

## Independent Auditor's Report

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

### Opinion

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 Diamonds and Minerals Canada Holding Inc. and Diavik Diamond Mines 2012 Inc. (the "Companies") included in the accompanying "Government Payments by Type", "Government Payment Totals", "Project Payments by Type", and "Project Payment Totals" schedules for the year ended December 31, 2019 (collectively referred to as the "payments").

In our opinion, the Payments of the Companies for the year ended December 31, 2019, have been prepared, in all material respects, in accordance with the requirements set out in *The Reports on Payments to Governments Regulations 2014 of the European Communities Act* (the "financial reporting framework").

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Payments* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the payments in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Observation

The payments have been prepared to allow the Companies to meet the requirements of the *Extractive Sector Transparency Measures Act* (Canada). As a result, it is possible that the payments cannot be used for other purposes. Our opinion is not changed with respect with this point.

### Responsibilities of Management and Those Charged with Governance 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.

Those charged with governance are responsible for overseeing the Companies' financial reporting process.

### Auditor's Responsibilities for the Audit of the Payments

Our objectives are to obtain reasonable assurance that the payments are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these payments.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks that payments have material misstatements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Companies' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Companies to express an opinion on the payments. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Brigitte Vachon.

*Deloitte LLP*

May 21, 2020

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<sup>1</sup> CPA Auditor, CA, Public Accounting Permit n° A113057

