In 2020, we paid $8.4 billion in taxes and royalties globally, including $6.8 billion in Australia.

For over a decade, we have voluntarily published our taxes and payments to governments.

In this report, we supplement the comprehensive disclosures in our "Taxes Paid: Our economic contribution 2020" (2020 Taxes Paid Report) to disclose associated financial information on a country-by-country (CBC) basis for all countries in which we had a taxable presence in 2020. We disclose country-by-country information, including total revenue, related-party revenue, income tax paid, income tax accrued, effective tax rates, number of employees and tangible assets. We also provide information about our activities in each country.

For ease of reference, we have provided the country-by-country disclosures on a regional basis with associated commentary, and in a comprehensive table at the end of this report.

Detailed information on our global payments to governments, our Tax Policy and approach to tax and transparency can be found in our 2020 Taxes Paid Report. This report complements and expands on those disclosures. We commit to making these additional disclosures annually.

This report, coupled with our 2020 Taxes Paid Report, applies the requirements of the "Tax" standard (GRI 207) of the Global Sustainability Standards Board of the Global Reporting Initiative (GRI).

Please refer to the Basis of preparation section for further information.

Contents

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Americas 3
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Basis of preparation 10
Reconciliations to 2020 Annual Report and Taxes Paid Report 14
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On the cover: Employee from Weipa operations in Far North Queensland, Australia
This page: Employee from Gudai-Darri iron ore mine in the Pilbara region of Western Australia
Asia Pacific

Key countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
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<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Number of cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>26,213,877,383</td>
<td>4,677,656,649</td>
<td>30,891,534,032</td>
<td>15,587,680,196</td>
<td>4,591,151,668</td>
<td>4,667,787,636</td>
<td>30%</td>
<td>30%</td>
<td>19,792</td>
<td>32,109,087,023</td>
</tr>
<tr>
<td>China</td>
<td>583,495,310</td>
<td>16,676,921</td>
<td>600,172,231</td>
<td>27,511,269</td>
<td>7,594,757</td>
<td>8,442,838</td>
<td>31%</td>
<td>25%</td>
<td>138</td>
<td>152,537,487</td>
</tr>
<tr>
<td>Mongolia</td>
<td>1,083,409,658</td>
<td>7,372,602</td>
<td>1,090,782,260</td>
<td>(372,884,284)</td>
<td>217,253</td>
<td>247,477</td>
<td>*</td>
<td>25%</td>
<td>*</td>
<td>3,465</td>
</tr>
<tr>
<td>New Zealand</td>
<td>30,654</td>
<td>480,939,813</td>
<td>511,590,487</td>
<td>(1,084,445)</td>
<td>(1,084,568)</td>
<td>(1,084,568)</td>
<td>*</td>
<td>28%</td>
<td>690</td>
<td>91,494,915</td>
</tr>
<tr>
<td>Singapore</td>
<td>6,986,913,062</td>
<td>3,429,959,180</td>
<td>10,416,872,242</td>
<td>1,191,126,230</td>
<td>26,298,604</td>
<td>44,749,705</td>
<td>4%</td>
<td>17%</td>
<td>456</td>
<td>1,045,337,658</td>
</tr>
</tbody>
</table>

* Refer to explanation below

### Australia

Australia is home to the largest part of our business and is the location where we pay the most tax and royalties. We produce and export a range of commodities, including iron ore, bauxite, alumina, aluminium and salt. We also produced diamonds until the closure of Argyle in November 2020 and uranium until the closure of Energy Resources of Australia in January 2021.

Of the $8.4 billion in taxes and royalties paid globally during 2020, $6.8 billion was paid in Australia, including $4.6 billion in corporate tax. The country-by-country effective tax rate (CBC ETR) is in line with the statutory corporate tax rate.

### China

Our business activities in China include exploration, administration and sales and marketing support services, the blending and distribution of iron ore steel powder materials, and the purchase and sale of iron ore.

The higher CBC ETR as compared with the statutory corporate tax rate is largely the consequence of a mix of tax outcomes between our Chinese entities. Some entities are in a taxable position whereas other entities are in a tax loss position with the absence of an ability to group the tax losses to offset the taxable profits resulting in the higher CBC ETR.

### Mongolia

Our activities in Mongolia primarily relate to the Oyu Tolgoi project which is owned by the Government of Mongolia (34%) and Turquoise Hill Resources (TRQ) (66%). We own 50.8% of TRQ. The Oyu Tolgoi copper and gold mine is a major contributor to the Mongolian economy. Other activities in Mongolia include exploration, information and technology services, administration, and support services.

The Oyu Tolgoi underground mine is still under construction, and this results in an operating loss position for both tax and accounting purposes in 2020. Notwithstanding this, Oyu Tolgoi paid $277 million in taxes, royalties and other charges to Mongolian governments as disclosed in our 2020 Taxes Paid Report.

### New Zealand

New Zealand Aluminium Smelters (NZAS) is a joint venture owned by Rio Tinto (79.36%) and Japan’s Sumitomo Chemical Company (20.64%). NZAS converts alumina into aluminium using renewable hydroelectricity. The New Zealand operations incurred losses for both accounting and tax purposes in 2020. Some of the loss was carried back generating a refund in respect of previous years.

### Singapore

Singapore is home to our commercial centre and brings together our global sales and marketing, procurement and marine and logistics businesses, supported by functions including market analysis, economics, commercial treasury, insurance, human resources, legal, corporate relations and finance. The related-party revenue for Singapore relates to activities undertaken by our commercial centre, including sales of commodities and fees for services, as well as interest earned on intragroup financing.

The primary difference between the Singapore statutory tax rate and the CBC ETR arises due to the application of tax incentives available to our operations. More information in relation to our Singapore commercial centre can be found in our 2020 Taxes Paid Report on our website.
Asia Pacific
continued

Other countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
<th>Related-party revenue</th>
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<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong</td>
<td>–</td>
<td>316,421</td>
<td>316,421</td>
<td>172,471</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>17%</td>
<td>1</td>
<td>252</td>
</tr>
<tr>
<td>India</td>
<td>3,537,623</td>
<td>17,789,227</td>
<td>21,326,850</td>
<td>4,730,707</td>
<td>1,076,080</td>
<td>683,756</td>
<td>14%</td>
<td>25%</td>
<td>324</td>
<td>2,756,056</td>
</tr>
<tr>
<td>Indonesia</td>
<td>7,256</td>
<td>–</td>
<td>7,256</td>
<td>125,220</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Japan</td>
<td>51,262</td>
<td>8,044,380</td>
<td>8,095,642</td>
<td>239,287</td>
<td>(404,774)</td>
<td>239,382</td>
<td>100%</td>
<td>31%</td>
<td>24</td>
<td>1,781,578</td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>1,693,906</td>
<td>–</td>
<td>1,693,906</td>
<td>(9,258,987)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>42</td>
<td>1,383,491</td>
</tr>
<tr>
<td>Korea, Republic of</td>
<td>8,302</td>
<td>1,796,503</td>
<td>1,804,805</td>
<td>79,819</td>
<td>51,578</td>
<td>51,000</td>
<td>64%</td>
<td>25%</td>
<td>9</td>
<td>667,279</td>
</tr>
<tr>
<td>Lao People’s Democratic Republic</td>
<td>5,691</td>
<td>–</td>
<td>5,691</td>
<td>(540,237)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>21%</td>
<td>3</td>
<td>1,227</td>
</tr>
<tr>
<td>Malaysia</td>
<td>9,854,928</td>
<td>2,481,201</td>
<td>12,336,129</td>
<td>765,954</td>
<td>152,719</td>
<td>247,462</td>
<td>32%</td>
<td>24%</td>
<td>1</td>
<td>8,584,165</td>
</tr>
<tr>
<td>Papua New Guinea</td>
<td>6,260</td>
<td>28,001</td>
<td>34,261</td>
<td>(443,717)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>110,218</td>
</tr>
<tr>
<td>Philippines</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Taiwan, Province of China</td>
<td>–</td>
<td>278,914</td>
<td>278,914</td>
<td>15,578</td>
<td>2,037</td>
<td>3,638</td>
<td>23%</td>
<td>20%</td>
<td>1</td>
<td>–</td>
</tr>
</tbody>
</table>

**Hong Kong**
We undertake minor regional administrative services in Hong Kong and earned a small amount of interest on foreign bank accounts. This income is offset by brought forward tax losses resulting in a CBC ETR of 0%.

**India**
The primary activities undertaken in India are the provision of Group services, administrative and marketing support services, and the trading of iron ore and steel powder materials.

The lower CBC ETR as compared to the statutory corporate tax rate is due to the utilisation of brought forward tax losses against current year profits along with permanent long-term incentive plan deductions.

**Indonesia**
Rio Tinto no longer holds assets in Indonesia with the remaining activities related to closure.

The small accounting profit in this year was offset by tax losses from a prior period resulting in a CBC ETR of 0%.

**Japan**
The primary activities undertaken in Japan are administration and sales and marketing support services. The difference between the CBC ETR and the statutory corporate tax rate is primarily due to timing differences on the treatment of provisions for tax and accounting purposes.

