Country-by-Country Report 2021
In 2021, we paid $13.3 billion in taxes and royalties globally, including $11.1 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 Taxes Paid: Our Economic Contribution 2021 (2021 Taxes Paid Report) to disclose associated financial information on a country-by-country basis for all countries where we had a taxable presence in 2021. 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. We make these additional disclosures annually.

For ease of reference, we have provided the country-by-country disclosures on a regional basis with associated commentary and in a 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 2021 Taxes Paid Report.

This report, together with our 2021 Taxes Paid Report, meets the requirements of the “GRI 207: Tax standard” of the Global Sustainability Standards Board of the Global Reporting Initiative (GRI).

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

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Our operations are located on land and waters that have belonged to Indigenous peoples for tens of thousands of years. We respect their ongoing deep connection to Country and recognise the vast knowledge Indigenous peoples have of the land, water and environment. We pay respects to Elders, both past and present, and further acknowledge the important role that Indigenous peoples continue to play within our business and our communities.
Key countries

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
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<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>China</td>
<td>2,000,923,708</td>
<td>36,183,117</td>
<td>2,037,106,825</td>
<td>(172,997,343)</td>
<td>26,676,992</td>
<td>3,820,420</td>
<td>*</td>
<td>25%</td>
<td>206</td>
<td>1,227,315,387</td>
</tr>
<tr>
<td>Mongolia</td>
<td>1,975,570,727</td>
<td>8,028,576</td>
<td>1,983,599,303</td>
<td>472,485,727</td>
<td>203,711</td>
<td>267,271</td>
<td>0%</td>
<td>25%</td>
<td>3,513</td>
<td>11,204,085,734</td>
</tr>
<tr>
<td>New Zealand</td>
<td>2,509,730</td>
<td>707,816,747</td>
<td>2,107,328,477</td>
<td>182,427,828</td>
<td>7,059</td>
<td>35,298,368</td>
<td>19%</td>
<td>28%</td>
<td>665</td>
<td>229,802,380</td>
</tr>
<tr>
<td>Singapore</td>
<td>8,323,608,100</td>
<td>5,004,985,760</td>
<td>13,328,593,860</td>
<td>2,240,950,375</td>
<td>28,411,242</td>
<td>70,766,400</td>
<td>3%</td>
<td>17%</td>
<td>450</td>
<td>1,001,922,405</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 $13.3 billion in taxes and royalties paid globally during 2021, $11.1 billion was paid in Australia, including $7.7 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.

Our activities in China resulted in an accounting loss overall. Notwithstanding the overall accounting loss position, tax was accrued in respect of some entities which are in a taxable profit position in absence of the ability to offset tax losses from other entities.

Mongolia
Our activities in Mongolia mainly 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 (as at 31 December 2021). 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.

In 2021 the Oyu Tolgoi underground mine was still under construction, however the open pit mine was operational and overall Oyu Tolgoi generated an accounting profit for the year. Oyu Tolgoi has tax losses available from previous years to offset its taxable profits, resulting in no corporate tax paid or accrued for the year and a 0% CBC ETR. Notwithstanding this, Oyu Tolgoi paid $544 million in other taxes, royalties and charges to Mongolian governments as disclosed in our 2021 Taxes Paid Report. The income tax accrued disclosed in the table above relates to withholding tax on interest paid on customers on receivables and withholding tax on interest received on deposits with Mongolian banks.

New Zealand
New Zealand’s Aluminium Smelter (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 generated a profit for accounting and tax purposes in 2021. The CBC ETR was lower than the statutory rate primarily as a result of tax losses available from prior years to offset some of the taxable profits.

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 is due to the application of tax incentives available to our activities. More information in relation to our Singapore commercial centre can be found in our 2021 Taxes Paid Report on our website.

<table>
<thead>
<tr>
<th>Key countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
</tr>
<tr>
<td>- Business activities: Exploring, producing, and exporting a range of commodities.</td>
</tr>
<tr>
<td>- Largest part of the company’s business and most tax is paid here.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>- Business activities: Exploring, producing, and exporting iron ore and bauxite.</td>
</tr>
<tr>
<td>- Accounting loss overall in 2021.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>- Activities: Oyu Tolgoi project, exploration, information and technology services, administration, and support services.</td>
</tr>
<tr>
<td>- Tax losses available from previous years to offset taxable profits.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>- Activities: Aluminium Smelter (NZAS), using renewable hydroelectricity.</td>
</tr>
<tr>
<td>- Profit for accounting and tax purposes in 2021.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>- Activities: Commercial centre, sales and marketing, procurement, and marine and logistics businesses.</td>
</tr>
<tr>
<td>- Primary difference between statutory and CBC ETR due to tax incentives.</td>
</tr>
</tbody>
</table>

