The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any Atlassian Corporation Plc shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

Form **8937** (December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Atlassian Corporation Plc	2 Issuer's employer identification number (EIN) 98-1258743

3 Name of contact for additional information Morgan Randolph	4 Telephone No. of contact +1 (415) 701-1110	5 Email address of contact mrandolph@atlassian.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 350 Bush Street, Floor 13	7 City, town, or post office, state, and ZIP code of contact San Francisco, CA 94104

8 Date of action September 30, 2022	9 Classification and description Ordinary Shares

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
G06242104		TEAM	

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 ▶ Sections 351 and 358

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ DocuSigned by: [signature] E1E9F9863E66428... Date ▶ 04-Nov-2022 | 11:18:33 AM PDT

Print your name ▶ Anthony J Maggiore Title ▶ Global Head of Tax

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.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Disclosure regarding tax advice: The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any Atlassian Plc shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state and local, and foreign tax laws.

Atlassian Corporation Plc (“Atlassian Plc”)
Attachment to IRS Form 8937
Date of Organizational Action: September 30, 2022

Part II, Box 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:

On September 30, 2022, Atlassian Corporation (“ACorp”) acquired all of the issued and outstanding stock of Atlassian Plc solely in deemed exchange for the issuance of stock of ACorp.

Pursuant to a scheme of arrangement sanctioned by the High Court of Justice in England and Wales, the following steps were undertaken:

- Atlassian Plc canceled its Class A shares and Class B shares with its existing shareholders; however, the single Class C share held by ACorp was not cancelled;
- ACorp issued new shares to the existing shareholders of Atlassian Plc in the same respective proportion—and with the same rights—to the shares the existing shareholders held in Atlassian Plc; and
- ACorp subscribed for a number of Class A shares and Class B shares in Atlassian Plc as held by the existing shareholders of Atlassian Plc immediately prior to the transaction, and Atlassian Plc accordingly issued the shares to ACorp (collectively, the “U.K. Scheme”).

The aggregate fair market value of the Class A shares and Class B shares of ACorp issued and outstanding immediately after the U.K. Scheme was approximately equal to the aggregate fair market value of the Class A shares and Class B shares of Atlassian Plc issued and outstanding immediately before the U.K. Scheme.

The U.K. Scheme of arrangement is treated as if the existing shareholders transferred their Class A shares and Class B shares of Atlassian Plc to ACorp solely in exchange for Class A shares and Class B shares of ACorp in the same proportion as each shareholder owned in Atlassian Plc in a transaction intended to qualify as a transfer under Section 351(a) of the Internal Revenue Code in which no gain or loss was recognized.

Part II, Box 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:

The transfer of Class A shares and Class B shares of Atlassian Plc solely in deemed exchange for Class A shares and Class B shares of ACorp pursuant to the U.K. Scheme described above is intended to qualify as a nontaxable exchange for U.S. federal income tax purposes under Section 351 of the Internal Revenue Code. Therefore, each Atlassian Plc shareholder’s tax basis in the Class A shares and/or Class B shares of ACorp received in the U.K. Scheme is generally equal to such shareholder’s tax basis in its Class A shares and/or Class B shares of Atlassian Plc exchanged in the U.K. Scheme under section 358 of the Internal Revenue Code and Treas. Reg. Sec. 1.358-2.

Part II, Box 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:

N/A. There is not intended to be any change in the aggregate tax basis of Class A shares and Class B shares of ACorp received in the U.K. Scheme as compared to the aggregate tax basis of Class A shares and Class B shares of Atlassian Plc deemed exchanged in the U.K. Scheme.