**Kazakhstan**
The primary activity undertaken in Kazakhstan is exploration. Our activities in Kazakhstan resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Korea**
The primary activities undertaken in Korea are administration and sales and marketing support services. The CBC ETR is higher than the statutory tax rate due to the income tax accrued and tax paid being based on prior year profits which were higher than the current year.

**Laos**
The primary activity undertaken in Laos is exploration. Our activities in Laos resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Malaysia**
The primary activities undertaken in Malaysia are the trading and distribution of bauxite and products. The minor difference between the CBC ETR and the statutory corporate tax rate relates to certain expenses being treated as non-deductible for tax purposes.

**Papua New Guinea**
The primary activity undertaken in Papua New Guinea is exploration. Our activities in Papua New Guinea resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Philippines**
Rio Tinto entities tax resident in the Philippines were dormant in 2020.

**Taiwan**
The primary activities undertaken in Taiwan are administration and sales and marketing support services. The higher CBC ETR as compared to the statutory corporate tax rate is the result of a small amount of non-deductible expenditure.
Key countries

<table>
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</tr>
</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>805,310</td>
<td>97,216,963</td>
<td>98,022,273</td>
<td>(23,647,883)</td>
<td>1,933,141</td>
<td>2,033,634</td>
<td>*</td>
<td>34%</td>
<td>103</td>
<td>106,845,689</td>
</tr>
<tr>
<td>Canada</td>
<td>2,823,928,773</td>
<td>5,517,347,449</td>
<td>8,341,276,222</td>
<td>353,960,831</td>
<td>383,548,574</td>
<td>338,033,981</td>
<td>96%</td>
<td>39%</td>
<td>11,814</td>
<td>14,193,659,745</td>
</tr>
<tr>
<td>Chile</td>
<td>–</td>
<td>15,186,320</td>
<td>15,186,320</td>
<td>1,218,386</td>
<td>64,265,964</td>
<td>37,840</td>
<td>3%</td>
<td>27%</td>
<td>58</td>
<td>425,591</td>
</tr>
<tr>
<td>United States</td>
<td>4,175,848,473</td>
<td>503,295,139</td>
<td>4,679,143,612</td>
<td>(220,899,559)</td>
<td>6,446,138</td>
<td>6,322,633</td>
<td>*</td>
<td>24%</td>
<td>3,543</td>
<td>6,485,944,950</td>
</tr>
</tbody>
</table>

1 Rate is an approximate weighted average rate across our businesses
* Refer to explanation below

Brazil
The primary activity we undertake in Brazil relates to our 10% interest in the Alumina alumina refinery in São Luís, Maranhão, northeast Brazil— the largest alumina refinery in South America. Alumina is accounted for as a jointly controlled asset which is proportionately consolidated. We also undertake exploration activity in Brazil. Whilst there is an overall accounting loss in Brazil, there is positive income tax accrued as a result of the inability to offset losses generated from exploration activity against profits from other activities.

We also hold a 12% interest in the Mineração Rio do Norte (MRN) bauxite mine in Porto Trombetas, northern Brazil, one of the country’s largest bauxite mines. MRN is an equity accounted unit which is not consolidated for accounting purposes and is therefore not reported in the above table. We paid $2.7 million in tax in respect of MRN in 2020 as disclosed in our 2020 Taxes Paid Report.

Canada
We are the largest mining and metals company operating in Canada, where we produce a range of commodities including iron ore, alumina, aluminium, diamonds, and ilmenite ore. From ilmenite ore, we produce high-quality titanium dioxide feedstock and remove iron to produce high-purity pig iron, steel billets and metal powders. The majority of the related-party revenue in the table above relates to the sale of aluminium, diamonds and iron ore products to related parties located in the US, UK and Singapore. Of these, the highest proportion is sales to a US related party, for sale to US customers.

The CBC ETR is significantly greater than the local tax rate as a consequence of the accounting impact of losses, including an impairment charge, in respect of the Diavik Diamond Mine. Excluding these losses, the CBC ETR for Canada would be approximately 37%. The primary difference between this adjusted ETR and the statutory corporate tax rate is due to income tax accrued on profit in intra-group sales where the profit is not yet recognised in the Group income statement because the Group still holds the goods in inventory at year-end.

Chile
GRI 207 requires disclosure on consolidated activities (excluding equity accounted units) which for Chile primarily involves exploration. The CBC ETR is lower than the statutory tax rate due to non-taxable foreign exchange gains in the year. The income tax accrued relates to corporate income tax on employee benefits. The income tax paid relates primarily to withholding tax on dividends received from Escondida.

As disclosed in our 2020 Taxes Paid Report, we paid $236.9 million in corporate tax (including withholding tax on dividends) in Chile in relation to our 30% interest in the Escondida copper mine, the world’s largest copper producer, located in northern Chile. Escondida is an equity accounted unit which is not consolidated for accounting purposes and, with the exception of withholding tax paid on dividends, is therefore not reported in the table above.

US
We have a number of operating assets in the US. Our Kennecott mine is a world-class, integrated copper mining operation located just outside Salt Lake City, Utah. Our operation includes a concentrator, smelter and refinery. We also mine borates in Boron, California.

The Resolution Copper project in Arizona, one of the world’s largest copper deposits, is progressing through the permitting process. We own 55% of Resolution Copper and BHP owns 45%.

The US consolidated group reported an overall loss for both accounting and Federal tax purposes. The income tax accrued relates to state income taxes.
North and South America continued

Other countries

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>980,961</td>
<td>–</td>
<td>980,961</td>
<td>(16,286,350)</td>
<td>11,864</td>
<td>11,864</td>
<td>*</td>
<td>30%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Aruba</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Bermuda</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(73,839)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
</tr>
<tr>
<td>Bolivia, Plurinational State of</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(6,911)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>British Virgin Islands</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Colombia</td>
<td>431,839</td>
<td>–</td>
<td>431,839</td>
<td>(1,032,039)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
</tr>
<tr>
<td>Jamaica</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(4,390,840)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Mexico</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(105,616)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
</tr>
<tr>
<td>Peru</td>
<td>308,389</td>
<td>8,776</td>
<td>317,165</td>
<td>(23,888,471)</td>
<td>1,379</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>58</td>
<td>16,957,171</td>
</tr>
</tbody>
</table>

* Refer to explanation below.

Argentina
The primary activity we undertake in Argentina is exploration. Our activities in Argentina resulted in losses for both accounting and tax purposes. The income tax accrued relates to withholding tax.

Aruba
The Rio Tinto entity tax resident in Aruba was dormant in 2020 and is targeted for liquidation.

Bermuda
The Rio Tinto entities tax resident in Bermuda are holding companies only and incurred a small loss for accounting purposes. No tax benefit is obtained from these entities.

Bolivia
The primary activity we undertake in Bolivia is exploration. Our activities in Bolivia resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

British Virgin Islands
The entity tax resident in British Virgin Islands is a dormant holding company.

Colombia
The primary activity we undertake in Colombia is exploration. Our activities in Colombia resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

Jamaica
The primary activity we undertake in Jamaica is environmental remediation. Our activities in Jamaica resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

Mexico
The primary activity we undertake in Mexico is exploration. Our activities in Mexico resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

Peru
The primary activity we undertake in Peru is exploration, in particular, the La Granja project. Our activities in Peru resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.
Europe

Key countries

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</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>391,372,484</td>
<td>1,181,298</td>
<td>392,553,782</td>
<td>19,111,229</td>
<td>(160,722)</td>
<td>528,623</td>
<td>3%</td>
<td>29%</td>
<td>43</td>
<td>5,206,121</td>
</tr>
<tr>
<td>France</td>
<td>416,380,817</td>
<td>110,335,591</td>
<td>526,716,408</td>
<td>(194,385,484)</td>
<td>6,147,654</td>
<td>--</td>
<td>0%</td>
<td>31%</td>
<td>265</td>
<td>58,460,821</td>
</tr>
<tr>
<td>Iceland</td>
<td>488,053</td>
<td>378,752,595</td>
<td>379,240,648</td>
<td>(112,708,317)</td>
<td>(15,331)</td>
<td>--</td>
<td>0%</td>
<td>20%</td>
<td>384</td>
<td>162,780,916</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>4,546,703</td>
<td>354,685,084</td>
<td>359,231,787</td>
<td>357,730,978</td>
<td>28,328,413</td>
<td>9,342,505</td>
<td>3%</td>
<td>25%</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>Netherlands</td>
<td>150,288</td>
<td>555,026,599</td>
<td>555,176,887</td>
<td>(115,161,477)</td>
<td>2,874,423</td>
<td>30,666,336</td>
<td>*</td>
<td>25%</td>
<td>195</td>
<td>25,950,071</td>
</tr>
<tr>
<td>Serbia</td>
<td>116,441</td>
<td>15,327</td>
<td>131,768</td>
<td>(60,119,274)</td>
<td>--</td>
<td>--</td>
<td>0%</td>
<td>15%</td>
<td>83</td>
<td>1,463,951</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>2,333,242,675</td>
<td>680,382,109</td>
<td>3,014,624,784</td>
<td>(1,183,233,271)</td>
<td>112,648,753</td>
<td>10,321,500</td>
<td>*</td>
<td>19%</td>
<td>172</td>
<td>123,946,237</td>
</tr>
</tbody>
</table>

* Refer to explanation below.