**GOVERNMENT PAYMENTS BY TYPE**

For the year ended December 31st, 2019

Government	Country Code	Payment Type	Amount	Notes	Currency	Company Name	Report End Date
AUSTRALIAN TAXATION OFFICE	AUS	Tax	4,244,912,680		USD	RIO TINTO PLC	2019-12-31
CANADA REVENUE AGENCY	CAN	Tax	4,472,740		USD	RIO TINTO PLC	2019-12-31
CHILE – SERVICIO DE IMPUESTOS INTERNOS	CHL	Tax	245,476		USD	RIO TINTO PLC	2019-12-31
FEDERAL REVENUE OF BRAZIL	BRA	Tax	164,522		USD	RIO TINTO PLC	2019-12-31
GOBI OYU DEVELOPMENT SUPPORT FUND	MNG	Bonuses	5,000,472	(i)	USD	RIO TINTO PLC	2019-12-31
GOVERNMENT OF NEWFOUNDLAND AND LABRADOR	CAN	Tax	15,930,129		USD	RIO TINTO PLC	2019-12-31
GOVERNMENT OF NORTHWEST TERRITORIES	CAN	Tax	8,347,955		USD	RIO TINTO PLC	2019-12-31
GOVERNMENT OF NORTHWEST TERRITORIES	CAN	Fees	4,450,584		USD	RIO TINTO PLC	2019-12-31
GUINEA NATIONAL	GIN	Fees	839,609		USD	RIO TINTO PLC	2019-12-32
INNU NATION	CAN	Fees	2,572,729		USD	RIO TINTO PLC	2019-12-31
KERN COUNTY (CA)	USA	Fees	10,074,842		USD	RIO TINTO PLC	2019-12-31
KHANBOGD SUM	MNG	Fees	288,516		USD	RIO TINTO PLC	2019-12-31
LUTSEL K'E DENE FIRST NATION	CAN	Fees	160,084	(ii)	USD	RIO TINTO PLC	2019-12-31
MADAGASCAR – GENERAL DIRECTION OF TAXES	MDG	Tax	546,960		USD	RIO TINTO PLC	2019-12-31
MADAGASCAR – GENERAL DIRECTION OF TAXES	MDG	Royalties	2,355,135		USD	RIO TINTO PLC	2019-12-31
MADAGASCAR – GENERAL DIRECTION OF TAXES	MDG	Fees	216,031		USD	RIO TINTO PLC	2019-12-31
MINISTRE DE L'ENERGIE ET DES RESSOURCES NATURELLES DU QUÉBEC	CAN	Fees	136,486		USD	RIO TINTO PLC	2019-12-31
MONGOLIA – GENERAL DEPARTMENT OF TAXATION	MNG	Royalties	71,071,282		USD	RIO TINTO PLC	2019-12-31
MONGOLIA – GENERAL DEPARTMENT OF TAXATION	MNG	Fees	221,795		USD	RIO TINTO PLC	2019-12-31
NAMIBIA – NATIONAL TAXATION AUTHORITY	NAM	Royalties	1,194,524		USD	RIO TINTO PLC	2019-12-31
NAMIBIA – NATIONAL TAXATION AUTHORITY	NAM	Fees	308,902		USD	RIO TINTO PLC	2019-12-31
NORTHERN TERRITORY REVENUE OFFICE	AUS	Royalties	38,567,099		USD	RIO TINTO PLC	2019-12-31
NORTHERN TERRITORY REVENUE OFFICE	AUS	Fees	4,525,971		USD	RIO TINTO PLC	2019-12-31
PERU – THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION	PER	Fees	12,316,923		USD	RIO TINTO PLC	2019-12-31
REVENU QUÉBEC	CAN	Tax	(872,703)		USD	RIO TINTO PLC	2019-12-31
SALT LAKE COUNTY (UT)	USA	Fees	46,667,891		USD	RIO TINTO PLC	2019-12-31
SOUTH AFRICAN REVENUE SERVICES	ZAF	Tax	66,046,225		USD	RIO TINTO PLC	2019-12-31
SOUTH AFRICAN REVENUE SERVICES	ZAF	Royalties	12,336,432		USD	RIO TINTO PLC	2019-12-31
STATE OF QUEENSLAND	AUS	Royalties	84,319,486		USD	RIO TINTO PLC	2019-12-31
STATE OF QUEENSLAND	AUS	Fees	1,706,301		USD	RIO TINTO PLC	2019-12-31
STATE OF WESTERN AUSTRALIA	AUS	Royalties	1,608,158,317		USD	RIO TINTO PLC	2019-12-31
STATE OF WESTERN AUSTRALIA	AUS	Fees	7,070,245		USD	RIO TINTO PLC	2019-12-31
TLICHO GOVERNMENT	CAN	Fees	1,185,659	(ii)	USD	RIO TINTO PLC	2019-12-31
ULAANBAATAR CITY	MNG	Fees	1,406,837		USD	RIO TINTO PLC	2019-12-31
UMNUGOBI AIMAG	MNG	Tax	7,236,689		USD	RIO TINTO PLC	2019-12-31
UMNUGOBI AIMAG	MNG	Fees	6,798,236		USD	RIO TINTO PLC	2019-12-31
USA – INTERNAL REVENUE SERVICE	USA	Tax	(36,184,658)		USD	RIO TINTO PLC	2019-12-31
USA – INTERNAL REVENUE SERVICE	USA	Fees	1,604,154		USD	RIO TINTO PLC	2019-12-31
UTAH STATE TAX COMMISSION	USA	Royalties	13,730,019		USD	RIO TINTO PLC	2019-12-31
UTAH STATE TAX COMMISSION	USA	Tax	3,731,025		USD	RIO TINTO PLC	2019-12-31
WISCONSIN DEPARTMENT OF REVENUE	USA	Tax	100,776		USD	RIO TINTO PLC	2019-12-31
ZAMBIA – ZAMBIA REVENUE AUTHORITY	ZMB	Fees	317,705		USD	RIO TINTO PLC	2019-12-31
			<u>6,254,280,082</u>				

(i) Bonus includes amounts paid under Oyu Tolgoi LLC's Communities Co-operation Agreement

