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# Rapport de l'auditeur indépendant

Aux administrateurs de

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

## **Opinion**

Nous avons effectué l'audit des paiements associés au code du pays CAN de Rio Tinto Canada Inc., Compagnie Minière IOC Inc, Rio Tinto Fer et Titane Inc., Rio Tinto Diamonds and Minerals Holding Inc. et Diavik Diamond Mines 2012 Inc. (les « Sociétés ») inclus dans le tableau ci-joint intitulé « Project Payment by Type », «Project Payment Totals », « Government Payments by Type » et « Government Payment Totals » totalisant 4 968 114 647 \$ US pour l'exercice terminé le 31 décembre 2018 (appelés collectivement les « paiements »).

À notre avis, les paiements des Sociétés pour l'exercice terminé le 31 décembre 2018 ont été préparés, dans tous leurs aspects significatlfs, conformément aux exigences énoncées dans *The Reports on Payments to Government Regulation 2014* du *European Communities Act* ( (le « référentiel d'information financière »).

## Fondement de l'opinion

Nous avons effectué notre audit conformément aux normes d'audit généralement reconnues (NAGR) du Canada. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section « Responsabilités de l'auditeur à l'égard de l'audit des paiements » du présent rapport. Nous sommes Indépendants des Sociétés conformément aux règles de déontologie qui s'appliquent à notre audit des paiements au Canada et nous nous sommes acquittés des autres responsabilités déontologiques qui nous incombent selon ces règles. Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

# **Observation**

Les paiements ont été préparés afin de permettre aux Sociétés de répondre aux exigences de la Loi sur les mesures de transparence dans le secteur extractif (Canada). En conséquence, il est possible que les paiements ne puissent se prêter à un usage autre. Notre opinion n'est pas modifiée à l'égard de ce point.

# Responsabilités de la direction à l'égard des paiements

La direction est responsable de la préparation des paiements conformément au référentiel d'information financière, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation de paiements exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

#### Responsabilités de l'auditeur à l'égard de l'audit des paiements

Nos objectifs sont d'obtenir l'assurance raisonnable que les paiements sont exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, et de délivrer un rapport de l'auditeur contenant notre opinion. L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux NAGR du Canada permettra toujours de détecter toute anomalie significative qui pourrait exister. Les anomalies peuvent résulter de fraudes ou d'erreurs et elles sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce qu'elles, individuellement ou collectivement, puissent influer sur les décisions économiques que les utilisateurs des paiements prennent en se fondant sur ceux-ci.

Dans le cadre d'un audit réalisé conformément aux NAGR du Canada, nous exerçons notre jugement professionnel et faisons preuve d'esprit critique tout au long de cet audit. En outre :

- Nous identifions et évaluons les risques que les paiements comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion. Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur, car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, les fausses déclarations ou le contournement du contrôle interne.
- Nous acquérons une compréhension des éléments du contrôle interne pertinents pour l'audit afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne des Sociétés.
- Nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, le cas échéant, de même que des informations y afférentes fournies par cette dernière.

Nous communiquons aux responsables de la gouvernance notamment l'étendue et le calendrier prévus des travaux d'audit et nos constatations importantes, y compris toute déficience importante du contrôle interne que nous aurions relevée au cours de notre audit.

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Le 16 mai 2019

<sup>&</sup>lt;sup>1</sup> CPA auditrice, CA, permis de comptabilité publique n° A113057