Refer to explanation below.
### Other countries

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong</td>
<td>–</td>
<td>33,852</td>
<td>33,852</td>
<td>1,237,525</td>
<td>7,830</td>
<td>7,830</td>
<td>1%</td>
<td>17%</td>
<td>2</td>
<td>–</td>
</tr>
<tr>
<td>India</td>
<td>2,521,205</td>
<td>20,103,566</td>
<td>22,624,771</td>
<td>3,759,003</td>
<td>1,062,712</td>
<td>951,483</td>
<td>25%</td>
<td>25%</td>
<td>354</td>
<td>2,093,597</td>
</tr>
<tr>
<td>Indonesia</td>
<td>27,296</td>
<td>–</td>
<td>27,296</td>
<td>(13,300,633)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Japan</td>
<td>1,596</td>
<td>9,423,362</td>
<td>9,424,958</td>
<td>1,546,715</td>
<td>1,044,287</td>
<td>396,694</td>
<td>26%</td>
<td>31%</td>
<td>22</td>
<td>930,566</td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>62,373</td>
<td>–</td>
<td>62,373</td>
<td>(17,054,268)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>39</td>
<td>1,228,454</td>
</tr>
<tr>
<td>Korea, Republic of</td>
<td>3,439</td>
<td>2,279,126</td>
<td>2,282,565</td>
<td>413,458</td>
<td>(641)</td>
<td>127,802</td>
<td>31%</td>
<td>25%</td>
<td>9</td>
<td>434,997</td>
</tr>
<tr>
<td>Lao People’s Democratic Republic</td>
<td>160,076</td>
<td>–</td>
<td>160,076</td>
<td>(580,218)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>21%</td>
<td>3</td>
<td>–</td>
</tr>
<tr>
<td>Malaysia</td>
<td>12,792,587</td>
<td>6,379,231</td>
<td>19,171,818</td>
<td>1,448,064</td>
<td>446,728</td>
<td>449,720</td>
<td>31%</td>
<td>24%</td>
<td>1</td>
<td>2,906,800</td>
</tr>
<tr>
<td>Papua New Guinea</td>
<td>20,344</td>
<td>–</td>
<td>20,344</td>
<td>(223,034)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>–</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</td>
<td>58</td>
<td>327,904</td>
<td>327,962</td>
<td>18,000</td>
<td>3,295</td>
<td>4,481</td>
<td>25%</td>
<td>20%</td>
<td>1</td>
<td>–</td>
</tr>
</tbody>
</table>

### Country-by-Country Report 2021

**Hong Kong**

We undertake minor regional administrative services in Hong Kong and earned a small amount of interest on foreign bank accounts. The profit included some accounting adjustments as a result of winding up a company. This income is offset by brought forward tax losses resulting in a CBC ETR of 0%. The income tax accrued relates to withholding tax on interest income.

**India**

Our primary activities in India are Group services, administrative and marketing support services, and the trading of iron ore steel powder materials. The CBC ETR is in line with the statutory corporate tax rate.

**Indonesia**

Our activities in Indonesia relate to closure. These activities resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Japan**

Our main activities 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 between the treatment of provisions for tax and accounting purposes.

**Kazakhstan**

Our main activity in Kazakhstan is exploration. These activities resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Korea**

Our activities in Korea are administration and sales and marketing support services. The difference between the CBC ETR and the statutory corporate tax rate relates to certain expenses being treated as non-deductible for tax purposes.

**Laos**

Our main activity in Laos is exploration. These activities resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

**Malaysia**

Our main activities in Malaysia are the trading and distribution of borates products. The 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**

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

**Philippines**

Our entities in the Philippines were dormant in 2021.

**Taiwan, Province of China**

Our main activities in Taiwan are administration and sales and marketing support services. The difference between the CBC ETR and the statutory corporate tax rate relates to certain expenses being treated as non-deductible for tax purposes.
North and South America

Brazil

Our main activity in Brazil relates to our 10% interest in the Alumar alumina refinery in São Luís, Maranhão, northeast Brazil – the largest alumina refinery in South America. Alumar is accounted for as a jointly controlled asset which is proportionately consolidated. We also have exploration activities in Brazil. Although the overall accounting profit in Brazil is quite small, this is made up of a mix of accounting profits and losses across our different activities. The income tax accrued is a consequence of the inability to offset losses from exploration activities against profits, resulting in a disproportionately high CBC ETR.

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 $0.4 million in tax in respect of MRN in 2021 as disclosed in our 2021 Taxes Paid Report.

Canada

We are one of the largest mining and metals businesses 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 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 relates to sales to a US-related party for sale to US customers.

The CBC ETR is lower than the statutory tax rate primarily due to the availability of tax losses incurred in previous years to offset some of the current year profits. This impact was partially offset by the impact of an impairment charge in respect of Kitimat for which a current tax deduction is not available.

Chile

GRI 207 requires disclosure on consolidated activities (excluding equity accounted units) which for Chile primarily involves exploration. These activities resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%. The income tax accrued relates to tax on employee benefits. The income tax paid relates primarily to withholding tax on dividends received from Escondida.

As disclosed in our 2021 Taxes Paid Report, we paid $554.5 million in corporate tax (including the withholding tax on dividends referred to in the preceding paragraph) 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 profit for both accounting and Federal tax purposes. The CBC ETR is lower than the statutory tax rate primarily due to the availability of tax losses incurred in previous years to offset some of the current year profits, together with the availability of resource depletion tax allowances which reduce taxable profits. The income tax refund received in 2021 relates to the refund of Alternative Minimum Tax that was granted by the US Government when the Alternative Minimum Tax regime was repealed. This credit was reduced slightly by some state tax payments.