(ii) This is 60% of total payment being Rio Tinto share of Diavik

**GOVERNMENT PAYMENT TOTALS**

For the year ended December 31, 2019

Government	Country Code	Amount	Notes	Currency	Company Name	Report End Date
AUSTRALIAN TAXATION OFFICE	AUS	4,244,912,680	(i)	USD	RIO TINTO PLC	2019-12-31
CANADA REVENUE AGENCY	CAN	4,472,740	(i)	USD	RIO TINTO PLC	2019-12-31
CHILE – SERVICIO DE IMPUESTOS INTERNOS	CHL	245,476	(i)	USD	RIO TINTO PLC	2019-12-31
FEDERAL REVENUE OF BRAZIL	BRA	164,522	(i)	USD	RIO TINTO PLC	2019-12-31
GOBI OYU DEVELOPMENT SUPPORT FUND	MNG	5,000,472	(i)	USD	RIO TINTO PLC	2019-12-31
GOVERNMENT OF NEWFOUNDLAND AND LABRADOR	CAN	15,930,129	(i)	USD	RIO TINTO PLC	2019-12-31
GOVERNMENT OF NORTHWEST TERRITORIES	CAN	12,798,539	(i)	USD	RIO TINTO PLC	2019-12-31
GUINEA NATIONAL	GIN	839,609	(i)	USD	RIO TINTO PLC	2019-12-31
INNU NATION	CAN	2,572,729	(i)	USD	RIO TINTO PLC	2019-12-31
KERN COUNTY (CA)	USA	10,074,842		USD	RIO TINTO PLC	2019-12-31
KHANBOGD SUM	MNG	288,516	(ii)	USD	RIO TINTO PLC	2019-12-31
LUTSEL K'E DENE FIRST NATION	CAN	160,084	(i)	USD	RIO TINTO PLC	2019-12-31
MADAGASCAR – GENERAL DIRECTION OF TAXES	MDG	3,118,126	(i)	USD	RIO TINTO PLC	2019-12-31
MINISTRE DE L'ENERGIE ET DES RESSOURCES NATURELLES DU QUÉBEC	CAN	136,486	(i)	USD	RIO TINTO PLC	2019-12-31
MONGOLIA – GENERAL DEPARTMENT OF TAXATION	MNG	71,293,077	(ii)	USD	RIO TINTO PLC	2019-12-31
NAMIBIA – NATIONAL TAXATION AUTHORITY	NAM	1,503,426	(i)	USD	RIO TINTO PLC	2019-12-31
NORTHERN TERRITORY REVENUE OFFICE	AUS	43,093,070	(i)	USD	RIO TINTO PLC	2019-12-31
PERU – THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION	PER	12,316,923	(i)	USD	RIO TINTO PLC	2019-12-31
REVENU QUÉBEC	CAN	(872,703)	(i)	USD	RIO TINTO PLC	2019-12-31
SALT LAKE COUNTY (UT)	USA	46,667,891		USD	RIO TINTO PLC	2019-12-31
SOUTH AFRICAN REVENUE SERVICES	ZAF	78,382,657	(i)	USD	RIO TINTO PLC	2019-12-31
STATE OF QUEENSLAND	AUS	86,025,787	(i)	USD	RIO TINTO PLC	2019-12-31
STATE OF WESTERN AUSTRALIA	AUS	1,615,228,562	(i)	USD	RIO TINTO PLC	2019-12-31
TLICHO GOVERNMENT	CAN	1,185,659	(i)	USD	RIO TINTO PLC	2019-12-31
ULAANBAATAR CITY	MNG	1,406,837	(ii)	USD	RIO TINTO PLC	2019-12-31
UMNUGOBI AIMAG	MNG	14,034,925	(ii)	USD	RIO TINTO PLC	2019-12-31
USA – INTERNAL REVENUE SERVICE	USA	(34,580,504)		USD	RIO TINTO PLC	2019-12-31
UTAH STATE TAX COMMISSION	USA	17,461,044		USD	RIO TINTO PLC	2019-12-31
WISCONSIN DEPARTMENT OF REVENUE	USA	100,776		USD	RIO TINTO PLC	2019-12-31
ZAMBIA – ZAMBIA REVENUE AUTHORITY	ZMB	317,705	(i)	USD	RIO TINTO PLC	2019-12-31
		<u>6,254,280,082</u>				

(i) Amounts in local currency are converted to US\$ at the average exchange rate for the year.

(ii) Amounts in local currency are converted to US\$ at the exchange rate at the time the payments were made.