#### PROJECT PAYMENT BY TYPE

Project Code	Project Name	Country Code List	Payment Type	Unit Measure	Volume	Valuation Method	Currency	Amount	CompanyNam	Comp Num		Notes	Report Name	Report End Date	Version	Report Notes	Filing Date
AUS01	PILBARA - WESTERN AUSTRALIA	AU5	Tax		D		U5D	2,974,376,217	Rio Tinto pic	715	19885 Pro	toject amount includes payments / refunds between entities within tax groups where final payments to overnment are paid by the head / representative ontity on behalf of the tax group.	Extractive Industry Reporting	31/12/2018	2		27-May-19
												reministrate pare by the news, representation, and a second secon	Extractive industry Reporting	31/12/2018	2		27-May-19
AU\$01	PILBARA - WESTERN AUSTRALIA	AU5	Royalties		0		USD	1,236,488,002			19885		Extractive Industry Reporting	31/12/2D18	2		27-May-19
AUS01	PILBARA - WESTERN AUSTRALIA	AU5	Fees		0		USD	mj- 11	Rio Tinto pic		19885			31/12/2018	-		27-May-19
CANO1	IRON ORE CDM PANY OF CANADA	CAN	Tax		0		USD	66,091,904	Río Tinto pic	719	19885		Extractive industry Reporting		2	:	
CANO1	IRON ORE COMPANY OF CANADA	CAN	Fees		0		U\$D	2,\$74,792	Rio Tinto pic	715	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
		MNG			0		USD		Rio Tinto pic	714	19885		Extractive Industry Reporting	31/12/2018	2	!	27-May-19
MNG01	OYU TOLGOI - MONGOLIA		Tax								19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
MNG01	OYU TOLGOI - MONGOLIA	MNG	Royalties		0		USD		Rio Tinto pic					31/12/2018	2		27-May-19
MNG01	OYU TOLGOI - MONGOLIA	MNG	Fees		0		U5D	7,922,678	Rio Tinto pic		19885		Extractive industry Reporting	,,			
MNG01	OYU TOLGDI - MONGOLIA	MNG	Bonuses		0		U\$D	4,999,975	Rio Tínto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
USA01	KENNECDTT UTAH COPPER - US	USA	Tax		0		U5D	{20,010,347	) Rio Tinto pic	715	19885 Pro go	roject amount includes payments / refunds between entities within tax groups where final payments to overnment are paid by the head / representative entity on behalf of the tax group.	Extractive industry Reporting	31/12/2018	2		27-May-19
U5A01	KENNECOTT UTAH COPPER - US	USA	Royalties		D		U5D	11 350 943	Rio Tínto pic	715	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
USA01	KENNECOTT UTAH COPPER - US	USA	Fees		0		U5D		Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
USAUL	KENNECOTT GTAN COPPER - 03	USA	Lees		•		000	,	THE THIRD PIC		_						
USA02	RESOLUTION COPPER - US	USA	Tax		0		USD	{13,898,790	Rio Tinto pic	715	19885	oject amount includes payments / refunds between entities within tax groups where final payments to wernment are paid by the head / representative entity on behalf of the tax group.	Extractive industry Reporting	31/12/2018	2		27-May-19
1DN01	GRASBERG - INDONESIA	iDN	Tax		0		USD	(210,807	Rio Tinto pic	715	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
IDN01	GRASBERG - INDONESIA	IDN	Royalties		0		USD		Rio Tínto pic	715	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
IDMOT	GRASBERG - INDONESIA	1011	Noyames														
AUS02	NEW SOUTH WALES CDAL - AUSTRALIA	AUS	Tax		0		USD	96,652,901	Río Tinto pic	715	19885 Pro	oject amount includes payments / refunds between entities within tax groups where final payments to preriment are paid by the head / representative entity on behalf of the tax group.	Extractive Industry Reporting	31/12/2018	2		27-May-19