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</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>3,139,605</td>
<td>104,597,501</td>
<td>107,737,106</td>
<td>267,724</td>
<td>2,528,966</td>
<td>34%</td>
<td>34%¹</td>
<td>99</td>
<td>115,059,652</td>
</tr>
<tr>
<td>Canada</td>
<td>3,291,159,306</td>
<td>8,542,039,652</td>
<td>11,833,198,958</td>
<td>3,110,537,049</td>
<td>562,757,180</td>
<td>20%</td>
<td>31%¹</td>
<td>12,270</td>
<td>15,055,303,606</td>
</tr>
<tr>
<td>Chile</td>
<td>47,461</td>
<td>–</td>
<td>47,461</td>
<td>(22,089,705)</td>
<td>150,638,505</td>
<td>*</td>
<td>27%</td>
<td>56</td>
<td>210,131</td>
</tr>
<tr>
<td>United States</td>
<td>6,825,087,129</td>
<td>451,249,180</td>
<td>7,276,336,309</td>
<td>375,566,379</td>
<td>(31,797,043)</td>
<td>8%</td>
<td>24%¹</td>
<td>3,471</td>
<td>6,672,978,088</td>
</tr>
</tbody>
</table>

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

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</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>540,735</td>
<td>–</td>
<td>540,735</td>
<td>(4,957,594)</td>
<td>14,336</td>
<td>14,336</td>
<td>* 30%</td>
<td>–</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>(507,202)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>0%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>British Virgin Islands</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(8,454)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Colombia</td>
<td>194,142</td>
<td>–</td>
<td>194,142</td>
<td>(974,264)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>31%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Jamaica</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(3,380,046)</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>(46,034)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Peru</td>
<td>271,880</td>
<td>–</td>
<td>271,880</td>
<td>(27,569,355)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>58</td>
<td>16,925,479</td>
</tr>
</tbody>
</table>

* Refer to explanation below.

Argentina
Our main activity in Argentina during 2021 was exploration. In 2022 we acquired the Rincon lithium project. Our activities in Argentina resulted in losses for both accounting and tax purposes. The income tax paid and tax accrued relate to withholding tax.

Aruba
The Rio Tinto entity in Aruba was dormant in 2021 and is targeted for liquidation.

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

Bolivia
Our main activity 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 in British Virgin Islands is a dormant holding company.

Colombia
Our main activity 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
Our main activity 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
Our main activity 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
Our main activity 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

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<tr>
<td>Belgium</td>
<td>429,202,529</td>
<td>10,160,034</td>
<td>439,362,563</td>
<td>5,090,461</td>
<td>538,284</td>
<td>589,296</td>
<td>12%</td>
<td>25%</td>
<td>34</td>
<td>5,838,334</td>
</tr>
<tr>
<td>France</td>
<td>694,804,137</td>
<td>231,374,126</td>
<td>926,178,263</td>
<td>(119,802,743)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>31%</td>
<td>243</td>
<td>67,084,633</td>
</tr>
<tr>
<td>Iceland</td>
<td>1,441,367</td>
<td>714,146,964</td>
<td>715,588,331</td>
<td>163,381,617</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>380</td>
<td>210,520,695</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>375,636</td>
<td>–</td>
<td>375,636</td>
<td>(464,554)</td>
<td>2,944,761</td>
<td>2,974,380</td>
<td>25%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Netherlands</td>
<td>151,586</td>
<td>577,009,006</td>
<td>728,595,092</td>
<td>(115,942,944)</td>
<td>419,981</td>
<td>32,013,132</td>
<td>25%</td>
<td>15%</td>
<td>155</td>
<td>8,044,738</td>
</tr>
<tr>
<td>Serbia</td>
<td>2,133,279</td>
<td>200,894</td>
<td>2,334,173</td>
<td>(115,829,070)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>15%</td>
<td>140</td>
<td>16,390,984</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>3,336,489,994</td>
<td>1,287,554,201</td>
<td>4,624,044,195</td>
<td>379,407,567</td>
<td>1,310,544</td>
<td>15,800,124</td>
<td>4%</td>
<td>19%</td>
<td>189</td>
<td>143,664,192</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 25% is applied to 2.1% of gross turnover less allowable deductions, however, taxable income cannot be lower than 0.55% of turnover.

France

Our activities 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 refines borates and distributes specialty borates products.

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

Iceland

Our main 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 a profit for both accounting and tax purposes. The taxable profit was offset by tax losses available from previous years resulting in a CBC ETR of 0%.

Luxembourg

Our main activity in Luxembourg related to an insurance services company which was wound up during the year. Although the activities resulted in a loss, there were some statutory adjustments required that resulted in income tax being accrued and paid.

Netherlands

Our main business activities in the Netherlands are 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 withholding tax on accrued interest income from Oyu Tolgoi but where that tax will only be withheld and remitted on payment of the interest.

Serbia

Serbia is home to the Jadar lithium–borate project. We continue to explore all options following the Government of Serbia’s cancellation of the Spatial Plan in January, requiring revocation of all related permits. We acknowledge the concerns from communities and are engaging meaningfully to explore ways to address them.

Our activities in Serbia in 2021 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 the majority of the Group’s non-Australian operations and provides funding to our operations globally.

Our activities in the UK in 2021 resulted in a profit for accounting purposes related to foreign exchange gains which are not subject to tax. Similarly in previous years, foreign exchange losses have not been deductible for tax purposes. The income tax accrued for the year relates to tax withheld on interest income received from non-UK Group entities along with taxes payable in respect of controlled foreign companies.
**Finland**

Our main activities 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**

Our main activities 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 pension accounting adjustments which do not give rise to taxable income.

**Italy**

The Rio Tinto entity in Italy was dormant in 2021 and was liquidated during the year.

**Jersey**

As noted in our 2021 Taxes Paid Report, the entities in Jersey were wound up in 2021.

