

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

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See Attachment

Multiple horizontal lines for providing information regarding the recognition of resulting loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Attachment

Multiple horizontal lines for providing other information necessary to implement the adjustment.

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.

Sign Here

Signature ▶  Date ▶ 11/1/2023

Print your name ▶ **Rajat Gupta** Title ▶ **Treasurer**

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.

Bunge Limited (NYSE: BG)
EIN: 98-0231912

The information in this document is intended to comply with IRC Section 6045B. However, the information contained herein does not constitute tax advice and does not purport to consider any shareholder's particular circumstances and is not intended or written for the purpose of avoiding penalties under the Internal Revenue Code. 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 the transaction can be found in the Definitive Proxy Statement on Schedule 14A filed by Bunge Limited with the Securities and Exchange Commission on August 7, 2023 under the heading "Certain Tax Considerations Of The Redomestication."¹

Part I, Box 9: Classification and description

Common Stock

Part I, Box 10: CUSIP number

G16962105

Part II, Line 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

In February 2023, Bunge Global SA, a Swiss corporation, was incorporated as a direct, wholly owned subsidiary of Bunge Limited. Thereafter, Bunge Global SA formed Horizon Merger Company Limited, a new Bermuda subsidiary. On October 31, 2023, Horizon Merger Company Limited merged with Bunge Limited by way of a Bermuda law scheme of arrangement, with Bunge Limited as the surviving company (the "Reorganization") and, as a result of the Reorganization, Bunge Limited became a direct, wholly owned subsidiary of Bunge Global SA and the shareholders of Bunge Limited's common stock received one share of Bunge Global SA common stock for each share of Bunge Limited common stock held by them; and Bunge Limited made a U.S. federal tax entity classification election to be classified as disregarded from its sole owner Bunge Global SA, effective November 1, 2023.

Part II, Line 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

Pursuant to Section 358 of the Internal Revenue Code, a shareholder's tax basis in each share of Bunge Global SA common stock received in the Reorganization should equal the shareholder's tax basis of the share of Bunge Limited common stock exchanged therefor.

¹ The definitive proxy statement is available at:
https://www.sec.gov/Archives/edgar/data/1144519/000110465923088116/tm2318462-10_defm14a.htm#tCTCO1

Shareholders who held shares of Bermuda Limited common stock with differing bases are urged to consult their tax advisors with regard to identifying the bases of the particular shares of Bunge Global SA common stock received in the Reorganization.

Part II, Line 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

Because, in the Reorganization, the Bunge Limited shareholders exchanged their shares of Bunge Limited common stock for shares of Bunge Global SA common stock on a one-for-one basis, a shareholder's basis in each share of Bunge Global SA common stock received in the Reorganization is the same as the basis in each share of Bunge Limited common stock surrendered therefor pursuant to Treas. Reg. §1.358-2(a)(2) (requiring basis blocks in surrendered shares to be maintained in shares received to the greatest extent possible).

Part II, Line 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based

368(a)(1)(F) – Reorganization via Change in Place of Organization
354(a) – Exchange of Stock in certain Reorganizations
358(a)(1) / 358(b)(1) – Basis to Distributees

Part II, Line 18: Can any resulting loss be recognized

No, pursuant to Section 354(a)(1) of the Internal Revenue Code, no loss to a shareholder of Bunge Limited should be allowed with respect to its shares of Bunge Limited common stock.

Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.

Part II, Line 19: Provide any other information necessary to implement the adjustment, such as reportable tax year.

The Reorganization occurred on October 31, 2023. Therefore, the taxable year of a shareholder of Bunge Limited common stock for reporting the transaction is its taxable year that includes October 31, 2023.