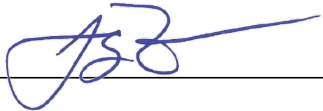


Part II Organizational Action *(continued)*

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

18 Can any resulting loss be recognized? ▶ [See attached statement](#)

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

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 ▶  Date ▶ February 15, 2023
Print your name ▶ James Grant Nemeth Title ▶ GGM Taxation

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Australia and New Zealand Banking Group Limited
13-2623463
Attachment to Form 8937
Date of Organizational Action: January 3, 2023

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 stockholders. Each shareholder or holder is advised to consult his or her tax advisor regarding the tax treatment of the transaction. Further discussion of the tax consequences of the Scheme can be found in the ANZ Explanatory Memorandum (the “Explanatory Memorandum”), available at [ANZ-explanatory-memorandum-2022](#).

Any capitalized terms used herein and not otherwise defined herein shall have the meaning specified in the Explanatory Memorandum.

Form 8937 Part I, Lines 9, 10, 12:

Description	Maturity Date	CUSIP Number	Ticker Symbol
6.750% fixed rate resetting perpetual subordinated contingent convertible securities (issued June 15, 2016)	Perpetual	05254HAA2	See *Note
Subordinated series A medium-term notes (issued March 19, 2014)	March 19, 2024	052528AH9	See *Note
Subordinated series A medium-term notes (issued May 19, 2016)	May 19, 2026	052528AK2	See *Note
Subordinated series A medium-term notes (issued January 22, 2020)	July 22, 2030	144A: 052528AL0 Reg S: Q0426RNE4	See *Note
Subordinated series A medium-term notes (issued November 25, 2020)	November 25, 2035	144A: 052528AM8 Reg S: Q0426RNF1	See *Note

***Note:** Should there be questions regarding this information, please refer to the contact details noted in Part I of Form 8937.

Form 8937 Part II, Line 14:

The establishment of ANZ Group Holdings Limited, a public limited company incorporated in Australia (“ANZ NOHC”) as the parent company of Australia and New Zealand Banking Group Limited, a public limited company incorporated in Australia (“ANZBGL”) was accomplished

through a scheme of arrangement under Part 5.1 of the Corporations Act 2001 (Cth) between ANZBGL and its shareholders (the “**Scheme**”).

On January 3, 2023 (the “**Implementation Date**”) the Scheme was implemented (the “**Restructuring**”), whereby:

- ANZBGL Shares held by Ineligible Foreign Shareholders (as defined below) were transferred to the Sale Agent (as defined below) (as nominee for the Ineligible Foreign Shareholders) on the Implementation Date;
- ANZ NOHC issued ANZ NOHC Shares (as defined below) on a one for one basis to Eligible Shareholders (as defined below) who held ANZBGL Shares (as defined below) on the Scheme Record Date (22 December 2022) and to the Sale Agent, with the cash proceeds of the sale by the Sale Agent of those ANZ NOHC Shares being remitted to those Ineligible Foreign Shareholders once they are fully sold;
- all ANZBGL Shares were acquired from ANZBGL Shareholders (or, in the case of ANZBGL Shares held by Ineligible Foreign Shareholders, from the Sale Agent) by ANZ NOHC under the terms of the Scheme; and
- holders of ADSs representing ANZBGL Shares received ADSs representing ANZ NOHC Shares on a one for one basis.

“**ANZ NOHC Share**” means a fully paid ordinary share in the capital of ANZ NOHC.

“**ANZBGL Share**” means a fully paid ordinary share in the capital of ANZBGL.

“**Eligible Shareholders**” means the Scheme Shareholders who are not the Ineligible Foreign Shareholders.

“**Ineligible Foreign Shareholders**” means the ANZBGL Shareholders whose addresses were shown in the ANZBGL Share Register on the Scheme Record Date as being places outside Australia (and its external territories), New Zealand or certain other eligible foreign jurisdictions, unless ANZ NOHC determined that it would be lawful and not unduly onerous or impracticable to issue that Scheme Shareholder with ANZ NOHC Shares when the Scheme became effective.

“**Sale Agent**” means the entity appointed by ANZBGL to act as sale facility agent to sell or facilitate the transfer of ANZ NOHC Shares and act as nominee of the Ineligible Foreign Shareholders under the Scheme.

“**Scheme Shareholder**” means a holder of ANZBGL Shares recorded in the ANZBGL Share Register as at the Scheme Record Date of 22 December 2022. On January 4, 2023, the ANZ NOHC shares commenced normal trading on the ASX and NZX. ADSs representing ANZ NOHC shares are traded in the over-the-counter securities market in the United States.

In connection with the Restructuring, the terms of the 6.750% fixed rate resetting perpetual subordinated contingent convertible securities issued on June 15, 2016 and certain subordinated series A medium-term notes, in each case issued by ANZGL (the “**Securities**”), were amended so that the Securities are convertible into ordinary shares of ANZ NOHC rather than ordinary shares of ANZBGL upon certain trigger events (such amendment, the “**Amendment**”; such amended Securities, the “**Amended Securities**”). No cash consideration was paid under the Amendment.

Form 8937 Part II, Line 15:

ANZ expects the Amendment to constitute a tax-free reorganization under IRC Section 368(a)(1)(E). For U.S. federal income tax purposes, each holder should be treated as exchanging the Securities for the Amended Securities. Assuming the Amendment so qualifies:

- Gain or loss should not be recognized by the holder in respect of the Amendment.
- The tax basis of each Amended Security received in the Amendment should be the same as the tax basis of the Security exchanged therefor.

Form 8937 Part II, Line 16:

See response to line 15, above.

Form 8937 Part II, Line 17:

As described in the response to line 15, the Amendment is expected to qualify as a tax-free reorganization under IRC Section 368(a)(1)(E). Consequently, the federal income tax consequences of the Amendment are expected to be determined under IRC Sections 354, 358 and 368.

Form 8937 Part II, Line 18:

As described in the response to line 15, the Amendment is intended to qualify as a tax-free reorganization under IRC Section 368(a)(1)(E). Assuming that it is so treated, a holder is not expected to recognize any loss under the Amendment.

Form 8937 Part II, Line 19:

The Restructuring was implemented on January 3, 2023. Consequently, the reportable taxable year of the holders for reporting the tax effect of the Amendment is the taxable year that includes January 3, 2023.