**Malta**

The Rio Tinto entity in Malta was dormant in 2021 and was liquidated during the year.

**Spain**

Our main activities 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 profits which cannot be offset by branch losses.

**Switzerland**

Our main activities in Switzerland relate to insurance, administration and management activities, intragroup funding activities and distribution activities. The insurance business was sold in 2022. Our activities in Switzerland resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%. A large part of the loss related to closure costs on legacy operations. The income tax accrued relates to tax on profits in one business which cannot be offset by other losses.

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### 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>(8,025,283)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>5</td>
<td>43,485</td>
</tr>
<tr>
<td>Germany</td>
<td>365,993</td>
<td>5,303,267</td>
<td>5,669,260</td>
<td>9,544,836</td>
<td>239,441</td>
<td>344,222</td>
<td>4%</td>
<td>30%</td>
<td>18</td>
<td>1,875,376</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>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Spain</td>
<td>521,170</td>
<td>3,033,722</td>
<td>3,554,892</td>
<td>(65,170)</td>
<td>8,305</td>
<td>196,889</td>
<td>*</td>
<td>25%</td>
<td>12</td>
<td>2,919,066</td>
</tr>
<tr>
<td>Switzerland</td>
<td>237,771</td>
<td>7,118,113</td>
<td>7,355,884</td>
<td>(19,322,937)</td>
<td>822,555</td>
<td>389,954</td>
<td>*</td>
<td>15%</td>
<td>1</td>
<td>65,069</td>
</tr>
</tbody>
</table>

* Refer to explanation below.
Africa

Guinea

Our main 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 2021, we also paid corporate income tax of $22.7 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.

South Africa

Our main 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.

Our activities in South Africa resulted in an accounting loss. The accrued income tax relates to tax on interest income which cannot be offset by losses on mining activity. The income tax paid was higher than the income tax charge due to instalment payments made during the year based on expected profits. These profits did not eventuate due to the declaration of force majeure on customer contracts announced on 30 June 2021 as a consequence of an escalation in security concerns at our operations.

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 tax rate</th>
<th>Statutory corporate tax rate</th>
<th>Number of employees</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>(58,037,378)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>101</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Madagascar</td>
<td>133,023,731</td>
<td>79,685,588</td>
<td>212,709,319</td>
<td>48,987,558</td>
<td>727,699</td>
<td>4,156,129</td>
<td>8%</td>
<td>20%</td>
<td>450</td>
<td>696,449,627</td>
<td>450,449,627</td>
</tr>
<tr>
<td>South Africa</td>
<td>548,982,738</td>
<td>36,165,059</td>
<td>585,147,797</td>
<td>(8,448,183)</td>
<td>22,173,836</td>
<td>1,457,636</td>
<td>*</td>
<td>28%</td>
<td>1,925</td>
<td>1,422,935,650</td>
<td>1,422,935,650</td>
</tr>
</tbody>
</table>

* Refer to explanation below.
## 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>
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<th>Number of employees</th>
<th>Number of employees</th>
<th>Tangible assets other than cash or cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angola</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(74,144)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Botswana</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(14,374)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>22%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Mozambique</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(9,506,627)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>623,283</td>
<td>–</td>
</tr>
<tr>
<td>Namibia</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(32,860)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Zambia</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(1,163,506)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>24</td>
<td>1,622,393</td>
<td>–</td>
</tr>
</tbody>
</table>

### Angola

Our main activity in Angola is exploration. The activity resulted in losses for both tax and accounting purposes resulting in a CBC ETR of 0%.

### Botswana

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

### Mozambique

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

### Namibia

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

### Zambia

Our main activity in Zambia is exploration. The activity resulted in losses for both tax and accounting purposes resulting in a CBC ETR of 0%.
## 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 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>Oman</td>
<td>–</td>
<td>–</td>
<td>– (2,236)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>15%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
</tbody>
</table>

### Oman

Our main activity in Oman is support related to aluminium smelter technology services. The activity resulted in losses for both accounting and tax purposes resulting in a CBC ETR of 0%.

We also hold 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 $3.9 million of tax in respect of Sohar in 2021 as disclosed in our 2021 Taxes Paid Report.
Introduction: GRI 207 – Tax

This report coupled with our 2021 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. Our management approach to disclosures under GRI 207 can be found in our 2021 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 our 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 2021 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 an explanation for each jurisdiction 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 2021 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 of 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 2021.
– 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 2021).
– 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 2021).

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 2021 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 an approximate 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, and profit/(loss) related to interest in undeveloped projects. On a jurisdictional basis, where there is a net loss position on disposal of an interest in undeveloped projects, 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 2021 Annual Report.

Unrelated-party revenue excludes external dividend income.