AUS03	QUEENSLAND COAL - AUSTRALIA	AUS	Tax		0		USD	423,752,873	Rio Tinto pic	719	19885 Pro	roject amount includes payments / refunds between entities within tax groups where final payments to	Extractive Industry Reporting	31/12/2018	2		27-May-19
MUSUS	COLLISONID CONE NOTICEN										go.	overnment are paid by the head / representative entity on behalf of the tax group.					
<b>EOSUA</b>	QUEENSLAND COAL - AUSTRALIA	AU5	Royalties		0		USD		Ría Tinto pic		19885		Extractive industry Reporting	31/12/2018	2		27-May-19 27-May-19
EOZUA	QUEENSLAND COAL - AUSTRALIA	AUS	Fees		0		USD	168,216	Rio Tinto pic	715	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
											Pr	oject amount includes payments / refunds between entities within tax groups where final payments to					
AUS04	ARGYLE - AUSTRALIA	AUS	Tax		0		U5D	(34,643,946	) Ria Tinto pic	715	19885 gov	overnment are paid by the head / representative entity on behalf of the tax group. This does not represent actual refund from the Australian Tax Office	Extractive Industry Reporting	31/12/2018	2		27-May-19
AUS04	ARGYLE - AUSTRALIA	AUS	Royalties		0		USD	8,902,534	Ría Tinta pla	715	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AUS04	ARGYLE - AUSTRALIA	AUS	Fees		0		USD		Rio Tinto pic	719	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
											19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CANG2	DIAVIK - CANADA	CAN	Tax		0		USD		Rio Tinto plc				Extractive Industry Reporting	31/12/2018	2		27-May-19
CANO2	DIAVIK - CANADA	CAN	Fees		0		USD		Ría Tinta plc		19885				2		
NAMO1	ROSSING - NAMIBIA	NAM	Royalties		0		USD	6,840,725	Ría Tinta pla	719	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
NAM01	ROSSING - NAMIBIA	NAM	Fees		0		USD	554,354	Rio Tinto ple	715	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CANO3	RIO TINTO FER ET TITANE - CANADA	CAN	Tax		0		U5D	(6.278.500	Rig Tinto plc	719	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
		40.00					USD		Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN03	RIO TINTO FER ET TITANE - CANADA	CAN	Fees		0								Extractive Industry Reporting	31/12/2018	2		27-May-19
MDG01	QIT MADAGASCAR MINERALS	MDG	Royaities		0		UZD		Rio Tinto plc		19885				-		
MDG01	QIT MADAGASCAR MINERALS	MDG	Fees		0		U5D	396,952	Río Tinto plc	715	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
ZAF01	RICHARDS BAY MINERALS - SOUTH AFRICA	ZAF	Tax		0		USD	56.834.726	Rio Tinto ple	719	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
ZAF01	RICHARDS BAY MINERALS - SOUTH AFRICA	ZAF	Royaities		0		USD	18,666,188	Rio Tinto plc		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
USA03	U5 BDRAX	Ų5A	Tax		0		USD	30,546,805	Ria Tinto plc	715	19885 Pre	oject amount includes payments / refunds between entities within tax groups where final payments to wernment are paid by the head / representative entity on behalf of the tax group.	Extractive Industry Reporting	31/12/2018	2		27-May-19
									may when all	744	19885	Well little in a ball of the head ) representative entity on belief of the tax group.	Extractive Industry Reporting	31/12/2018	2		27-May-19
U5A03	US BORAX	U5A	Fees		0		U5D	9,489,628	Rio Tinto ple			oject amount includes payments / refunds between entities within tax groups where final payments to					
