

## 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 2008, applicable Australian law as amended by the Australian Securities and Investments Commission Order dated 27 January 2006 (as amended on 22 December 2006) and in accordance with applicable United Kingdom law 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".

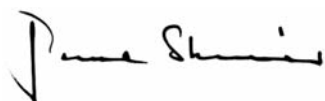
The Rio Tinto Group financial statements and notes give a true and fair view, in accordance with IFRS as adopted by the European Union and as issued by the International Accounting Standards Board, of the state of the Group's affairs as at 31 December 2008 and of the profit and cash flows of the Group 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 2008.

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.

The directors' declaration is made in accordance with a resolution of the board



**Paul Skinner**  
Chairman  
6 March 2009



**Tom Albanese**  
Chief executive  
6 March 2009



**Guy Elliott**  
Finance director  
6 March 2009

## Auditor's independence declaration

As lead auditor for the audit of Rio Tinto Limited for the year ended 31 December 2008, I declare that to the best of my knowledge and belief, there have been

- no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

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

**Robert Hubbard**  
Partner  
**PricewaterhouseCoopers**  
Brisbane  
6 March 2009

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