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 2021. 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.
# Our 2021 Country-by-Country Report

## Appendix 1

<table>
<thead>
<tr>
<th>Tax jurisdiction</th>
<th>Unrelated-party revenue</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>36,878,365,050</td>
<td>6,847,769,677</td>
<td>43,726,134,727</td>
<td>23,506,450,063</td>
<td>7,717,134,654</td>
<td>7,215,946,009</td>
<td>31%</td>
<td>30%</td>
<td>21,196</td>
<td>32,451,334,087</td>
</tr>
<tr>
<td>China</td>
<td>2,000,923,708</td>
<td>36,183,117</td>
<td>2,037,106,825</td>
<td>(172,997,343)</td>
<td>26,676,992</td>
<td>3,820,420</td>
<td>*</td>
<td>25%</td>
<td>206</td>
<td>1,227,315,387</td>
</tr>
<tr>
<td>Mongolia</td>
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<td>203,711</td>
<td>267,271</td>
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<td>25%</td>
<td>3,513</td>
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<td>7,059</td>
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<td>28%</td>
<td>665</td>
<td>229,802,380</td>
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<td>Singapore</td>
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<td>13,328,593,860</td>
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<td>28,411,242</td>
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<td>17%</td>
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<td>33,852</td>
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<td></td>
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<td>25%</td>
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<td>–</td>
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<td>9,424,362</td>
<td>9,424,958</td>
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<td>31%</td>
<td>22</td>
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<td>2,279,126</td>
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<td>(641)</td>
<td>127,802</td>
<td>31%</td>
<td>25%</td>
<td>9</td>
<td>434,997</td>
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<td>Lao People’s Democratic Republic</td>
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<td>–</td>
<td>160,076</td>
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<td>21%</td>
<td>3</td>
<td>–</td>
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<td>449,720</td>
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<td>–</td>
<td>20,344</td>
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<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>–</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>58</td>
<td>327,904</td>
<td>327,962</td>
<td>18,000</td>
<td>3,295</td>
<td>4,481</td>
<td>25%</td>
<td>20%</td>
<td>1</td>
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<td>104,597,501</td>
<td>107,736,106</td>
<td>267,724</td>
<td>2,528,966</td>
<td>1,886,386</td>
<td>697%</td>
<td>34%</td>
<td>99</td>
<td>115,059,852</td>
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<td>11,833,198,958</td>
<td>3,110,537,049</td>
<td>582,757,180</td>
<td>624,299,382</td>
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<td>–</td>
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<td>150,638,505</td>
<td>89,956</td>
<td>*</td>
<td>27%</td>
<td>56</td>
<td>210,131</td>
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<td>United States</td>
<td>6,825,087,129</td>
<td>451,249,180</td>
<td>7,276,336,309</td>
<td>375,569,379</td>
<td>(31,797,043)</td>
<td>29,062,199</td>
<td>8%</td>
<td>24%</td>
<td>3</td>
<td>3,471</td>
</tr>
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<td>Argentina</td>
<td>540,735</td>
<td>–</td>
<td>540,735</td>
<td>(4,957,594)</td>
<td>14,336</td>
<td>14,336</td>
<td>*</td>
<td>30%</td>
<td>–</td>
<td>–</td>
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<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>(507,202)</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>(507,202)</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>25%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Colombia</td>
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<td>–</td>
<td>194,142</td>
<td>(974,264)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>31%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Jamaica</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(3,380,046)</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>(46,034)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Peru</td>
<td>271,880</td>
<td>–</td>
<td>271,880</td>
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<td>–</td>
<td>–</td>
<td>0%</td>
<td>30%</td>
<td>58</td>
<td>16,925,479</td>
</tr>
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</table>

1. Rate is an approximate weighted average rate across our businesses.

* Refer to explanation in country summaries.
<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>Belgium</td>
<td>429,202,529</td>
<td>10,160,034</td>
<td>439,362,563</td>
<td>5,090,461</td>
<td>538,284</td>
<td>589,296</td>
<td>12%</td>
<td>25%</td>
<td>34</td>
<td>5,838,334</td>
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<td>France</td>
<td>694,804,137</td>
<td>231,374,126</td>
<td>926,178,263</td>
<td>(119,802,743)</td>
<td>–</td>
<td>0%</td>
<td>31%</td>
<td>243</td>
<td>243</td>
<td>67,084,633</td>
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<tr>
<td>Iceland</td>
<td>1,441,367</td>
<td>714,146,964</td>
<td>715,588,331</td>
<td>163,381,617</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>380</td>
<td>210,520,695</td>
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</tr>
<tr>
<td>Luxembourg</td>
<td>375,636</td>
<td>–</td>
<td>375,636</td>
<td>(464,554)</td>
<td>2,944,761</td>
<td>2,974,380</td>
<td>* 25%</td>
<td>–</td>
<td>–</td>
<td></td>
</tr>
<tr>
<td>Netherlands</td>
<td>151,586</td>
<td>577,009,006</td>
<td>577,160,592</td>
<td>(115,942,944)</td>
<td>419,981</td>
<td>32,013,132</td>
<td>* 25%</td>
<td>155</td>
<td>8,044,738</td>
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<td>200,894</td>
<td>2,334,173</td>
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<td>–</td>
<td>0%</td>
<td>15%</td>
<td>140</td>
<td>16,390,984</td>
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<td>United Kingdom</td>
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<td>1,310,544</td>
<td>15,800,124</td>
<td>4%</td>
<td>19%</td>
<td>189</td>
<td>143,664,192</td>
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<tr>
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<td>–</td>
<td>–</td>
<td>–</td>
<td>(8,025,283)</td>
<td>–</td>
<td>0%</td>
<td>20%</td>
<td>5</td>
<td>–</td>
<td>43,485</td>
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<td>5,669,260</td>
<td>9,544,836</td>
<td>239,441</td>
<td>344,222</td>
<td>4%</td>
<td>30%</td>
<td>18</td>
<td>1,875,376</td>
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<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>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Spain</td>
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<td>3,554,892</td>
<td>(65,170)</td>
<td>8,305</td>
<td>196,889</td>
<td>* 25%</td>
<td>12</td>
<td>2,919,066</td>
<td></td>
</tr>
<tr>
<td>Switzerland</td>
<td>237,771</td>
<td>7,118,113</td>
<td>7,355,884</td>
<td>(19,322,937)</td>
<td>822,555</td>
<td>389,954</td>
<td>* 15%</td>
<td>1</td>
<td>65,069</td>
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</tr>
<tr>
<td>Guinea</td>
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<td>–</td>
<td>–</td>
<td>(58,037,378)</td>
<td>–</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>101</td>
<td>–</td>
</tr>
<tr>
<td>Madagascar</td>
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<td>79,685,588</td>
<td>212,709,319</td>
<td>48,987,558</td>
<td>727,699</td>
<td>4,156,129</td>
<td>8%</td>
<td>20%</td>
<td>450</td>
<td>696,449,627</td>
</tr>
<tr>
<td>South Africa</td>
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<td>36,165,059</td>
<td>585,147,797</td>
<td>(8,448,183)</td>
<td>22,173,836</td>
<td>1,457,636</td>
<td>* 28%</td>
<td>1925</td>
<td>1,422,935,650</td>
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<tr>
<td>Angola</td>
<td>–</td>
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<td>–</td>
<td>(74,144)</td>
<td>–</td>
<td>0%</td>
<td>25%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Botswana</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(14,374)</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>(9,506,627)</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>623,283</td>
<td></td>
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<td>Namibia</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(32,860)</td>
<td>–</td>
<td>0%</td>
<td>32%</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Zambia</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(11,163,606)</td>
<td>–</td>
<td>0%</td>
<td>35%</td>
<td>24</td>
<td>1,622,393</td>
<td></td>
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<tr>
<td>Oman</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(2,236)</td>
<td>–</td>
<td>0%</td>
<td>15%</td>
<td>–</td>
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</tr>
</tbody>
</table>