AU505	DAMPIER SALT - AUSTRALIA	AUS	Tax		0		U5D	1,789,772	Rio Tinto ple		go	overnment are paid by the head / representative entity on behalf of the tax group.	Extractive Industry Reporting	31/12/2018	2		27-May-19
AU505	DAMPIER SALT - AUSTRALIA	AUS	Royalties		0		U5D		Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AU505	DAMPIER SALT - AUSTRALIA	AUS	Fees		0		USD	439.581	Rio Tinto ple	715	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
		AUS			0		USD		Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AUS06	GOVE - AUSTRALIA		Royalties						Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AU506	GOVE - AUSTRALIA	AUS	Fees		0		U5D	4,868,880	KIO IIATO DIE	/13			Extractive industry responding	02, 22, 202			
AU507	WEIPA INCLUDING AMRUN	AUS	Tax		0		USD	6,372,917	Rio Tinto pic	715	19885 Pro	oject amount includes payments / refunds between entities within tax groups where final payments to wernment are paid by the head / representative entity on behalf of the tax group.	Extractive industry Reporting	31/12/2018	2		27-May-19
AU507	WEIPA INCLUDING AMRUN	AUS	Royalties		0		USD	88.891 743	Rio Tinto pic	719	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
AUS07	WEIPA INCLUDING AMRUN	AU5	Fees		0		USD		Rio Tinto pic	715	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
A0307	WEIFA INCEODING ANNOW	7105	1005		•			_,,				the state of the s					
AU5EXPC	1 EXPLORATION - AUSTRALIA	AU5	Tax		0		U5D	(11,246,621	) Ria Tinto pic	715	19885 gov	oject amount includes payments / refunds between entities within tax groups where final payments to wernment are paid by the head / representative entity on behalf of the tax group. This does not represent a actual refund from the Australian Tax Office	Extractive industry Reporting	31/12/2018	2		27-May-19
AU5OTH	01 HEAD OFFICE / NON-EXTRACTIVE AUSTRALIA	AUS	Тах		0		USD	(291,757,049	) Rio Tínto pic	719	19885 gov	oject amount includes payments / refunds between entities within tax groups where final payments to wernment are paid by the head / representative entity on behalf of the tax group. This does not represent actual refund from the Australian Tax Office		31/12/2018	2		27-May-19
CHI EABO	1 EXPLORATION - CHILE	CHL	Tax		0		USD	221.284	Rio Tinto pic	719	19885		Extractive industry Reporting	31/12/2018	2		27-May-19
					0		USD		Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
	1 EXPLORATION - CHILE	CHL	Fees		-								Extractive industry Reporting	31/12/2018	2		27-May-19
	1 EXPLORATION - 8RAZIL	8RA	Tax		0		USD		Río Tinto pic	, ,,,,	19885						27-May-19
PEREXPO	1 EXPLORATION - PERU	PER	Tax		0		U5D		) Rio Tinto pic	,	19885		Extractive industry Reporting	31/12/2018	2		
	1 EXPLORATION - PERU	PER	Fees		0		U5D	1,740,407	Rio Tinto pic		19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
USAEXPO	1 EXPLORATION - US	USA	Tax		0		USD	(6,472,151	) Rio Tinto pic	715	19885 Pro	oject amount includes payments / refunds between entities within tax groups where final payments to wernment are paid by the head / representative entity on behalf of the tax group.	Extractive Industry Reporting	31/12/2018	2		27-May-19
		1.00	*		-		LIED	33F 700	Dia Tinta - la	744	19885		Extractive Industry Reporting	31/12/2018	2		27-May-19
	1 EXPLORATION - LAOS 01 EXPLORATION - ZAM8IA	ZMB	Fees Fees		0		USD USD		Rio Tinto pic Rio Tinto pic		19885 19885		Extractive industry Reporting	31/12/2018	2		27-May-19
							_	.,000,227,047	-								