**PROJECT PAYMENTS BY TYPE**

For the year ended December 31st, 2019

Project Name	Project Code	Payment Type	Amount	Country Code List	Notes	Currency	Report End Date
PILBARA – WESTERN AUSTRALIA	AUS01	Tax	3,485,661,396	AUS	(i)	USD	2019-12-31
PILBARA – WESTERN AUSTRALIA	AUS01	Royalties	1,597,606,543	AUS		USD	2019-12-31
PILBARA – WESTERN AUSTRALIA	AUS01	Fees	5,646,209	AUS		USD	2019-12-31
IRON ORE COMPANY OF CANADA	CAN01	Tax	36,140,836	CAN		USD	2019-12-31
IRON ORE COMPANY OF CANADA	CAN01	Fees	2,572,729	CAN		USD	2019-12-31
OYU TOLGOI – MONGOLIA	MNG01	Tax	7,236,689	MNG		USD	2019-12-31
OYU TOLGOI – MONGOLIA	MNG01	Royalties	71,071,282	MNG		USD	2019-12-31
OYU TOLGOI – MONGOLIA	MNG01	Fees	8,715,385	MNG		USD	2019-12-31
OYU TOLGOI – MONGOLIA	MNG01	Bonuses	5,000,472	MNG		USD	2019-12-31
KENNECOTT UTAH COPPER – US	USA01	Tax	62,757,982	USA	(i)	USD	2019-12-31
KENNECOTT UTAH COPPER – US	USA01	Royalties	13,730,019	USA		USD	2019-12-31
KENNECOTT UTAH COPPER – US	USA01	Fees	46,667,891	USA		USD	2019-12-31
RESOLUTION COPPER – US	USA02	Tax	(19,344,101)	USA	(i)	USD	2019-12-31
QUEENSLAND COAL – AUSTRALIA	AUS03	Tax	855,390,328	AUS	(i)	USD	2019-12-31
ARGYLE – AUSTRALIA	AUS04	Tax	(14,547,644)	AUS	(ii)	USD	2019-12-31
ARGYLE – AUSTRALIA	AUS04	Royalties	8,593,104	AUS		USD	2019-12-31
ARGYLE – AUSTRALIA	AUS04	Fees	1,080,484	AUS		USD	2019-12-31
DIAMIK – CANADA	CAN02	Tax	(7,705,510)	CAN		USD	2019-12-31
DIAMIK – CANADA	CAN02	Fees	5,796,327	CAN		USD	2019-12-31
ROSSING – NAMIBIA	NAM01	Royalties	1,194,524	NAM		USD	2019-12-31
ROSSING – NAMIBIA	NAM01	Fees	308,902	NAM		USD	2019-12-31
RIO TINTO FER ET TITANE – CANADA	CAN03	Tax	(1,258,955)	CAN		USD	2019-12-31
RIO TINTO FER ET TITANE – CANADA	CAN03	Fees	136,486	CAN		USD	2019-12-31
QIT MADAGASCAR MINERALS	MDG01	Tax	546,960	MDG		USD	2019-12-31
QIT MADAGASCAR MINERALS	MDG01	Royalties	2,355,135	MDG		USD	2019-12-31
QIT MADAGASCAR MINERALS	MDG01	Fees	216,031	MDG		USD	2019-12-31
RICHARDS BAY MINERALS – SOUTH AFRICA	ZAF01	Tax	66,046,225	ZAF		USD	2019-12-31
RICHARDS BAY MINERALS – SOUTH AFRICA	ZAF01	Royalties	12,336,432	ZAF		USD	2019-12-31
US BORAX	USA03	Tax	2,254,607	USA	(i)	USD	2019-12-31
US BORAX	USA03	Fees	10,074,842	USA		USD	2019-12-31
NON-EXTRACTIVE – USA	USAOTH01	Tax	(63,087,547)	USA	(i)	USD	2019-12-31
DAMPIER SALT – AUSTRALIA	AUS05	Tax	5,233,670	AUS	(i)	USD	2019-12-31
DAMPIER SALT – AUSTRALIA	AUS05	Royalties	1,958,669	AUS		USD	2019-12-31
DAMPIER SALT – AUSTRALIA	AUS05	Fees	343,552	AUS		USD	2019-12-31
GOVE – AUSTRALIA	AUS06	Royalties	38,567,099	AUS		USD	2019-12-31
GOVE – AUSTRALIA	AUS06	Fees	4,525,971	AUS		USD	2019-12-31
WEIPA INCLUDING AMRUN – AUSTRALIA	AUS07	Tax	(641,661)	AUS	(i)	USD	2019-12-31
WEIPA INCLUDING AMRUN – AUSTRALIA	AUS07	Royalties	84,319,486	AUS		USD	2019-12-31
WEIPA INCLUDING AMRUN – AUSTRALIA	AUS07	Fees	1,706,301	AUS		USD	2019-12-31
EXPLORATION – AUSTRALIA	AUSEXP01	Tax	(17,369,340)	AUS	(ii)	USD	2019-12-31
HEAD OFFICE / NON-EXTRACTIVE AUSTRALIA	AUSOTH01	Tax	(68,814,068)	AUS	(ii)	USD	2019-12-31
EXPLORATION – CHILE	CHLEXP01	Tax	245,476	CHL		USD	2019-12-31
EXPLORATION – BRAZIL	BRAEXP01	Tax	164,522	BRA		USD	2019-12-31
EXPLORATION – PERU	PEREXP01	Fees	12,316,923	PER		USD	2019-12-31
EXPLORATION – US	USAEXP01	Tax	(14,232,048)	USA	(i)	USD	2019-12-31
EXPLORATION – US	USAEXP01	Fees	1,604,153	USA	(i)	USD	2019-12-31
EXPLORATION – ZAMBIA	ZMBEXP01	Fees	317,705	ZMB		USD	2019-12-31
EXPLORATION – GUINEA	GINEXP01	Fees	839,609	GIN		USD	2019-12-31
			<u>6,254,280,082</u>				