**GRI-Country-by-Country Report Total**

<table>
<thead>
<tr>
<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>64,464,736,478</td>
<td>29,773,102,690</td>
<td>8,488,325,219</td>
<td>70,560,608,888</td>
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<td></td>
<td></td>
<td></td>
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</tbody>
</table>

* Refer to explanation in country summaries.
Appendix 2

Reconciliations to 2021 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 2021 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 2021 Taxes Paid Report, also available on our website.

### Unrelated-party revenue

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<td>Sales revenue</td>
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<tr>
<td>Other income</td>
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<td>Financial income</td>
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<td><strong>GRI CBCR total</strong></td>
<td><strong>64.5</strong></td>
</tr>
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</table>

### Income tax paid (on cash basis)

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<td>Tax paid</td>
<td>8,494</td>
</tr>
<tr>
<td>Adjustments/rounding</td>
<td>(6)</td>
</tr>
<tr>
<td><strong>GRI CBCR total</strong></td>
<td><strong>8,488</strong></td>
</tr>
</tbody>
</table>

### Reconciliation to Taxes Paid Report

<table>
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<th></th>
<th>$m</th>
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<tbody>
<tr>
<td>GRI CBCR tax paid</td>
<td>8,488</td>
</tr>
<tr>
<td>Tax paid by EAU:</td>
<td></td>
</tr>
<tr>
<td>Chile (Escondida – excluding dividend withholding)</td>
<td>404</td>
</tr>
<tr>
<td>Guinea (Sangaredi)</td>
<td>23</td>
</tr>
<tr>
<td>Oman (Sohar)</td>
<td>4</td>
</tr>
<tr>
<td>Adjustments/rounding</td>
<td>(5)</td>
</tr>
<tr>
<td><strong>Taxes Paid Report total</strong></td>
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</table>

### Profit/(loss) before income tax

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<tr>
<td>EAU profit elimination</td>
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<td><strong>GRI CBCR total</strong></td>
<td><strong>29.8</strong></td>
</tr>
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</table>

### Tangible assets other than cash or cash equivalents

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</tr>
</thead>
<tbody>
<tr>
<td>Property, plant and equipment</td>
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</tr>
<tr>
<td>Inventories (non-current)</td>
<td>0.2</td>
</tr>
<tr>
<td>Inventories (current)</td>
<td>5.4</td>
</tr>
<tr>
<td>Adjustments/rounding</td>
<td>0.1</td>
</tr>
<tr>
<td><strong>GRI CBCR total</strong></td>
<td><strong>70.6</strong></td>
</tr>
</tbody>
</table>
Appendix 3

