land disturbance activities commence.

In 2020, BHP worked closely with the First Nations Heritage Protection Alliance to jointly develop a set of principles, which we use to guide and inform BHP's approach to cultural heritage in Australia (**Principles**).⁸ The Principles include that:

- The principle of self-determination includes the right of Aboriginal and Torres Strait Islander peoples and traditional owners of the land to make decisions in relation to the protection and management of cultural heritage, including incorporating the right to oppose or withhold consent to impacts on cultural heritage in Agreement making processes.
- We recognise that with the intent to carry out an activity which may impact cultural heritage comes the responsibility to seek to avoid such impacts, and that agreements entered with traditional owners on the protection and management of cultural heritage must be sought and entered with the free, prior and informed consent of traditional owners. Consistent with international norms, this includes ensuring the conditions to facilitate free, prior and informed consent are in place through agreement making processes. This includes rights-centred agreements and dispute resolution mechanisms, provision of adequate time and resourcing, freedom from undue pressures, assurance of First Nations peoples' participation through their own representative institutions, mitigation of power imbalances and mechanisms for the resolution of disputes.
- We are committed to ensuring that cultural heritage is considered at the earliest practicable stage of land use planning, holistically at a landscape scale, and with equal importance placed on its physical and non-physical aspects.
- We are committed to ensuring that the understanding and management of cultural heritage is an ongoing process. Where new information emerges which changes the significance of heritage sites, we will stop activity that would disturb that site and further consult with traditional owners in line with [the] principle [in the second bullet point] above.

4. ***Please indicate measures taken to ensure that your company complies with Australian as well as international environmental laws and human rights standards.***

Governance Structure

Our Charter and *Our Code of Conduct*⁹ set our standards of behaviour for our people, as well as our expectations for all third parties we deal with, including our suppliers, contractors and customers, community partners and governments.

The human rights commitments in *Our Code of Conduct (Our Code)* are implemented through our Human Rights Policy Statement (**HRPS**)¹⁰ and our mandatory minimum performance requirements in *Our Requirements* standards.

The HRPS was developed in line with Principle 16 of the UN Guiding Principles on Business and Human Rights (**UNGPs**), included consultation with internal and external stakeholders and was endorsed by BHP's Executive Leadership Team. It is reviewed annually by management as part of our assessment of management of human rights risks and potential impacts and applies to all operated assets and functions in accordance with our reporting scope and boundaries.

The BHP Board's Sustainability Committee receives periodic updates on emerging human rights issues and trends. Our Risk team reports biannually to a joint meeting of the Board's Risk and Audit Committee and Sustainability Committee on the Group's material risk profile, including material human rights risks.

⁸ The Principles were provided in a joint submission between BHP and the First Nations Heritage Protection Alliance to the Commonwealth Joint Standing Committee Inquiry in relation to Juukan Gorge in March 2021 and the full set of Principles are available at: <https://www.aph.gov.au/DocumentStore.ashx?id=e013c430-1a89-49ba-aa17-8fc15bf40d01&subId=690867>.

⁹ *Our Charter* and *Our Code of Conduct* are available at: [Our Code | BHP](#).

¹⁰ Our HRPS is available at: [humanrightspolicystatement \(bhp.com\)](#).

Commitment to compliance with human rights standards

At BHP, we believe respecting human rights and contributing to the positive realisation of rights is important to the sustainable operation of our business. We recognise we have the potential to directly impact, contribute to or be linked to human rights impacts on people through our operated assets, closed and legacy sites, value chain activities and relationships with business partners. These include rights related to workplace health and safety, labour rights, activities of security providers, land access and use, water and sanitation, Indigenous Peoples' culture, identity, traditions and customs, and communities near our operated assets – including resettlement and consultation and consent processes. Respecting human rights is important to our ability to contribute meaningfully and provide ongoing social value to our stakeholders.

As set out in our HRPS, we demonstrate our commitment to respecting human rights by:

1. Respecting internationally recognised human rights as set out in the Universal Declaration on Human Rights
2. Complying with applicable laws and regulations of the countries in which we operate, and where differences exist between Our Code and local customs, norms, rules or regulations, we apply the higher standard
3. Operating in a manner consistent with the UNGPs, the 10 UN Global Compact Principles and the Voluntary Principles on Security and Human Rights.