Belgium
Our main business activities in Belgium are the sorting, selling and marketing of diamonds from our diamond mines in Australia and Canada, and a third-party mine in Zimbabwe. The primary difference between the CBC ETR and the statutory corporate tax rate is due to the application of the Carat Tax Regime, which is compulsory for diamond trading companies.

Under this tax regime, the standard corporate tax rate of 29% is applied to 2.1% of gross turnover less allowable deductions, however, taxable income cannot be lower than 0.55% of turnover.

France
Most of the activities that remain in France are related to managing rehabilitation and environmental obligations for divested and closed businesses, sales and marketing services, and research and development. In addition, our operations team in Coudekerque refine borates and distribute specialty borates products.

Our activities in France resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%. The tax paid in 2020 related to previous years.

Iceland
Our primary business activity in Iceland is the ISAL aluminium smelter, which produces some of the highest quality, lowest carbon footprint aluminium in the world, with 100% of our electricity generated from clean, renewable hydropower, supplied by the power company Landsvirkjun.

Our activities in Iceland resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

Luxembourg
The primary activity undertaken in Luxembourg related to financing. Historically, Turquoise Hill Resources (TRQ) provided mine development funding in relation to the Oyu Tolgoi project through a Luxembourg financing entity. This funding arrangement was transparent to the revenue authorities, underpinned by revenue authority rulings, and subject to international tax rules (specifically controlled foreign corporation rules) in the UK and Canada.

In 2020, the Luxembourg financing entity was wound up, and the financing arrangements were refinanced via Singapore. Refer to our 2020 Taxes Paid Report for further information.

The difference between the CBC ETR and the statutory corporate tax rate relates to the difference between the amount of interest deductible under the tax law compared with the level of interest expense recognised in the accounts.

Netherlands
Our main business activities in the Netherlands included the manufacturing and production of anodes, the storage, packaging and distribution of borates, and other holding structure activities. In addition, the Netherlands is the location of the holding company for TRQ’s investment in Oyu Tolgoi LLC (OT LLC), the owner of the Oyu Tolgoi project in Mongolia. The TRQ Netherlands entity provides both debt and equity funding to OT LLC.

Our activities in the Netherlands resulted in losses for both tax and accounting purposes. The income tax accrued for the year relates to accrued withholding tax on interest income from Group entities that is recognised in the profit/(loss) where that tax will be withheld upon payment of the interest.

Serbia
Serbia is home to our Jadad lithium-borate project. We have committed to invest $2.4 billion in one of the world’s largest greenfield lithium projects, subject to receiving all relevant approvals, permits and licences, and ongoing engagement with local communities, the Government of Serbia and civil society.

Our activities in Serbia resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

UK
The UK is home to our corporate headquarters where we have corporate functions such as investor relations, treasury, finance and sales and marketing activities. The UK is the holding jurisdiction for most of the Group’s non-Australian operations and provides funding to our operations globally.

Our activities in the UK in 2020 resulted in losses for both tax and accounting purposes. The majority of the accounting loss arising in 2020 related to foreign exchange losses.

The income tax accrued for the year relates primarily to tax withheld on interest income received from non-UK Group entities.
Europe
continued

Other countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
<th>Related-party revenue</th>
<th>Total revenue</th>
<th>Profit/(loss) before income tax</th>
<th>Income tax paid (on cash basis)</th>
<th>Income tax accrued--current year</th>
<th>CBC effective tax rate</th>
<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finland</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(1,734,790)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>–</td>
<td>9,335</td>
</tr>
<tr>
<td>Germany</td>
<td>501,710</td>
<td>6,164,264</td>
<td>6,665,974</td>
<td>5,359,356</td>
<td>453,414</td>
<td>925,457</td>
<td>17%</td>
<td>30%</td>
<td>18</td>
<td>2,131,623</td>
</tr>
<tr>
<td>Italy</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>24%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Jersey</td>
<td>–</td>
<td>–</td>
<td>48,926</td>
<td>(3,205,525)</td>
<td>4,892</td>
<td>4,892</td>
<td>*</td>
<td>35%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Malta</td>
<td>–</td>
<td>48,926</td>
<td>48,926</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Spain</td>
<td>9,995,048</td>
<td>2,437,861</td>
<td>12,432,909</td>
<td>3,580,557</td>
<td>72,061</td>
<td>69,603</td>
<td>*</td>
<td>25%</td>
<td>12</td>
<td>3,640,022</td>
</tr>
<tr>
<td>Switzerland</td>
<td>70,713</td>
<td>10,436,996</td>
<td>10,507,709</td>
<td>(2,967,332)</td>
<td>2,165,248</td>
<td>597,080</td>
<td>*</td>
<td>15%</td>
<td>2</td>
<td>81,961</td>
</tr>
</tbody>
</table>

* Refer to explanation below.

Finland
The primary activities undertaken in Finland relate to exploration. Our activities in Finland resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

Germany
The primary activities undertaken in Germany relate to administration and sales and marketing support services.

The difference between the CBC ETR and the statutory corporate tax rate relates to a pension accounting adjustment which does not give rise to taxable income.

Italy
The Rio Tinto entity tax resident in Italy was dormant in 2020 and was liquidated in 2021.

Jersey
As noted in our 2020 Taxes Paid Report, the funding previously provided by Jersey entities was refinanced in 2020 and the entities were wound up in 2021.

Malta
The primary activity undertaken in Malta relates to intragroup insurance activities. The company was liquidated in 2021.

Our activities in Malta resulted in losses for both accounting and tax purposes, with the income tax accrued predominantly representing the withholding tax on interest income received.

Spain
The primary activities undertaken in Spain relate to administration and sales and marketing support services.

Our activities in Spain resulted in losses for both accounting and tax purposes. The income tax accrued relates to tax on branch profits which cannot be sheltered by other losses.

Switzerland
The primary activities undertaken in Switzerland relate to insurance, administration and management activities, sales and marketing support services and distribution activities.

Our activities in Switzerland resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%. The income tax accrued relates to tax on profits in one business which cannot be offset by other losses.
## Africa

### Key countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
<th>Related-party revenue</th>
<th>Total revenue</th>
<th>Profit/(loss) before income tax</th>
<th>Income-tax paid (on cash basis)</th>
<th>Income tax accrued—current year</th>
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<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guinea</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>(13,890,088)</td>
<td>—</td>
<td>—</td>
<td>0%</td>
<td>35%</td>
<td>69</td>
<td>—</td>
</tr>
<tr>
<td>Madagascar</td>
<td>100,445,448</td>
<td>44,040,966</td>
<td>144,486,414</td>
<td>24,961,907</td>
<td>673,471</td>
<td>700,050</td>
<td>3%</td>
<td>20%</td>
<td>459</td>
<td>735,385,607</td>
</tr>
<tr>
<td>South Africa</td>
<td>623,427,221</td>
<td>53,651,141</td>
<td>677,078,362</td>
<td>103,229,305</td>
<td>54,061,767</td>
<td>51,992,916</td>
<td>50%</td>
<td>28%</td>
<td>2,005</td>
<td>1,543,696,081</td>
</tr>
</tbody>
</table>

**Guinea**

Our primary activities in Guinea (excluding equity accounted units) relate to our 45.05% interest in the Simandou project in partnership with the government of Guinea (15%) and Chinalco (39.95%). Together we are exploring ways to optimise, develop and fund the world-class Simandou iron ore deposit and the trans-Guinean infrastructure needed to support the mine. These activities resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

In 2020, we also paid corporate income tax of $13.4 million in Guinea in relation to our minority interest in the Sangaredi bauxite mine. Sangaredi is an equity accounted unit, which is not consolidated for accounting purposes and is therefore not included in the table above.

**Madagascar**

Our primary activities in Madagascar relate to our interest in QIT Madagascar Minerals (QMM), near Fort Dauphin in the Anosy region of southeastern Madagascar. QMM produces ilmenite which is a major source of titanium dioxide.

Brought forward tax losses reduced the 2020 taxable income to nil, however, Madagascar applies a minimum tax of 0.5% computed on sales.

**South Africa**

Our primary activity in South Africa relates to our 74% interest in the Richards Bay Minerals (RBM) operation. RBM is a world leader in heavy mineral sands extraction and refining and is South Africa’s largest mineral sands producer. RBM mines the vast mineral-rich sands of the northern KwaZulu-Natal province and produces predominantly ilmenite, rutile, zircon and titanium dioxide.