Constituent entities resident in each tax jurisdiction

**Angola**
- Rio Tinto Angola (SU), LDA.

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

**Aruba**
- THR Aruba Holdings LLC A.V.V.

**Australia**
- Alcan Gove Development Pty Limited
- Alcan Holdings Australia Pty Limited
- Alcan Northern Territory Alumina Pty Limited
- Alcan Primary Metal Australia Pty Ltd
- Alcan South Pacific Pty Ltd
- AML Properties Pty Ltd
- Argyle Diamond Mines Pty Limited
- Argyle Diamonds Limited
- Ashton Mining Pty Ltd
- Ashton Nominees Pty Limited
- Australian Coal Holdings Pty. Limited
- Australian Mining & Smelting Pty Ltd
- Beasley River Management Pty Limited
- Beasley River Mining Pty Limited
- Canning Resources Pty Limited
- Capricorn Diamonds Investments Pty Limited
- Channar Holdings Pty Limited
- Channar Management Services Pty Limited
- CRA Investments Pty. Limited
- CRA Pty Ltd
- Damper Salt Limited
- Energy Resources of Australia Ltd
- Foundation for Australia-Japan Studies
- Fundsprops Pty. Limited
- Gladstone Infrastructure Pty Ltd
- Gove Aluminium Ltd
- GPS Energy Pty Limited
- GPS Nominee Pty Limited
- GPS Power Pty. Limited
- Hamersley Exploration Pty Limited
- Hamersley HMS Pty Ltd
- Hamersley Holdings Limited
- Hamersley Iron – Yandie Pty Limited
- Hamersley Iron Pty. Limited
- Hamersley Resources Limited
- Hamersley WA Pty Ltd
- Hismelt Corporation Pty Limited
- Hope Downs Marketing Company Pty Ltd
- Hunter Valley Resources Pty Ltd
- Jochath Holdings Pty Limited
- Juna Station Pty Ltd
- Kalimantan Gold Pty Limited
- Kelian Pty. Limited
- Kembla Coal & Coke Pty. Limited
- Kutaibar Holdings Pty Ltd
- Mitchell Plateau Bauxite Co. Pty. Limited
- Mount Bruce Mining Pty Limited
- Mount Pleasant Pty Ltd
- NBH Pty Ltd
- Nhulunbuy 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
- Pechiney Consolidated Australia Pty Limited
- Peko Exploration Pty Ltd.
- Peko-Wallsend Pty Ltd
- Pilbara Iron Company (Services) Pty Ltd
- Pilbara Iron Pty 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 (Cloncurry) 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 Bayne 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 Wepa Pty Ltd
- RTA Yanwun 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
- Winmera Industrial Minerals Pty. Limited
- Winchester South Development Company Proprietary Limited

**Belgium**
- Rio Tinto Diamonds NV
- Rio Tinto Mining and Exploration Limited (P.E.)*

**Brazil**
- Alcan Alumina Ltda.
- Alcan Composites Brasil Ltda
- Empresa de Mineração Finesa Ltda.
- Mineração Tabuleiro Ltda
- Quimica e Metalurgica Mequilta 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**
- 1043802 Ontario Ltd.
- 10676276 Canada Inc.
- 10676284 Canada Inc.
- 1109723 B.C. Ltd.
- 46106 YUKON INC.
- 46117 YUKON INC.
- 535630 YUKON INC.
- 7999674 CANADA INC.
- Alcan Management Services Canada Limited / Societe de Services de Gestion Alcan Canada Limitee
- Alcan Realty Limited/Societe Immobiliere Alcan Limitee
- Aluminum Company of Canada Limited/Aluminium du Canada Limitee
- Carol Lake Company Ltd.
- Element North 21 GP Inc. / Element Nord 21 GP Inc.
- Element North 21 Limited Partnership / Element Nord 21 Société en Commandite
- ELYSIS Limited Partnership / ELYSIS Société en Commandite
- Gulf Power Company / La Compagnie Gulf Power
Appendix 3 – Constituent entities resident in each tax jurisdiction continued

<table>
<thead>
<tr>
<th>Country</th>
<th>Constituent Entities</th>
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<tr>
<td>Malta</td>
<td>Falcon Insurance Ltd</td>
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<td>Mexico</td>
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<td>Mongolia</td>
<td>Asia Gold Mongolia LLC</td>
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<td>Heruga Exploration LLC</td>
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<tr>
<td></td>
<td>Oyu Tolgoi LLC</td>
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<tr>
<td></td>
<td>Rio Tinto Holdings LLC</td>
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<td>Rio Tinto Mongolia LLC</td>
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<td>SGLS LLC</td>
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<tr>
<td>Mozambique</td>
<td>Mutamba Mineral Sands S.A.</td>
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<tr>
<td></td>
<td>Rio Tinto Mining and Exploration Limited (P.E.)*</td>
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<td>Namibia</td>
<td>Rio Tinto Mining and Exploration Limited (P.E.)*</td>
</tr>
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<td>Netherlands</td>
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<td></td>
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<td>Aluminum &amp; Chemie Rotterdam B.V.</td>
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<td>Bektai B.V.</td>
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<td></td>
<td>Saryarka B.V.</td>
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<td>Turquoise Hill Netherlands Cooperatief U.A.</td>
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<td>NZAS Retirement Fund Trustee Limited</td>
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<td>Pacific Aluminium (New Zealand) Limited</td>
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<td>Oman</td>
<td>Rio Tinto Sohar Logistics LLC</td>
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<tr>
<td>Papua New Guinea</td>
<td>Rio Tinto Exploration (PNG) Limited</td>
</tr>
<tr>
<td>Peru</td>
<td>CIA. Immobiliaria e Inversiones Cosmos S.A.C.</td>
</tr>
<tr>
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<td>Compania de Transmision Sierraoiente S.A.C.</td>
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<tr>
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<td>Rio Tinto Miner Peru Limitada SAC</td>
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<td></td>
<td>Rio Tinto Mining and Exploration S.A.C.</td>
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<tr>
<td>Philippines</td>
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<td>Turquoise Hill Resources Philippines Inc.</td>
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<td>Serbia</td>
<td>Jadar Free Zone Management Company DOO</td>
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<tr>
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<td>Beograd – Novi Beograd</td>
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<tr>
<td></td>
<td>Rio Sava Exploration DOO</td>
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<tr>
<td></td>
<td>Rio Tinto Exploration Dunav d.o.o. Beograd – Novi Beograd</td>
</tr>
<tr>
<td>Singapore</td>
<td>AGM Holding Company Pte Ltd</td>
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<td></td>
<td>Chlor Alkali Unit Pte Ltd</td>
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<tr>
<td></td>
<td>East Kalimantan Coal Pte. Ltd</td>
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<tr>
<td></td>
<td>IAL Holdings Singapore Pte Ltd</td>
</tr>
<tr>
<td></td>
<td>Metals &amp; Minerals Insurance Pte. Limited</td>
</tr>
</tbody>
</table>

