

## Independent Auditor's Report

To the Directors of

Rio Tinto Canada Inc., Compagnie Minière IOC Inc., Rio Tinto Fer et Titane 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. 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, 2024 (collectively referred to as the "Payments").

In our opinion, the Payments of the Companies for the year ended December 31, 2024, 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.

### Emphasis of Matter

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 modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Payments

Management 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 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 27, 2025

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<sup>1</sup> FCPA auditor, public accounting permit No. A113057

## For the year ended December 31, 2024

Note A: Payments reported are net of a cash refund of \$867,618 in respect of Diavik

Note B: Bonuses include contributions under the Oyu Tolgoi LLC's Communities Co-operation Agreement

Note C: Bonuses include contributions under the Khanbodg Soum Centre Development Partnership Agreement

GOVERNMENT PAYMENT TOTALS					
For the year ended December 31, 2024					
Government	Country Code	Amount	Version	Notes	Filing Date
ADMINISTRACION FEDERAL DE INGRESOS PUBLICOS	ARG	16,880,594	1	D	29-May-25
NORTHERN TERRITORY REVENUE OFFICE	AUS	56,858,964	1	D	29-May-25
STATE OF QUEENSLAND	AUS	128,354,496	1	D	29-May-25
STATE OF WESTERN AUSTRALIA	AUS	2,114,404,187	1	D	29-May-25
AUSTRALIAN TAXATION OFFICE	AUS	3,654,271,678	1	D	29-May-25
CONSEIL DES INNUS DE EKUANITSHIT	CAN	783,172	1	D	29-May-25
GOVERNMENT OF NEWFOUNDLAND AND LABRADOR	CAN	31,603,496	1	D	29-May-25
GOVERNMENT OF NORTHWEST TERRITORIES	CAN	7,052,583	1	D	29-May-25
INNU NATION (Labrador)	CAN	2,643,193	1	D	29-May-25
LES INNUS DE UASHAT MAK MANI-UTENAM AND LES INNUS DE MATIMEKUSH-LAC JOHN	CAN	4,318,350	1	D	29-May-25
LUTSEL K'E DENE FIRST NATION	CAN	299,946	1	D	29-May-25
NASKAPI NATION OF KAWAWACHIKAMACH	CAN	1,122,746	1	D	29-May-25
TLICHO GOVERNMENT	CAN	1,218,962	1	D	29-May-25
YELLOWKNIVES DENE FIRST NATION	CAN	841,941	1	D	29-May-25
CANADA REVENUE AGENCY	CAN	92,897,412	1	A,D	29-May-25
REVENUE QUEBEC	CAN	5,649,148	1	D	29-May-25
SERVICIO DE IMPUESTOS INTERNOS	CHL	160,608	1	D	29-May-25
STATE REVENUE COMMITTEE	KAZ	701,773	1	D	29-May-25
TRESORERIE GENERALE DE FORT DAUPHIN	MDG	5,768,606	1	D	29-May-25
MADAGASCAR - GENERAL DIRECTION OF TAXES	MDG	1,181,895	1	D	29-May-25
GOBI OYU DEVELOPMENT SUPPORT FUND	MNG	1,593,947	1	E	29-May-25
OYU TOLGOI CATALYST FUND FOR KHANBOGD DEVELOPMENT	MNG	12,282,647	1	E	29-May-25
MINERAL RESOURCES AND PETROLEUM AUTHORITY OF MONGOLIA	MNG	221,763	1	E	29-May-25
ULAANBAATAR CITY	MNG	779,934	1	E	29-May-25
UMNUGOVI PROVINCE	MNG	59,669,676	1	E	29-May-25
WATER AGENCY GOVERNMENT ORGANIZATION	MNG	113,200	1	E	29-May-25
MONGOLIA - GENERAL DEPARTMENT OF TAXATION	MNG	139,307,200	1	E	29-May-25
PERU - THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION	PER	798,385	1	D	29-May-25
ARIZONA DEPARTMENT OF REVENUE	USA	106,889	1		29-May-25
CALIFORNIA FRANCHISE TAX BOARD	USA	129,423	1		29-May-25
KERN COUNTY TREASURER AND TAX COLLECTOR (CA)	USA	5,594,339	1		29-May-25
PINAL COUNTY TREASURER (AZ)	USA	1,361,968	1		29-May-25
SALT LAKE COUNTY (UT)	USA	55,068,829	1		29-May-25
USA - INTERNAL REVENUE SERVICE	USA	-28,438,780	1		29-May-25
UTAH STATE TAX COMMISSION	USA	16,423,992	1		29-May-25
SOUTH AFRICAN REVENUE SERVICE	ZAF	77,479,957	1	D	29-May-25
		<u>6,469,507,119</u>			
Note D: Amounts in local currency are converted to US\$ at the average exchange rate for the year					
Note E: Amounts in local currency are converted to US\$ at the exchange rate at the time the payments were made					

## For the year ended December 31, 2024

Note H: 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. Overall there was a net refund from the IRS in the year.

PROJECT PAYMENT TOTALS

For the year ended December 31, 2024

Project Name	Project Code	Amount	Version	Notes	Filing Date
RINCON - ARGENTINA	ARG01	35,464,395	1		29-May-25
PILBARA - WESTERN AUSTRALIA	AUS01	6,064,251,959	1		29-May-25
DAMPIER SALT - AUSTRALIA	AUS05	38,450,776	1		29-May-25
GOVE - AUSTRALIA	AUS06	56,858,964	1		29-May-25
WEIPA INCLUDING AMRUN - AUSTRALIA	AUS07	48,602,337	1		29-May-25
WINU - AUSTRALIA	AUS08	-20,429,763	1		29-May-25
EXPLORATION - AUSTRALIA	AUSEXP01	-22,232,782	1		29-May-25
HEAD OFFICE / NON-EXTRACTIVE AUSTRALIA	AUSOTH01	-230,195,965	1		29-May-25
IRON ORE COMPANY OF CANADA	CAN01	137,604,663	1		29-May-25
DIAMIK - CANADA	CAN02	8,545,814	1	A	29-May-25
RIO TINTO FER ET TITANE - CANADA	CAN03	2,280,471	1		29-May-25
EXPLORATION - CHILE	CHLEXP01	160,608	1		29-May-25
EXPLORATION - KAZAKHSTAN	KAZEXP01	701,773	1		29-May-25
QIT MADAGASCAR MINERALS	MDG01	6,950,501	1		29-May-25
OYU TOLGOI - MONGOLIA	MNG01	213,968,367	1		29-May-25
EXPLORATION - PERU	PEREXP01	798,385	1		29-May-25
KENNECOTT UTAH COPPER - US	USA01	78,418,131	1		29-May-25
RESOLUTION COPPER - US	USA02	-35,571,208	1		29-May-25
US BORAX	USA03	20,350,883	1		29-May-25
EXPLORATION - US	USAEXP01	-12,951,147	1		29-May-25
RICHARDS BAY MINERALS - SOUTH AFRICA	ZAF01	77,479,957	1		29-May-25
		6,469,507,119			