The higher CBC ETR compared with the statutory corporate tax rate is due to the non-deductibility of certain costs for tax purposes coupled with the impact of the inability for losses in some entities to be offset against the profits in others.
Africa
continued

Other countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Botswana</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(314,228)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>22%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Mozambique</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(3,977,819)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>532,992</td>
</tr>
<tr>
<td>Namibia</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(615,501)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Zambia</td>
<td>312,947</td>
<td>–</td>
<td>312,947</td>
<td>(25,191,124)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>24</td>
<td>1,695,201</td>
</tr>
</tbody>
</table>

**Botswana**
The primary activity undertaken in Botswana is exploration. The activity resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Mozambique**
The primary activity undertaken in Mozambique is exploration related to the Mutamba mineral sands project. Our activities in Mozambique resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Namibia**
Business activities in Namibia include minerals exploration. The activity resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Zambia**
Exploration activities undertaken in Zambia resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.
## Middle East

### Key countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
<th>Related-party revenue</th>
<th>Total revenue</th>
<th>Profit/(loss) before income tax</th>
<th>Income tax paid (on cash basis)</th>
<th>Income tax accrued—current year</th>
<th>CBC effective rate</th>
<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oman</td>
<td>–</td>
<td>159,133</td>
<td>159,133</td>
<td>(4,464)</td>
<td>18,687</td>
<td>18,687</td>
<td>*</td>
<td>15%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>United Arab Emirates</td>
<td>–</td>
<td>109,386</td>
<td>109,386</td>
<td>(76,751)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
</tbody>
</table>

* Refer to explanation below.

**Oman**
Our primary activity in Oman is support related to aluminium smelter technology services. Tax is payable based on an imputed profit, resulting in income tax accrued despite an accounting loss.

We also have a 20% ownership in the Sohar aluminium smelter. Sohar is an equity accounted unit which is not consolidated for accounting purposes and is therefore not reported in the above table. We paid $2.7 million of tax in respect of Sohar in 2020 as disclosed in our 2020 Taxes Paid Report.

**United Arab Emirates**
Our activity in the United Arab Emirates related to owning and leasing a building to third-party tenants. This building was sold and the entity was liquidated in early 2020.
Introduction: GRI 207 – Tax
This report coupled with our 2020 Taxes Paid Report applies the requirements of the “Tax” standard (GRI 207) of the Global Sustainability Standards Board of the Global Reporting Initiative (GRI). GRI 207 applies to reports or other materials published on or after 1 January 2021. Rio Tinto’s management approach to disclosures under GRI 207 can be found in our 2020 Taxes Paid Report including disclosures in respect of:
- Disclosure 207-1 Approach to tax
- Disclosure 207-2 Tax governance, control, and risk management
- Disclosure 207-3 Stakeholder engagement and management of concerns related to tax
This report contains Rio Tinto’s topic-specific disclosures under GRI 207, namely:
- Disclosure 207-4 Country-by-country reporting

Country-by-country reporting under GRI 207-4 involves the reporting of financial, economic, and tax-related information for each jurisdiction in which an organisation operates.

In addition to the disclosures required under GRI 207-4, we have provided details of our share of tax paid in relation to equity accounted units, consistent with our Taxes Paid Report. Refer to Appendix 2 on page 14 for a summary of this information.

As required under GRI 207-4-b-x, we have provided for each jurisdiction an explanation for the difference between the corporate income tax accrued on the profit/loss and the tax due if the statutory tax rate is applied to the profit/loss before tax. In jurisdictions where there is an accounting profit for the year and positive income tax accrued, the explanation focuses on the difference between the effective tax rate and the statutory rate. In other situations, such as an accounting loss combined with either positive or negative accrued income tax, an asterisk is included in the table and a narrative explanation for the position is provided.

We note that taxes are payable on taxable income rather than the accounting profit or loss. Local tax laws commonly adjust the profit or loss in order to determine the taxable income on which tax is payable. There are many types of adjustments that are made to profit and loss in determining taxable income, including adjustments for tax depreciation, items of revenue which are exempt for tax purposes, differences in timing of deductions for expenses and utilisation of prior year losses. The profit/loss before tax shows the accounting result but not the level of income which is subject to tax after compliance with local tax laws.

The country-by-country data in this report has been prepared on the following basis:
- Rio Tinto includes Rio Tinto plc, Rio Tinto Limited and subsidiaries, associates and joint arrangements (hereafter and above - “Rio Tinto” or “the Group”). The scope of reporting is described further below.
- This report shows consolidated country data for entities that are consolidated or proportionately consolidated in the 2020 Annual Report. This includes subsidiaries, joint arrangements, joint operations and permanent establishments.
- Data is prepared based on a 100% basis for all operations in which we have a controlling interest, and on our share where we do not have a controlling interest. Unless otherwise stated, the results of equity accounted units are not included.
- Amounts disclosed for a relevant jurisdiction relate to the activities of entities which are tax resident in that jurisdiction. Amounts relating to entities which are incorporated in one jurisdiction but which have tax residency in another jurisdiction are disclosed against the jurisdiction of tax residency.
- Amounts for permanent establishment are included in the jurisdiction in which the permanent establishment has a taxable presence.
- The nature of our business varies between countries. In many locations, we have more than one type of activity.
- This report uses consolidated data (as opposed to aggregated data) for related-party revenue, total revenue, profit/loss) before income tax and tangible assets. This approach has been taken as a significant portion of our revenue and/or our profits is generated in Australia where corporate groups use consolidated reporting for tax purposes. We consider that this method appropriately reflects our global revenue and profits.
- Due to this report being prepared using consolidated financial data, it is not possible to draw conclusions about a single entity, business or venture.
- We use International Financial Reporting Standards (IFRS) data and US dollars, using a consolidated financial reporting system, with additional reliance placed on data from local accounting systems and records, internal human resources data, and other sources as appropriate.
- The financial information taken from our consolidated Group reporting system has been prepared under our general financial controls. This report has not been subject to an external audit, statement or opinion.
- It is the responsibility of the management of our company to ensure that appropriate procedures are in place to prepare reporting in line with, in all material respects, this Basis of preparation.
- All data, unless otherwise stated, is prepared for the year from 1 January to 31 December 2020.
- Where an acquisition is completed in the year, or a company is newly consolidated in the year, the numbers relating to that business are included from the date of acquisition; where a disposal has been completed in the year, the numbers relating to that disposal have been included up to the point of disposal.
- Additionally, where full information for non-controlled and divested entities’ country-by-country data, consistent with the basis of preparation, has not been available, no information on the country-by-country data for that business is reported (none in 2020).
- The measuring and reporting of the data may in some circumstances involve a degree of estimation. In exceptional circumstances, restatements of prior year reported data may be required (none in 2020).

Treatment of withholding taxes:
- Frequently, when interest is paid between Group entities in different countries, withholding tax must be deducted. For example, if an entity in country A pays interest to a Group entity in country B, withholding tax is collected by the tax authority in country A but the tax cost is borne by the resident of country B which only receives the net (after tax) interest.
- In accordance with GRI 207 Guidance in respect of corporate income tax paid on a cash basis, we have included cash withholding tax paid in the country of the tax authority that collected the withholding tax (country A in above example). This is consistent with our Taxes Paid Report. We believe this treatment discloses the full amount of cash tax collected by the relevant tax authorities in the year.
- The tax accrued in respect of future withholding tax is included as tax accrued in the country of the entity that will receive the income on which the withholding tax is made (country B above) which follows the accounting treatment.
- This report is consistent with the requirements under OECD CBCR, with the exceptions that OECD CBCR requires cash withholding tax paid to be reported in the jurisdiction of the entity where the tax cost is borne (country B above) instead of in the jurisdiction of the tax authority which collected the withholding tax, and OECD CBCR excludes withholding tax on dividends.
Definitions
Definitions of the key country-by-country reporting terms and the basis upon which the data has been prepared are as follows:

Statutory rate (or expected tax rate)
This is the standard corporate tax rate applicable under the laws of the relevant country including, where applicable, state/provincial taxes. Where different rates apply to our businesses in different states/provinces, the rate quoted is a weighted average across that country.

Country-by-country effective tax rate (CBC ETR)
This is the effective tax rate computed under GRI 207-4.b-x calculated by reference to the corporate income tax accrued on the profit/loss for the period.

In some cases the mathematical outcome of an ETR calculated this way results in a negative ETR. For example where there is an accounting loss but a positive income tax accrued. In these instances we have included an * in the ETR column and provided an explanation in the commentary.

OECD country-by-country reporting (OECD CBCR)
This is a form of reporting by multinational enterprises (MNEs) initiated by the Organisation for Economic Co-operation and Development (OECD) in the Base Erosion and Profit Shifting (BEPS) Action 13 Report. This report is submitted to tax authorities and is not a public report.

Equity accounted units
Equity accounted units (EAUs) are jointly controlled entities and associates. Under the equity accounting method the investment is recorded initially at cost to the Group, including any goodwill on acquisition. In subsequent periods the carrying amount of the investment is adjusted to reflect the Group’s share of the EAUs’ retained post-acquisition profit or loss and other comprehensive income.

Tax jurisdiction
Tax jurisdiction is the country in which the constituent entities are resident for tax purposes or where they have a taxable presence which may be subject to taxation by the tax authority of that country.

Unrelated-party revenue
Unrelated-party revenue is the sum of net revenue categories in the Group accounts (income statement), being consolidated sales revenue, other operating income, finance income, profit/(loss) related to interest in undeveloped projects, and net exchange gains/(losses). On a jurisdictional basis, where any of the latter two categories are in a net loss position, the loss has not been included in the reported revenue for that jurisdiction.

The term ‘unrelated party’ includes non-consolidated joint ventures and associates for the purposes of our 2020 Annual Report.

Related-party revenue
Related-party revenue is the total amount of revenue of all our entities in the relevant tax jurisdiction from transactions with associated enterprises outside that jurisdiction, including transactions between entities considered to be related parties for the purpose of transfer pricing rules. Dividends from related parties are excluded.