Operating consistently with our recently revised Indigenous Peoples Policy Statement (described above) is an additional key part of our commitment to respecting human rights.

Commitments relating to climate change

BHP has been taking action to address climate risks for decades. BHP first set greenhouse gas (**GHG**) emissions targets for our operational emissions in 1996, has disclosed our emissions performance since 1998 and for more than 10 years has incorporated carbon price assessments in our operational and project planning. BHP was involved in one of the earliest trades under the European Union Emissions Trading Scheme in January 2005. In 2015, we were one of the first companies to disclose the potential impacts of a low carbon transition on demand for our products and our profitability.¹¹

BHP recognises the role we must play in helping the world achieve its decarbonisation ambitions. Accordingly, BHP has developed climate change targets and goals, including a Climate Transition Action Plan 2021,¹² which sets out our strategic approach to achieving our long-term GHG emissions reduction goals.

BHP's climate change targets and goals are set out in our Annual Report 2022.¹³ Further details regarding BHP's climate change targets, goals and commitments and transition plan are available on the BHP website at [Climate change | BHP](#).

Involvement in sustainability reporting initiatives

BHP publishes detailed information relating to various ESG standards with respect to its operated assets on its website in the "ESG Standards and Databook".¹⁴ These standards are:

- The Global Reporting Initiative Content Index and link to UN Sustainable Development Goals
- Sustainability Accounting Standards Board Index; Industry Standard: Metals and Mining
- Task Force on Climate-related Financial Disclosures (**TCFD**) Index; TCFD cross-industry, climate-related metrics index
- Climate Action 100+ Net-Zero Company Benchmark
- UN Global Compact (**UNGC**) Progress against 10 Principles Index; CEO Water Mandate Index; UNGC Communication on Progress questionnaire
- International Council on Mining and Metals (**ICMM**) Mining Principles Index and Position Statement Index

¹¹ The BHP Climate Change: Portfolio Analysis 2015 report is available at: <https://www.bhp.com/-/media/bhp/documents/investors/reports/2015/bhpbillionclimatechangeportfolioanalysis2015.pdf?la=en>.

¹² The BHP Climate Transition Action Plan 2021 is available at: [Climate change | BHP](#).

¹³ Following completion of a number of portfolio changes in FY2022, we streamlined the expression (without change to the substance) of the climate change targets and goals we outlined in our Climate Transition Action Plan 2021, now set out at page 41 of our Annual Report 2022.

¹⁴ The ESG Standards and Databook is available at: [Sustainability | BHP](#).

- Tailings storage facilities disclosure: response to the Church of England Pensions Board and the Council on Ethics Swedish National Pension Funds.

Social Value goals

During 2022, BHP developed new 2030 social value goals for our operated assets under the pillars of People, Planet and Prosperity in line with the World Economic Forum and the UN Development Program, following extensive internal and external engagement.¹⁵ The 2030 goals comprise overarching long-term goals across six key focus areas and are underpinned by short-term metrics and milestones. We are working to embed them through asset plans and capital allocation.

The goals provide opportunities for BHP to engage and work in partnership with others, and build capability and co-design approaches to deliver positive outcomes and shared prosperity for people and our planet. They are reinforced by our continued commitment to pursue zero significant health, safety, environment, community or supply chain events and to making a social investment of at least 1 per cent pre-tax profit.¹⁶

Set out in the Annexure to this Response is an extract from our Annual Report 2022 that shows three of the six pillars in our 2030 social value goals, being Decarbonisation, Healthy environment and Indigenous partnerships.¹⁷

5. ***Please advise about the steps taken to ensure that your company respects human rights in line with the UN Guiding Principles on Business and Human Rights, including by conducting human rights due diligence to prevent, mitigate and remediate adverse impacts.***

Human rights due diligence is an important part of BHP's approach to respecting human rights, assisting us to identify, prevent and mitigate adverse human rights impacts, supporting our dialogue with stakeholders about our potential human rights impacts and identifying opportunities to better respect human rights. The HRPS and *Our Requirements* standards outline our approach to due diligence. We require human rights impact assessments for our operated assets to be conducted at least every two years (and reviewed whenever there are changes that may affect the impact profile).

