

## Directors' declaration

The Rio Tinto Group financial statements and notes have been prepared on the basis of all IFRS and Interpretations adopted by the European Union and as issued by the International Accounting Standards Board that are mandatory for periods ending 31 December 2007 applicable Australian law as amended by the Australian Securities and Investments Commission Order dated 27 January 2006 (as and in accordance with applicable United Kingdom law, amended on 22 December 2006) and Article 4 of the European Union IAS regulation. The Rio Tinto plc financial statements have been prepared in accordance with applicable United Kingdom law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Remuneration Report has been prepared in accordance with relevant legal and regulatory requirements in the United Kingdom and Australia as amended by the Australian Securities and Investments Commission Order dated 27 January 2006 (as amended on 22 December 2006) and Australian Accounting Standard AASB 124 'Related Party Disclosures'.

The Rio Tinto Group financial statements and notes give a true and fair view, in accordance with IFRS as adopted by the European Union and as issued by the International Accounting Standards

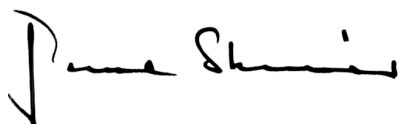
Board, of the state of the Group's affairs as at 31 December 2007 and of the profit and cash flows of the Group for the year then ended. The Rio Tinto plc financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2007.

The directors have been given the declaration required by Section 295A of the Australian Corporations Act 2001 by the chief executive and the finance director.

In the directors' opinion:

- The financial statements and notes are in accordance with the United Kingdom Companies Act 1985 and the Australian Corporations Act 2001 as amended by the Australian Securities and Investments Commission Order dated 27 January 2006 (as amended on 22 December 2006).
- There are reasonable grounds to believe that each of the Rio Tinto Group, Rio Tinto plc and Rio Tinto Limited has adequate financial resources to continue in operational existence for the foreseeable future and to pay its debts as and when they become due and payable.

By order of the board



**Paul Skinner**  
Chairman  
5 March 2008



**Tom Albanese**  
Chief executive  
5 March 2008



**Guy Elliott**  
Finance director  
5 March 2008

## Auditor's independence declaration

As lead auditor for the audit of Rio Tinto Limited for the year ended 31 December 2007, I declare that to the best of my knowledge and belief, the only contravention of:

- a) the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) any applicable code of professional conduct in relation to the audit;

is set out below.

On 16 August 2007, a partner of the firm located overseas and unconnected to the audit reported that he held during the period an immaterial investment in Rio Tinto Limited. The investment was disposed the next business day after becoming aware of the matter.

This matter was identified as part of our on-going quality control system. All reasonable steps were undertaken to ensure that the matter was resolved as soon as possible. I report that the matter has been resolved, and in doing so do not believe that the matter has impacted my objectivity or impartiality for the purpose of this audit.

This declaration is in respect of Rio Tinto Limited and the entities it controlled during the period.

**Robert Hubbard**  
Partner  
**PricewaterhouseCoopers**  
Brisbane  
5 March 2008