Total revenue
Total revenue is the aggregate of revenue from related parties and unrelated parties, which are also disclosed separately.

Permanent establishment
A permanent establishment is a taxable presence determined by reference to either the domestic legislation within a jurisdiction or under the relevant double tax agreement.

Profit/(loss) before tax
The profit or loss before tax is generally calculated using Group accounting policies. Local statutory accounts are required to comply with local accounting standards and therefore may be different from the disclosures in this report. The local statutory accounting profit or loss is the starting point for the calculation of taxable profits in individual countries or locations.

Income tax paid – current year
This is the jurisdictional share of corporate income tax paid on a cash basis by the Group during the year. In some cases, it may include payments made in relation to previous years under the relevant jurisdictions’ tax instalment arrangements. Corporate income tax paid includes withholding tax paid to the tax authority in the relevant jurisdiction, including withholding taxes on dividends.

Income tax accrued – current year
This is the current tax charge on profit or loss for the year. This does not include deferred tax, adjustments to current tax in respect of prior periods, movements in uncertain tax positions or withholding taxes on dividends received.

Number of employees
This is the average number of employees in the year on a full-time equivalent basis, including permanent and temporary staff on a long-term contract. Some countries show no employees on average for the year. This is typically due to the entities in the relevant jurisdiction not having full-time employees located in the country due to the nature of the activities of the constituent entities.

Tangible assets
The data reported comprises the net accounting value of property, plant and equipment and inventories as at the closing balance sheet date on 31 December 2020. It does not include cash or cash equivalents, intangibles or financial assets. The data has been prepared on a consolidated basis.

Taxes Paid Report
Our annual reports titled “Taxes Paid: Our Economic Contribution”. These reports can be found on our website.

Reporting currency
All amounts reported are in US dollars unless otherwise stated.
## Appendix 1

### Our 2020 Country-by-Country Report (page 1)

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
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<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>26,213,877,383</td>
<td>4,677,656,649</td>
<td>30,891,534,032</td>
<td>15,587,680,196</td>
<td>4,591,151,688</td>
<td>4,667,787,636</td>
<td>30%</td>
<td>30%</td>
<td>19,792</td>
<td>32,109,087,023</td>
</tr>
<tr>
<td>China</td>
<td>583,495,310</td>
<td>16,676,921</td>
<td>600,173,231</td>
<td>27,511,269</td>
<td>7,584,757</td>
<td>8,442,838</td>
<td>31%</td>
<td>25%</td>
<td>193</td>
<td>152,537,487</td>
</tr>
<tr>
<td>Mongolia</td>
<td>1,083,409,658</td>
<td>7,372,602</td>
<td>1,090,782,260</td>
<td>(372,884,284)</td>
<td>217,253</td>
<td>247,477</td>
<td>*</td>
<td>25%</td>
<td>3,465</td>
<td>10,096,454,154</td>
</tr>
<tr>
<td>New Zealand</td>
<td>30,654</td>
<td>480,909,159</td>
<td>480,939,813</td>
<td>(209,258,416)</td>
<td>(1,084,445)</td>
<td>(1,084,568)</td>
<td>*</td>
<td>28%</td>
<td>690</td>
<td>91,494,915</td>
</tr>
<tr>
<td>Singapore</td>
<td>6,986,913,062</td>
<td>3,420,959,180</td>
<td>10,416,872,242</td>
<td>1,191,126,230</td>
<td>26,298,604</td>
<td>44,749,705</td>
<td>4%</td>
<td>17%</td>
<td>456</td>
<td>1,045,337,658</td>
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<tr>
<td>Hong Kong</td>
<td>316,421</td>
<td>316,421</td>
<td>632,842</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>1</td>
<td>252</td>
</tr>
<tr>
<td>India</td>
<td>3,537,623</td>
<td>17,789,227</td>
<td>21,326,850</td>
<td>4,730,707</td>
<td>1,076,080</td>
<td>883,756</td>
<td>14%</td>
<td>25%</td>
<td>324</td>
<td>2,756,056</td>
</tr>
<tr>
<td>Indonesia</td>
<td>7,256</td>
<td>–</td>
<td>7,256</td>
<td>125,220</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Japan</td>
<td>51,262</td>
<td>8,044,380</td>
<td>8,095,642</td>
<td>239,287</td>
<td>(404,774)</td>
<td>239,382</td>
<td>100%</td>
<td>31%</td>
<td>24</td>
<td>1,781,576</td>
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<td>–</td>
<td>1,693,906</td>
<td>(9,258,987)</td>
<td>–</td>
<td>–</td>
<td>25%</td>
<td>20%</td>
<td>42</td>
<td>1,383,491</td>
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<td>Korea, Republic</td>
<td>8,302</td>
<td>1,796,503</td>
<td>1,804,805</td>
<td>79,819</td>
<td>51,578</td>
<td>51,000</td>
<td>64%</td>
<td>25%</td>
<td>9</td>
<td>667,279</td>
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<td>Lao People's Democratic Republic</td>
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<td>–</td>
<td>5,691</td>
<td>(640,237)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>21%</td>
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<td>1,227</td>
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<td>12,336,129</td>
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<td>152,719</td>
<td>247,462</td>
<td>32%</td>
<td>24%</td>
<td>1</td>
<td>8,584,165</td>
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<td>Papua New Guinea</td>
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<td>28,001</td>
<td>34,261</td>
<td>(443,717)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>110,218</td>
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<td>Philippines</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Taiwan, Province of China</td>
<td>–</td>
<td>278,914</td>
<td>278,914</td>
<td>15,578</td>
<td>2,037</td>
<td>3,638</td>
<td>23%</td>
<td>20%</td>
<td>1</td>
<td>–</td>
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<td>Brazil</td>
<td>805,310</td>
<td>97,216,983</td>
<td>98,022,273</td>
<td>(23,647,883)</td>
<td>1,933,141</td>
<td>2,033,634</td>
<td>*</td>
<td>34%</td>
<td>103</td>
<td>106,845,689</td>
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<td>Canada</td>
<td>2,823,928,773</td>
<td>5,517,347,449</td>
<td>8,341,276,222</td>
<td>353,960,831</td>
<td>383,548,574</td>
<td>338,033,981</td>
<td>96%</td>
<td>31%</td>
<td>11,814</td>
<td>14,193,659,745</td>
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<td>Chile</td>
<td>–</td>
<td>15,186,320</td>
<td>15,186,320</td>
<td>1,218,386</td>
<td>64,265,964</td>
<td>37,840</td>
<td>3%</td>
<td>27%</td>
<td>58</td>
<td>425,591</td>
</tr>
<tr>
<td>United States</td>
<td>4,175,848,473</td>
<td>503,295,139</td>
<td>4,679,143,612</td>
<td>(220,899,559)</td>
<td>6,446,138</td>
<td>6,332,633</td>
<td>*</td>
<td>24%</td>
<td>3,543</td>
<td>6,485,944,950</td>
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<td>Argentina</td>
<td>980,961</td>
<td>–</td>
<td>980,961</td>
<td>(16,286,350)</td>
<td>11,864</td>
<td>11,864</td>
<td>*</td>
<td>30%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Aruba</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Bermuda</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(73,839)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Bolivia, Plurinational State of</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(6,911)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>British Virgin Islands</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Colombia</td>
<td>431,839</td>
<td>–</td>
<td>431,839</td>
<td>(1,032,039)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Jamaica</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(4,390,840)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Mexico</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(105,616)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Peru</td>
<td>308,389</td>
<td>8,776</td>
<td>317,165</td>
<td>(23,888,471)</td>
<td>1,379</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>58</td>
<td>16,957,171</td>
</tr>
</tbody>
</table>

\* Rate is an approximate weighted average rate across our businesses

\[\text{Refer to explanation in country summaries}\]
### Our 2020 Country-by-Country Report (page 2)