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 Ltee
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 FalCon Diamonds Inc.
Rio Tinto Fer et Titeine inc.
Rio Tinto Iron and Titanium Canada Inc. / Rio Tinto Fer et Titeine Canada Inc.
Rio Tinto PACE Canada Inc. / Gestion Rio Tinto PACE 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 Sagueneay Railway Company / La Compagnie du Chemin de Fer Roberval Sagueneay
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.
Rio Tinto Trading (Shanghai) Co., Ltd. Beijing Branch
Turquoise Hill (Beijing) Services Company Ltd

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

Finland
Rio Tinto Exploration Finland OY

France
AP Service
Borax Français
France Aluminium Recyclage Sa
Pechiney Bâtiment
Rio Tinto Aluminium Pechiney
Rio Tinto France S.A.S.
Rio Tinto Iron Ore Europe S.A.S.

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

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

Hong Kong
Alcan Asia Limited
Rio Tinto Asia Ltd*
Rio Tinto (Hong Kong) 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 Hutan Lindung Kelian Lestari
PT Kelian Equatorial Mining

Italy
Itallumina 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 Sarxai Minerals Company Limited

Luxembourg
Société De Financement Des Risques Industriels

Madagascar
Port d’Elahoal 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.
Bektai B.V.
Borax Rotterdam N.V.
Oyu Tolgoi Netherlands BV
Rio Tinto Diamonds Netherlands B.V.
Saryarka B.V.
Turquoise Hill Netherlands Cooperatief 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. Immobiliaria e Inversiones Cosmos S.A.C.
Compania de Transmision Sierraoiente S.A.C.
Rio Tinto Miner Peru Limitada SAC
Rio Tinto Mining and Exploration S.A.C.

Philippines
Pechiney Philippines Inc.
Turquoise Hill Resources Philippines Inc.

Serbia
Jadar Free Zone Management Company DOO
Beograd – Novi Beograd
Rio Sava Exploration DOO
Rio Tinto Exploration Dunav d.o.o. Beograd – Novi Beograd

Singapore
AGM Holding Company Pte Ltd
Chlor Alkali Unit Pte Ltd
East Kalimantan Coal Pte. Ltd
IAL Holdings Singapore Pte Ltd
Metals & Minerals Insurance Pte. Limited

Appendix 3 – Constituent entities resident in each tax jurisdiction continued

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 Kharmagti Pte Ltd
THR Ulaan 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 Preciso (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
Tisand (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.
Metallwerke Refonda AG

Taiwan, Province of China
Rio Tinto Asia Limited Taiwan Branch*

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
IOCs 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 Canada Finance Limited

Eastland Management Inc.
Flamebeau 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 Molibdenum 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 Bécancour, 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 AuM Company
Rio Tinto Commercial Americas Inc.
Rio Tinto Energy America Inc.
Rio Tinto Finance (USA) 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
Skyumont Corporation
Sohio Western Mining Company
Swift Current Land & Cattle LLC
The Pyrites Company, Inc.
THR Delaware Holdings, LLC
Three Crowns Insurance Company
U.S. Borax Inc.
Victoria Technology Inc.
Waste Solutions and Recycling LLC
Wyoming Coal Resources Company

Zambia
Rio Tinto Exploration Zambia Limited
Solwezi Metals Exploration Limited
The home country location of the companies that have permanent establishments in various jurisdictions in the table above is as follows:

<table>
<thead>
<tr>
<th>Company</th>
<th>Home country location</th>
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<tr>
<td>Alcan Management Services Canada Limited</td>
<td>Canada</td>
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<td>Borax Europe Limited</td>
<td>United Kingdom</td>
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<td>Iron Ore Company of Canada</td>
<td>United States</td>
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<tr>
<td>Pechiney Reynolds Quebec, Inc.</td>
<td>United States</td>
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<tr>
<td>Rio Tinto Alcan Inc.</td>
<td>Canada</td>
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<tr>
<td>Rio Tinto Asia Ltd</td>
<td>Hong Kong</td>
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<tr>
<td>Rio Tinto Mining and Exploration Limited</td>
<td>United Kingdom</td>
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<tr>
<td>Rio Tinto Shipping (Asia) Pte. Ltd.</td>
<td>Singapore</td>
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<tr>
<td>Rio Tinto Limited Beijing Representative Office</td>
<td>Australia</td>
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<td>Rio Tinto Limited Shanghai Representative Office</td>
<td>Australia</td>
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The tax jurisdiction for the following entities is different from the country of incorporation:

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<th>Entities that are tax resident in a country other than their country of incorporation</th>
<th>Country of incorporation</th>
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<tr>
<td>Minera Kennecott, S.A. de C.V.</td>
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<td>Rio Tinto Eastern Investments B.V.</td>
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<td>Rio Tinto Escondida Limited</td>
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<td>Rio Tinto Jersey Holdings 2010 Limited</td>
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<td>Simfer Jersey Limited</td>
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<tr>
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