BHP has developed a globally consistent methodology for our human rights impact assessments that is designed to allow us to identify threats to and potential adverse impacts on, as well as opportunities to promote, human rights throughout our activities. The methodology is designed to begin with a comprehensive view of all applicable human rights, the legal and regulatory context and stakeholders, and focus on the most relevant human rights so that issues that present the most significant threats or opportunities associated with human rights can be prioritised. It allows for local customisation but also enables a global view of human rights risks and potential opportunities for company-wide collaborations. All assessments must include engagement with rights holders and stakeholders to enable a more complete understanding of any actual or potential human rights risks and impacts.

Results of the human rights impact assessments are being integrated into BHP's material risk profile in order to strengthen our approach to managing and monitoring human rights risks and potential impacts. The results are also included as key inputs into our operated assets' business planning through their social value plans.

As reported in our Annual Report 2022, in FY2022, a cross-functional team began developing a due diligence management system for our minerals and metals supply chain that aligns with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (**OECD Guidance**). This means that, for our operated assets and our inbound supply chain of minerals and metals, BHP intends to adopt the OECD Guidance's Annex I five-step, risk-based due diligence framework in the form of a new due diligence management system. In FY2023, we aim to finalise our OECD aligned due diligence management system and commence implementation of that system for our minerals and metals supply chain.¹⁸

¹⁵ 'Social Value in Action Investor Presentation', 28 June 2022, available at: [Social value | BHP](#).

¹⁶ For FY2023-FY2030, our social investment will be assessed as a total over the seven-year goals period to FY2030.

¹⁷ Extract from Annual Report 2022, page 12.

¹⁸ Section 7.9 of Annual Report 2022, 'Value chain sustainability', pages 52-53.

6. ***Please provide information on steps taken by your company to establish, or participate, in operational-level grievance mechanisms, in line with the UN Guiding Principles, to effectively address adverse human rights impacts caused by (or contributed to) your company throughout your operations.***

BHP's *Speaking up with confidence* guidance note, embedded in Our Code, explains how we protect people who speak up. We encourage our employees, everyone who works with us, and all those affected by our business globally to promptly raise a concern about anything that they reasonably believe may be illegal, improper or involve misconduct. This includes a concern about a safety or environmental issue, a financial matter (including tax affairs), a breach of Our Charter values or Our Code, including a human rights violation, or a concern about retaliation for speaking up.

A confidential, 24-hour, multilingual business conduct hotline (**EthicsPoint**) and local-level, complaints and grievance mechanisms are required to be in place and we acknowledge, investigate as appropriate and document all concerns raised through these mechanisms. Where concerns are investigated and substantiated, we take appropriate remedial actions, advise the reporter (where possible) and document the outcomes. We will provide, or cooperate in providing, appropriate remediation where we have caused or contributed to adverse human rights impacts. We report annually on EthicsPoint cases and complaints and grievances.

In addition, BHP establishes asset-level grievance mechanisms for our operated assets, tailored to the community in which we are operating, which are required to be aligned to the UNGPs effectiveness criteria.¹⁹

BHP

21 November 2022

¹⁹ See the 'Community events, complaints and grievances' section in the Annual Report 2022, page 53 and further information regarding BHP's approach to local communities is available at: [Local communities | BHP](#).

Annexure

BHP's 2030 social value goals for Decarbonisation, Healthy environment and Indigenous partnerships²⁰