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
<th>Related-party revenue</th>
<th>Total revenue</th>
<th>Profit/(loss) before income tax</th>
<th>Income tax paid (on cashbasis)</th>
<th>Income tax accrued—current year</th>
<th>CBC effective tax rate</th>
<th>Statutory corporate tax rate</th>
<th>Number of employees</th>
<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>391,372,484</td>
<td>1,181,298</td>
<td>392,553,782</td>
<td>19,111,229</td>
<td>(160,722)</td>
<td>528,623</td>
<td>3%</td>
<td>29%</td>
<td>43</td>
<td>5,206,121</td>
</tr>
<tr>
<td>France</td>
<td>416,380,817</td>
<td>110,335,591</td>
<td>526,716,408</td>
<td>(194,385,484)</td>
<td>6,147,654</td>
<td>–</td>
<td>0%</td>
<td>31%</td>
<td>265</td>
<td>58,460,821</td>
</tr>
<tr>
<td>Iceland</td>
<td>488,053</td>
<td>378,752,595</td>
<td>379,240,648</td>
<td>(112,708,317)</td>
<td>(15,331)</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>384</td>
<td>162,780,916</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>4,546,703</td>
<td>354,685,084</td>
<td>359,231,787</td>
<td>357,730,978</td>
<td>28,328,413</td>
<td>9,342,505</td>
<td>3%</td>
<td>25%</td>
<td>1</td>
<td>–</td>
</tr>
<tr>
<td>Netherlands</td>
<td>150,288</td>
<td>555,026,599</td>
<td>555,176,887</td>
<td>(115,161,477)</td>
<td>2,874,423</td>
<td>30,666,336</td>
<td>–*</td>
<td>25%</td>
<td>195</td>
<td>25,950,071</td>
</tr>
<tr>
<td>Serbia</td>
<td>116,441</td>
<td>15,327</td>
<td>131,768</td>
<td>(60,119,274)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>15%</td>
<td>83</td>
<td>1,463,951</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>2,334,242,675</td>
<td>680,382,109</td>
<td>3,014,624,784</td>
<td>(1,183,233,271)</td>
<td>112,648,753</td>
<td>10,321,500</td>
<td>–*</td>
<td>19%</td>
<td>172</td>
<td>123,946,237</td>
</tr>
<tr>
<td>Finland</td>
<td>–</td>
<td>–</td>
<td>(1,734,790)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>–</td>
<td>9,335</td>
</tr>
<tr>
<td>Germany</td>
<td>501,710</td>
<td>6,164,264</td>
<td>6,665,974</td>
<td>5,359,356</td>
<td>453,414</td>
<td>925,457</td>
<td>12%</td>
<td>30%</td>
<td>18</td>
<td>2,131,623</td>
</tr>
<tr>
<td>Italy</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>24%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Jersey</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Malta</td>
<td>–</td>
<td>–</td>
<td>48,926</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Spain</td>
<td>9,995,048</td>
<td>2,437,861</td>
<td>12,432,909</td>
<td>(3,580,557)</td>
<td>72,061</td>
<td>69,603</td>
<td>–*</td>
<td>25%</td>
<td>12</td>
<td>3,640,022</td>
</tr>
<tr>
<td>Switzerland</td>
<td>70,713</td>
<td>10,436,996</td>
<td>10,507,709</td>
<td>(2,967,332)</td>
<td>2,165,248</td>
<td>597,080</td>
<td>–*</td>
<td>15%</td>
<td>2</td>
<td>81,961</td>
</tr>
<tr>
<td>Guinea</td>
<td>–</td>
<td>–</td>
<td>(13,890,888)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>69</td>
<td>–</td>
</tr>
<tr>
<td>Madagascar</td>
<td>100,445,448</td>
<td>44,040,966</td>
<td>144,486,414</td>
<td>24,961,907</td>
<td>673,471</td>
<td>700,050</td>
<td>3%</td>
<td>20%</td>
<td>459</td>
<td>735,386,607</td>
</tr>
<tr>
<td>South Africa</td>
<td>623,427,221</td>
<td>53,651,141</td>
<td>677,078,362</td>
<td>103,229,305</td>
<td>54,061,767</td>
<td>51,992,916</td>
<td>50%</td>
<td>28%</td>
<td>2,005</td>
<td>1,543,696,081</td>
</tr>
<tr>
<td>Botswana</td>
<td>–</td>
<td>–</td>
<td>(314,228)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>22%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Mozambique</td>
<td>–</td>
<td>–</td>
<td>(3,977,819)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>532,992</td>
</tr>
<tr>
<td>Namibia</td>
<td>–</td>
<td>–</td>
<td>(615,501)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Zambia</td>
<td>312,947</td>
<td>–</td>
<td>312,947</td>
<td>(25,191,124)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>24</td>
<td>1,695,201</td>
</tr>
<tr>
<td>Oman</td>
<td>–</td>
<td>159,133</td>
<td>159,133</td>
<td>(4,464)</td>
<td>18,687</td>
<td>18,687</td>
<td>–*</td>
<td>15%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>United Arab Emirates</td>
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<td>109,386</td>
<td>109,386</td>
<td>(76,751)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
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</table>


* Refer to explanation in country summaries
Reconciliations to 2020 Annual Report and Taxes Paid Report

GRI 207 requires us to reconcile certain data included in the GRI Country-by-Country Report (“GRI CBCR”) to our audited consolidated financial statements. In relation to the unrelated-party revenue, profit/(loss) before income tax, income tax paid (on cash basis) and tangible assets other than cash and cash equivalents, the relevant reconciliations are provided to our 2020 Annual Report which is available on our website. In addition, we have also provided a reconciliation between the income tax paid (on cash basis) to our 2020 Taxes Paid Report which is also available on our website.

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<th>Unrelated-party revenue</th>
<th>$bn</th>
</tr>
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<td>Sales revenue</td>
<td>44.6</td>
</tr>
<tr>
<td>Other income</td>
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<td>Financial income</td>
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<tr>
<td>Exchange gains on external debt</td>
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</tr>
<tr>
<td>Adjustments</td>
<td>0.1</td>
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<td><strong>GRI CBCR total</strong></td>
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<table>
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<th>Income tax paid (on cash basis)</th>
<th>$m</th>
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</tr>
<tr>
<td>Adjustments / rounding</td>
<td>-</td>
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<td><strong>GRI CBCR total</strong></td>
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<table>
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<th>Reconciliation to Taxes Paid Report</th>
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<td>GRI CBCR tax paid</td>
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</tr>
<tr>
<td>Tax paid by EAU s:</td>
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<tr>
<td>Chile (Escondida - excluding dividend withholding)</td>
<td>173</td>
</tr>
<tr>
<td>Guinea (Sangaredi)</td>
<td>13</td>
</tr>
<tr>
<td>Oman (Sohar)</td>
<td>3</td>
</tr>
<tr>
<td>Brazil (MRN)</td>
<td>3</td>
</tr>
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<td><strong>Taxes Paid Report total</strong></td>
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<table>
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<th>Profit/(loss) before income tax</th>
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</thead>
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<td>Profit before tax</td>
<td>15.4</td>
</tr>
<tr>
<td>EAU profit elimination</td>
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</tr>
<tr>
<td>EAU impairment elimination</td>
<td>0.3</td>
</tr>
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<td><strong>GRI CBCR total</strong></td>
<td>15.1</td>
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<table>
<thead>
<tr>
<th>Tangible assets other than cash or cash equivalents</th>
<th>$bn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, plant and equipment</td>
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</tr>
<tr>
<td>Inventories (non-current)</td>
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<tr>
<td>Inventories (current)</td>
<td>3.9</td>
</tr>
<tr>
<td>Adjustments / rounding</td>
<td>0.1</td>
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<tr>
<td><strong>GRI CBCR total</strong></td>
<td>67.0</td>
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</table>
## Constituent entities resident in each tax jurisdiction

### Argentina
- Rio Tinto Mining and Exploration Limited (P.E.)*
- Nihulnbuy Corporation Limited
- Norgold Pty Limited
- North Gold (W.A.) Pty Ltd
- North Insurances Pty. Ltd
- North IOC Holdings Pty Ltd
- North Limited
- North Mining Limited
- Pacific Aluminium Pty. Limited
- Pechemey Consolidated Australia Pty Limited
- Peko Exploration Pty Ltd
- Peko-Wallisend Pty Ltd
- Pilbara Iron Company (Services) Pty Ltd
- Pilbara Iron Ltd
- Project Generation Group Pty Ltd
- Queensland Alumina Limited
- Queensland Coal Pty. Limited
- Ranges Management Company Pty Ltd
- Ranges Mining Pty Ltd
- Rio Tinto (Commercial Paper) Limited
- Rio Tinto Advisory Services Pty Limited
- Rio Tinto Alcan Technology Pty Ltd
- Rio Tinto Aluminium (Bell Bay) Limited
- Rio Tinto Aluminium (Holdings) Limited
- Rio Tinto Aluminium Bell Bay Sales Pty Limited
- Rio Tinto Aluminium Limited
- Rio Tinto Aluminium Services Pty Limited
- Rio Tinto Asia Pty. Limited
- Rio Tinto Base Metals Pty. Limited
- Rio Tinto Coal (Clarmont) Pty Ltd
- Rio Tinto Coal Australia Pty Limited
- Rio Tinto Coal Investments Pty Limited
- Rio Tinto Coal NSW Holdings Limited
- Rio Tinto Exploration Pty Limited
- Rio Tinto Finance (USA) Limited
- Rio Tinto Finance Limited
- Rio Tinto Investments One Pty Limited
- Rio Tinto Investments Two Pty Limited
- Rio Tinto Limited
- Rio Tinto PACE Australia Pty Limited
- Rio Tinto Services Limited
- Rio Tinto Shared Services Pty Limited
- Rio Tinto Shipping Pty. Limited
- Rio Tinto Staff Fund (Retired) Pty Limited
- Rio Tinto Winu Pty Limited
- Robe River Limited
- Robe River Mining Co. Pty. Ltd
- Robe River Ore Sales Pty. Ltd
- Rocklea Station Pty Ltd
- RTA AAL Australia Limited
- RTA Boyne Limited
- RTA Gove Pty Limited
- RTA Holdco Australia 1 Pty Ltd
- RTA Holdco Australia 3 Pty Ltd
- RTA Holdco Australia 5 Pty Ltd
- RTA Holdco Australia 6 Pty Ltd
- RTA Pacific Pty Limited
- RTA Sales Pty Ltd
- RTA Smelter Development Pty Limited
- RTA Weipa Pty Ltd
- RTA Yarwun Pty Ltd
- RTLD Aus Pty Ltd
- RTPDS Aus Pty Ltd
- Southern Copper Pty. Limited
- Swiss Aluminium Australia Limited
- Technological Resources Pty. Limited
- The Barrier Corporation (Vic.) Pty. Limited
- The Zinc Corporation Pty Ltd
- Tinto Holdings Australia Pty. Limited
- Tomago Aluminium Company Pty Limited
- Trans Territory Pipeline Pty Limited
- TRQ Australia Pty. Ltd
- Wimmera Industrial Minerals Pty. Limited
- Winchester South Development Company Proprietary Limited
- Yarralooloa Pastoral Co

