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Independent Auditor's Report

To the Directors of Rio Tinto Canada Inc.,
Compagnie Minière IOC Inc., Rio Tinto Fer et Titane Inc.,
Rio Tinto Diamond and Mineral Canada Holding Inc.
and Diavik Diamond Mines 2012 Inc.

We have audited the payments associated with the country code CAN of Rio Tinto Canada Inc., Compagnie Minière IOC Inc., Rio Tinto Fer et Titane Inc., Rio Tinto Diamond and Mineral Canada Holding Inc. and Diavik Diamond Mines 2012 Inc. (the "Companies") included in the accompanying Schedule of Government Payments by Type totalling \$2,862,613,001 and the Schedule of Project Payments by Type totalling \$2,862,613,001 of Rio Tinto PLC for the year ended December 31, 2016 (the "Payments"). The Payments have been prepared by management in accordance with The Reports on Payments to Governments Regulations 2014 of the *European Communities Act* (the "financial reporting framework").

Management's Responsibility for the Payments

Management of the Companies is responsible for the preparation of the Payments in accordance with the financial reporting framework, and for such internal control as management determines is necessary to enable the preparation of the Payments that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Payments based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Payments are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Payments. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Payments, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation of the Payments in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Payments.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Payments for the year ended Decembre 31, 2016, are prepared, in all material respects, in accordance with the financial reporting framework.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the fact that the Payments have been prepared in accordance with the financial reporting framework. The Payments are prepared to assist the Companies to meet the requirements of the *Extractive Sector Transparency Measures Act* of Canada. Consequently, the Payments may not be suitable for another purpose. Our report is intended solely for the Companies and Natural Resources Canada and should not be used by parties other than the Companies and Natural Resources Canada.

Deloitte LLP¹

June 28, 2017

¹ CPA auditor, CA, public accountancy permit No. A113057