2030 social value scorecard ¹															
How we will report from FY2023															
Planet • People • Prosperity															
Pillars	Decarbonisation	Healthy environment	Indigenous partnerships												
2030 goals	At least 30% reduction in operational GHG emissions, support 40% emissions intensity reduction of BHP-chartered shipping of our products, and support development of technologies and pathways capable of 30% emissions intensity reduction in integrated steelmaking. ^{2,3}	Create nature-positive ⁴ outcomes by having at least 30% of the land and water we steward under conservation, restoration or regenerative practices. In doing so we focus on areas of highest ecosystem value both within and outside our own operational footprint, in partnership with Indigenous peoples and local communities.	Respectful relationships that hear and act upon the distinct perspectives, aspirations and rights of Indigenous peoples and support the delivery of mutually beneficial and jointly defined outcomes.												
Key metrics	% reduction in operational emissions from FY2020 ³ % reduction in emissions intensity of BHP-chartered shipping of our products ³ <i>Available in FY2023</i> \$ committed in steelmaking partnerships and ventures to date (US\$)	% area under nature-positive management practices ⁵ # assets with natural capital account ⁶ <i>Available from FY2023</i>	% Indigenous workforce participation, by region \$ Indigenous procurement (US\$) <i>Available in 2024</i> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Progress on plan³</th> <th style="text-align: center;">Relationship health³</th> </tr> </thead> <tbody> <tr> <td>Australia</td> <td style="text-align: center;">○</td> <td style="text-align: center;">Traffic light</td> </tr> <tr> <td>Canada</td> <td style="text-align: center;">○</td> <td style="text-align: center;">Traffic light</td> </tr> <tr> <td>Chile</td> <td style="text-align: center;">○</td> <td style="text-align: center;">Traffic light</td> </tr> </tbody> </table>		Progress on plan ³	Relationship health ³	Australia	○	Traffic light	Canada	○	Traffic light	Chile	○	Traffic light
	Progress on plan ³	Relationship health ³													
Australia	○	Traffic light													
Canada	○	Traffic light													
Chile	○	Traffic light													
Short-term milestones	FY2023: 95% of study phase projects are presented for tollgates or meet milestones as scheduled in BHP's operational decarbonisation plan FY2024: Operationalise five low/zero GHG emission vessels FY2024: Complete at least one pilot or industrial scale steelmaking-related plant trial	FY2023: Publish context-based water targets FY2023: Complete important biodiversity and ecosystems (IBE) baseline mapping for all land and water areas ⁷ FY2024: Establish 'nature-positive' asset plans to deliver the Group-level 2030 goal	FY2023: Release revised Global Indigenous Peoples Strategy FY2023: Increase formal Indigenous voice mechanisms in decision-making FY2024: Co-create plans which define priorities and are designed to deliver mutually beneficial outcomes												
BHP commits to social investment of at least 1% pre-tax profit¹⁵															
<p>1 In setting BHP's 2030 goals, we had regard to existing public sustainability frameworks, including the UN Sustainable Development Goals, the Paris Agreement, Convention on Biological Diversity, The Global Business Collaboration for Better Workplace Mental Health, and the UN Declaration of the Rights of Indigenous Peoples. Our pillars map to the UN Sustainable Development Goals as follows: Decarbonisation – Goal 13; Healthy environment – Goals 6, 14, 15; Indigenous partnerships – Goals 8, 10, 17; Safe, inclusive and future-ready workforce – Goals 3, 5, 10; Thriving, empowered communities – Goals 3, 4, 6, 7, 8, 9, 10, 11, 16 and Responsible supply chains – Goals 10, 12, 16, 17.</p> <p>2 With widespread adoption expected post-2030.</p> <p>3 These positions are expressed using terms that are defined in the Glossary to this Report, including the terms 'target', 'goal', 'net zero' and 'carbon neutral'. The baseline year(s) of our targets will be adjusted for any material acquisitions and divestments, and to reflect progressive refinement of emissions reporting methodologies. The targets' boundaries may in some cases differ from required reporting boundaries. The use of carbon offsets will be governed by BHP's approach to carbon offsetting described at bhp.com/climate. The Scopes 1 and 2 operational emissions target is for FY2030. The Scope 3 goals are for CY2030. For further information on our GHG targets and goals, refer to 'BHP's climate change targets and goals' in OFR 7.8.</p> <p>4 Nature positive is defined by the WBCSD/TNFD as 'A high-level goal and concept describing a future state of nature (e.g. biodiversity, ecosystem services and natural capital) which is greater than the current state.' It includes land and water management practices that halt and reverse nature loss – that is, supporting healthy, functioning ecosystems.</p> <p>5 Land under stewardship which has a formal management plan including nature-positive practices.</p> <p>6 Natural capital accounts are a way to measure the amount, condition and value of environmental assets in a given area. It helps describe changes in ecosystems and how these impact wellbeing and economies.</p>															

²⁰ Further information is available at: [Social value | BHP](#).