### Belgium
- Rio Tinto Diamonds NV

### Bermuda
- North IOC (Bermuda) Holdings Limited
- North IOC (Bermuda) Limited
- QIT Madagascar Minerals Ltd

### Bolivia, Plurinational State of
- Rio Tinto Mining and Exploration Limited (P.E.)*

### Botswana
- Rio Tinto Mining and Exploration Limited (P.E.)*

### Brazil
- Alcan Alumina Ltda.
- Alcan Composites Brasil Ltda
- Empresa de Mineração Fínea Ltda
- Mineração Tabuleiro Ltda
- Química e Metalúrgica Mequital Ltda
- Rio de Contas Desenvolvimentos Minerais Ltda
- Rio Santa Rita Empreendimentos e-Participações Ltda
- Rio Tinto Desenvolvimentos Minerais Ltda
- Rio Tinto Mineração do Brasil Ltda

### British Virgin Islands
- THR OYU TOLGOI LTD

### Canada
- 10029734 Canada Inc
- 1043802 Ontario Ltd
- 10676276 Canada Inc
- 10676284 Canada Inc
- 11091905 Canada Inc
- 1109723 B.C. Ltd
- 46106 YUKON INC
- 46117 YUKON INC
- 535630 YUKON INC
- 7999674 CANADA INC
- 9539549 CANADA INC
- Alcan Management Services Canada Limited/Societe de Services de Gestion Alcan Canada Limitée
- Alcan Packaging Canada Limited
- Alcan Realty Limited/Societe Immobiliére Alcan Limitée
Appendix 3

Constituent entities resident in each tax jurisdiction continued

Aluminum Company of Canada Limited/Aluminium du Canada Limitée
Carol Lake Company Ltd
Diavik Diamond Mines (2012) Inc
ELYSSIS Limited Partnership/ELYSSIS Société en Commandite
Gulf Power Company/La Compagnie Gulf Power
Iron Ore Company of Canada (P.E.)*
Northern Land Company Ltd
Pechiney Reynolds Quebec, Inc. (P.E.)*
Quebec North Shore and Labrador Railway Company/Compagnie de Chemin de Fer du Littoral Nord de Quebec et du Labrador Inc
Rio Tinto Alcan Fund Inc
Rio Tinto Alcan Inc
Rio Tinto Alcan International Ltd. / Rio Tinto Alcan International Ltd.
Rio Tinto Canada Diamond Operation Management Inc
Rio Tinto Canada Inc
Rio Tinto Canada Management Inc/ Rio Tinto Gestion Canada Inc
Rio Tinto Canada Uranium Corporation
Rio Tinto Diamonds and Minerals Canada Holding Inc.
Rio Tinto Exploration Canada Inc
Rio Tinto Fal.Con Diamonds Inc
Rio Tinto Fer et Titane inc
Rio Tinto Iron and Titanium Canada Inc./Rio Tinto Fer et Titane Canada Inc
Rio Tinto PAC Canada Inc. / Gestion Rio Tinto PAC Canada Inc
Rio Tinto Potash Management Inc./Rio Tinto Potasse Management Inc
Rio Tinto Saskatchewan Management Inc
Rio Tinto Saskatchewan Potash Holdings General Partner Inc
Rio Tinto Saskatchewan Potash Holdings Limited Partnership
Rio Tinto Shipping (Asia) Pte. Ltd. (P.E.)*
The Roberval and Saguenay Railway Company/ La Compagnie du Chemin de Fer Roberval Saguenay
THR MINES (BC) LTD
THR Mines Services Co. Ltd
Turquoise Hill Resources Ltd

Chile
Rio Tinto Mining and Exploration Limited (P.E.)*

China
Alcan Management Services (Shanghai) Co., Ltd
Rio Tinto Iron & Titanium (Suzhou) Co., Ltd
Rio Tinto Limited Beijing Representative Office (P.E.)*
Rio Tinto Limited Shanghai Representative Office (P.E.)*
Rio Tinto Minerals Exploration (Beijing) Co., Ltd
Rio Tinto Mining Commercial (Shanghai) Co. Ltd
Rio Tinto Trading (Shanghai) Co., Ltd
Turquoise Hill (Beijing) Services Company Ltd

Colombia
Rio Tinto Mining and Exploration Limited (P.E.)*

France
Aluminium Pechiney
AP Service
Borax Français
France Aluminum Recyclage Sa
Pechiney Bâtiment
Rio Tinto Aluminium Pechiney
Rio Tinto France S.A.S.
Rio Tinto Iron Ore Europe S.A.S.
RTA Holdco France 1 S.A.S
RTA Holdco France 2 S.A.S

Finland
Rio Tinto Exploration Finland OY

Germany
Alcan Betriebs- und Verwaltungsgesellschaft GmbH
Alcan Lebensmittelverpackungen GmbH
Alcan Packaging Mühltal GmbH & Co. KG
Rio Tinto Commercial GmbH
Rio Tinto Iron & Titanium GmbH
Rio Tinto Iron & Titanium Holdings GmbH
Scheuch Unterstuzungskasse GmbH

Guinea
Rio Tinto Guinée S.A.
SIMFER S.A.
Société Minière Et De Participations Guinéenne Alusuisse

Hong Kong
Alcan Asia Limited
Rio Tinto (Hong Kong) Ltd
Rio Tinto Asia Ltd

Iceland
Rio Tinto Iceland Ltd

India
Rio Tinto Exploration and Mining (India) Private Limited
Rio Tinto Exploration India Private Limited
Rio Tinto India Private Limited
Rio Tinto Orissa Mining Private Ltd

Indonesia
PT Hutang Lindung Kelian Lestari
PT Kelian Equatorial Mining

Italy
Italiumina Srl

Jamaica
Rio Tinto Alcan Inc. (P.E.)*

Japan
Rio Tinto Japan Ltd

Jersey
Simfer Jersey Finance 1 Ltd
Simfer Jersey Finance 2 Ltd

Kazakhstan
Balkhash Saryshagan LLP
Korgantas LLP
Rio Tinto Exploration Kazakhstan LLP
Rio Tinto Mining and Exploration Limited (P.E.)*

Korea, Republic Of
Rio Tinto Korea Ltd

Lao People’s Democratic Republic
Lao Sanyax Minerals Company Limited

Luxembourg
Movele
Société De Financement Des Risques Industriels

Madagascar
Port d’Ehoala S.A.
QIT Madagascar Minerals SA

Malaysia
Borax Malaysia Sdn Bhd

Malta
Falcon Insurance Ltd

Mexico
Kennebec Exploration Mexico, S.A. de C.V.

Mongolia
Asia Gold Mongolia LLC
Asia Naran Bulag LLC
Heruga Exploration LLC
Oyu Tolgoi LLC
Rio Tinto Holdings LLC
Rio Tinto Mongolia LLC
SGLS LLC

Mozambique
Mutamba Mineral Sands S.A.
Rio Tinto Mining and Exploration Limited (P.E.)*

Namibia
Rio Tinto Mining and Exploration Limited (P.E.)*

Netherlands
Alcan Holdings Europe B.V.
Alcan Holdings Nederland B.V.
Aluminium & Chemie Rotterdam B.V.
Bektaui B.V.
Borax Rotterdam N.V.
Oyu Tolgoi Netherlands BV
Rio Tinto Diamonds Netherlands B.V.
Saryarka B.V.
Turquoise Hill Netherlands Cooperative U.A.

New Zealand
Electric Power Generation Limited
New Zealand Aluminium Smelters Ltd
NZAS Retirement Fund Trustee Limited
Pacific Aluminium (New Zealand) Limited

Oman
Rio Tinto Sohar Logistics LLC

Papua New Guinea
Rio Tinto Exploration (PNG) Limited

Peru
CIA. Inmobiliaria e Inversiones Cosmos S.A.C.
Compañia de Transmisión Sierraoreiente S.A.C.
Rio Tinto Minera Peru Limitada SAC
Rio Tinto Mining and Exploration S.A.C.