(i) Project amount includes payments / refunds between entities within tax groups where final payments to government are paid by the head / representative entity on behalf of the tax group.

(ii) Project amount includes payments / refunds between entities within tax groups where final payments to government are paid by the head / representative entity on behalf of the tax group. This does not represent an actual refund from the Australian Tax Office.

**PROJECT PAYMENT TOTALS**

For the year ended December 31st, 2019

Project Name	Project Code	Amount	Currency	Company Name	Report End Date
PILBARA – WESTERN AUSTRALIA	AUS01	5,088,914,148	USD	RIO TINTO PLC	2019-12-31
IRON ORE COMPANY OF CANADA	CAN01	38,713,565	USD	RIO TINTO PLC	2019-12-31
OYU TOLGOI – MONGOLIA	MNG01	92,023,828	USD	RIO TINTO PLC	2019-12-31
KENNECOTT UTAH COPPER – US	USA01	123,155,892	USD	RIO TINTO PLC	2019-12-31
RESOLUTION COPPER – US	USA02	(19,344,101)	USD	RIO TINTO PLC	2019-12-31
QIT MADAGASCAR MINERALS	MDG01	3,118,126	USD	RIO TINTO PLC	2019-12-32
QUEENSLAND COAL – AUSTRALIA	AUS03	855,390,328	USD	RIO TINTO PLC	2019-12-31
ARGYLE – AUSTRALIA	AUS04	(4,874,056)	USD	RIO TINTO PLC	2019-12-31
DIAVIK – CANADA	CAN02	(1,909,183)	USD	RIO TINTO PLC	2019-12-31
ROSSING – NAMIBIA	NAM01	1,503,426	USD	RIO TINTO PLC	2019-12-31
RIO TINTO FER ET TITANE – CANADA	CAN03	(1,122,469)	USD	RIO TINTO PLC	2019-12-31
RICHARDS BAY MINERALS – SOUTH AFRICA	ZAF01	78,382,657	USD	RIO TINTO PLC	2019-12-31
US BORAX	USA03	12,329,449	USD	RIO TINTO PLC	2019-12-31
NON-EXTRACTIVE – USA	USAOTH01	(63,087,547)	USD	RIO TINTO PLC	2019-12-31
DAMPIER SALT – AUSTRALIA	AUS05	7,535,891	USD	RIO TINTO PLC	2019-12-31
GOVE – AUSTRALIA	AUS06	43,093,070	USD	RIO TINTO PLC	2019-12-31
WEIPA INCLUDING AMRUN – AUSTRALIA	AUS07	85,384,126	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – AUSTRALIA	AUSEXP01	(17,369,340)	USD	RIO TINTO PLC	2019-12-31
HEAD OFFICE / NON-EXTRACTIVE AUSTRALIA	AUSOTH01	(68,814,068)	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – CHILE	CHLEXP01	245,476	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – BRAZIL	BRAEXP01	164,522	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – PERU	PEREXP01	12,316,923	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – US	USAEXP01	(12,627,895)	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – ZAMBIA	ZMBEXP01	317,705	USD	RIO TINTO PLC	2019-12-31
EXPLORATION – GUINEA	GINEXP01	839,609	USD	RIO TINTO PLC	2019-12-31
<b>Total project payments</b>		<b><u>6,254,280,082</u></b>			