Philippines
Pechiney Philippines Inc.
Turquoise Hill Resources Philippines Inc

Serbia
Rio Sava Exploration DOO
Rio Tinto Exploration Dunav d.o.o. Beograd-Vraca

Singapore
AGM Holding Company Pte Ltd
Chlor Alkalii Unit Pte Ltd
East Kalimantan Coal Pte. Ltd
IAL Holdings Singapore Pte Ltd

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Constituent entities resident in each tax jurisdiction
continued

Metals & Minerals Insurance Pte. Limited  
Rio Tinto Exploration (Asia) Holdings Pte. Ltd  
Rio Tinto Global Employment Company Pte. Ltd  
Rio Tinto Marketing Pte. Ltd  
Rio Tinto Minerals Asia Pte Ltd  
Rio Tinto Procurement (Singapore) Pte Ltd  
Rio Tinto Pte Ltd  
Rio Tinto Shipping (Asia) Pte. Ltd.  
Rio Tinto Singapore Holdings Pte Ltd  
Rio Tinto Commercial Pte. Ltd  
Sharp Strategic Funding Pte. Ltd  
Singapore Metals Pte. Ltd  
The Kelian Community and Forest Protection Trust  
THR Kharagbai Pte Ltd  
THR Uaan Pte. Ltd  
Turquoise Hill Resources Singapore Pte Ltd  
West Kutai Foundation Limited  
Wright Mgmt Services Pte. Ltd

South Africa
Nozalela Mineral Sands (Pty) Ltd  
Richards Bay Mining (Proprietary) Limited  
Richards Bay Mining Holdings (Proprietary) Limited  
Richards Bay Prefco (Pty) Ltd  
Richards Bay Titanium (Proprietary) Limited  
Richards Bay Titanium Holdings (Proprietary) Limited  
Rio Tinto Management Services South Africa (Proprietary) Ltd  
Rio Tinto Mining and Exploration Limited (P.E.)*  
Riversdale Connections (Proprietary) Ltd  
Tisland (Proprietary) Limited  
Zululand Titanium (Pty) Ltd

Spain
Borax España, S.A.  
Borax Europe Limited (P.E.)*  
Industrias Metalicas Castello S.A.

Switzerland
Alcan Holdings Switzerland AG (SA/Ltd.)  
Alcan Trading AG (SA/Ltd.)  
Champlain Reinsurance Company Ltd.  
Metallerwerke Refonda AG

Taiwan, Province of China
Rio Tinto Asia Limited Taiwan Branch

United Arab Emirates
Rio Tinto Alcan Middle East DMCC

United Kingdom
Alcan Chemicals Limited  
Alcan Farms Limited  
Anglesey Aluminium Metal Limited  
Borax Europe Limited  
British Alcan Aluminium Limited  
IEA Coal Research Limited  
IEA Environmental Projects Limited  
IOC Sales Limited  
Lawson Mardon Flexible Limited  
Lawson Mardon Smith Brothers Ltd.  
Pechiney Aviatube Limited  
Rio Tinto Australian Holdings Limited  
Rio Tinto Bahia Holdings Limited  
Rio Tinto Brazilian Holdings Limited  
Rio Tinto Brazilian Investments Limited  
Rio Tinto Diamonds Limited  
Rio Tinto Eastern Investments B.V.  
Rio Tinto Energy Limited  
Rio Tinto Escondida Limited**  
Rio Tinto EuropeanHoldings Limited  
Rio Tinto Finance (USA) plc  
Rio Tinto Finance plc  
Rio Tinto Indonesian Holdings Limited  
Rio Tinto International Holdings Limited  
Rio Tinto Iron & Titanium Limited  
Rio Tinto Iron Ore Atlantic Limited  
Rio Tinto Iron Ore Trading China Limited  
Rio Tinto Jersey Holdings 2010 Limited**  
Rio Tinto London Limited  
Rio Tinto Marketing Services Limited  
Rio Tinto Medical Plan Trustees Limited  
Rio Tinto Metals Limited  
Rio Tinto Minerals Development Limited  
Rio Tinto Mining and Exploration Limited  
Rio Tinto Nominees Limited  
Rio Tinto OT Management Limited  
Rio Tinto Overseas Holdings Limited  
Rio Tinto Pension 2009 Trustees Limited  
Rio Tinto Pension Fund Trustees Limited  
Rio Tinto Pension Investments Limited  
Rio Tinto Peru Limited  
Rio Tinto plc  
Rio Tinto Secretariat Limited  
Rio Tinto Smirler UK Limited  
Rio Tinto South East Asia Limited  
Rio Tinto Sulawesi Holdings Limited  
Rio Tinto Technological Resources UK Limited  
Rio Tinto Uranium Limited  
Rio Tinto Western Holdings Limited  
RTA Holdco 1 Limited  
RTA Holdco 4 Limited  
RTA Holdco 7 Limited  
RTA Holdco 8 Limited  
RTAlcan 2 LLC**  
RTAlcan 3 LLC**  
RTLDS UK Limited  
Smifer Jersey Limited**  
Smifer Jersey Nominee Limited  
TBAC Limited  
Thos. W. Ward Limited

United States
201 Logistics Center, LLC  
Alcan Corporation  
Alcan Finances USA LLC  
Alcan International Network U.S.A. Inc.  
Alcan Management Services Canada Limited/Societe de Services de Gestion Alcan Canada Limitée (P.E.)*  
Alcan Primary Products Company LLC  
Alcan Primary Products Corporation  
Daybreak Development LLC  
Daybreak Property Holdings LLC  
Daybreak Secondary Water Distribution Company  
Daybreak Water Holding LLC  
DB Medical I LLC  
DBVC1 LLC  
Eastland Management Inc.  
Flambeau Mining Company  
Green Mountain Mining Venture  
Henlopen Manufacturing Co., Inc  
High Purity Iron Inc.  
Integrity Land and Cattle LLC  
Iron Ore Company of Canada  
Kennecott Barneys Canyon Mining Company  
Kennecott Exploration Company  
Kennecott Holdings Corporation  
Kennecott Land Company  
Kennecott Land Investment Company LLC  
Kennecott Molybdenum Company  
Kennecott Nevada Copper Company  
Kennecott Ridgeway Mining Company  
Kennecott Royalty Company  
Kennecott Services Company  
Kennecott Uranium Company  
Kennecott Utah Copper LLC  
Kennecott Water Distribution LLC  
Magma Arizona Railroad Company  
Minera Kennecott, S.A. de C.V.  
Pacific Coast Mines, Inc.  
Pechiney Béancourc, Inc.  
Pechiney Cast Plate, Inc  
Pechiney Holdings, Inc  
Pechiney Metals LLC  
Pechiney Plastic Packaging, Inc  
Pechiney Reynolds Quebec, Inc  
Pechiney Sales Corporation  
Resolution Copper Company  
Resolution Copper Mining LLC  
Rio Tinto America Holdings Inc  
Rio Tinto America Inc  
Rio Tinto AlM Company  
Rio Tinto Commercial Americas Inc  
Rio Tinto Energy America Inc  
Rio Tinto Hydrogen Energy LLC  
Rio Tinto Minerals Inc.  
Rio Tinto Mining and Exploration Inc  
Rio Tinto Services Inc  
Rio Tinto Technological Resources Inc  
RTAlcan 1 LLC  
Skymont Corporation  
Sohio Western Mining Company  
Solutions Strategiques Funding LLC  
Swift Current Land & Cattle LLC  
The Pyrites Company, Inc.  
THR Delaware Holdings, LLC  
Three Crowns Insurance Company Limited**  
U.S. Borax Inc
Constituent entities resident in each tax jurisdiction

continued

<table>
<thead>
<tr>
<th>Company</th>
<th>Home country location</th>
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<tbody>
<tr>
<td>Rio Tinto Mining and Exploration Limited</td>
<td>United Kingdom</td>
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<tr>
<td>Iron Ore Company of Canada</td>
<td>United States</td>
</tr>
<tr>
<td>Pechiney Reynolds Quebec, Inc.</td>
<td>United States</td>
</tr>
<tr>
<td>Rio Tinto Shipping (Asia) Pte. Ltd.</td>
<td>Singapore</td>
</tr>
<tr>
<td>Rio Tinto Alcan Inc.</td>
<td>Canada</td>
</tr>
<tr>
<td>Borax Europe Limited</td>
<td>United Kingdom</td>
</tr>
<tr>
<td>Rio Tinto Asia Ltd</td>
<td>Hong Kong</td>
</tr>
<tr>
<td>Alcan Management Services Canada Limited</td>
<td>Canada</td>
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<tr>
<td>Rio Tinto Limited Shanghai Representative Office</td>
<td>Australia</td>
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<tr>
<td>Rio Tinto Limited Beijing Representative Office</td>
<td>Australia</td>
</tr>
</tbody>
</table>

* The home country location of the companies that have permanent establishments in various jurisdictions in the table above is as follows:

**The tax jurisdiction for the following entities is different from the country of incorporation:

<table>
<thead>
<tr>
<th>Entities that are tax resident in a country other than their country of incorporation</th>
<th>Country of incorporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rio Tinto Escondida Limited</td>
<td>Bermuda</td>
</tr>
<tr>
<td>Rio Tinto Jersey Holdings 2010 Limited</td>
<td>Jersey</td>
</tr>
<tr>
<td>Simfer Jersey Limited</td>
<td>Jersey</td>
</tr>
<tr>
<td>RTAlcan2 LLC</td>
<td>United States</td>
</tr>
<tr>
<td>RTAlcan 3 LLC</td>
<td>United States</td>
</tr>
<tr>
<td>Three Crowns Insurance Company Limited</td>
<td>Bermuda</td>
</tr>
</tbody>
</table>