#### PROJECT PAYMENT TOTALS

Project Name	Project Code	Amount	Currency	Company Name	Company Number	Report End Date	Version	Notes	Report Name	Report Notes	Filing Date
PILBARA - WESTERN AUSTRALIA	AUS01	4,211,437,166	USD	Rio Tinto pic	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
IRON ORE COMPANY OF CANADA	CAN01	68,666,696	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
OYU TOLGOI - MONGOLIA	MNG01	85,164,075	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
KENNECOTT UTAH COPPER - US	USA01	38,088,271	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
RESOLUTION COPPER - US	USA02	(13,898,790)	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
GRASBERG - INDONESIA	IDN01	22,147,021	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
NEW SOUTH WALES COAL - AUSTRALIA	AUS02	96,652,901	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
QUEENSLAND COAL - AUSTRALIA	AUS03	486,694,303	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
ARGYLE - AUSTRALIA	AUS04	(24,699,465)	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
DIAVIK - CANADA	CAN02	33,931,841	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
ROSSING - NAMIBIA	NAM01	7,395,079	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
RIO TINTO FER ET TITANE - CANADA	CAN03	(4,947,760)	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
OIT MADAGASCAR MINERALS	MDG01	2,925,662	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
RICHARDS BAY MINERALS - SOUTH AFRICA	ZAF01	75,500,914	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
US BORAX	USA03	40,036,433	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
DAMPIER SALT - AUSTRALIA	AUS05	4,741,741	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
GOVE - AUSTRALIA	AUS06	48,399,890	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
WEIPA INCLUDING AMRUN	AUS07	96,690,598	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - AUSTRALIA	AUSEXP01	(11,246,621)	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
HEAD OFFICE / NON-EXTRACTIVE AUSTRALIA	AUSOTH01	(291,757,049)	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - CHILE	CHLEXP01	427,338	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - BRAZIL	BRAEXP01	231,942	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - PERU	PEREXP01	1,595,362	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - US	USAEXP01	(6,472,151)	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - LAOS	LAOEXP01	235,700	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
EXPLORATION - ZAMBIA	ZMBEXP01	173,550	USD	Rio Tinto plc	719885	31/12/2018	2		Extractive Industry Reporting		27-May-19
		4,968,114,647									

#### GOVERNMENT PAYMENTS BY TYPE

Countr	y Government	Payment Type	Unit Measure	Volume	Valuation Method	Currency	Amount	Company Name	Company Number	Notes	Report Name	Report End Date	Version	Report Notes	Filing Date
AUS	AUSTRALIAN TAXATION OFFICE	Tax		0		USD	3,165,297,066	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AUS	AUSTRALIAN TAXATION OFFICE	Fees		0		USD	(118,937)	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
BRA	FEDERAL REVENUE OF BRAZIL	Tax	1	0		USD	231,942	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
USA	CALIFORNIA FRANCHISE TAX BOARD	Tax		0		USD	6,503,708	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	CANADA REVENUE AGENCY	Tax		0		USD	31,654,381	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CHL	CHILE - SERVICIO DE IMPUESTOS INTERNOS	Fees		0		USD	206,054	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CHL	CHILE - SERVICIO DE IMPUESTOS INTERNOS	Tax	1	0		USD	221,284	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
MNG	GOBI OYU DEVELDPMENT SUPPORT FUND	Bonuses		0		USD	4,999,975	Rio Tinto plc	719885	Bonus includes amounts paid under Oyu Tolgoi LLC's Communities Co-operation Agreement	Extractive Industry Reporting	31/12/2018	2		27-May-19
IDN	INDONESIA - DIRECTORATE GENERAL OF TAXES	Tax	1	0		USD	(210,807)	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
IDN	INDONESIA - DIRECTORATE GENERAL OF TAXES	Royalties		0		USD	22,357,828	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	GOVERNMENT OF NEWFOUNDLAND AND LABRADOR	Tax		0		USD	30,179,436	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	INNU NATION	Fees		0		USD	2,574,792	Rio Tinto pic	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
USA	KERN COUNTY (CA)	Fees		0		USD	9,489,628	Rio Tinto pic	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
MNG	KHANBOGD SUM	Fees		0		USD	536,745	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
LAO	LAOS - TAX DEPARTMENT	Fees		0		USD	235,70D	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	LUTSEL K'E DENE FIRST NATION	Fees		0		USD	162,324	Rio Tinto plc	719885	This is 60% of total payment being Rio Tinto share of Diavik	Extractive Industry Reporting	31/12/2018	2		27-May-19
MDG	MADAGASCAR - GENERAL DIRECTION OF TAXES	Royalties		0		USD	2,528,710	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
MDG	MADAGASCAR - GENERAL DIRECTION OF TAXES	Fees	3	0		USD	396,952	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
MNG	MONGOLIA - GENERAL DEPARTMENT OF TAXATION	Royalties		0		USD	65,526,636	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
MNG	MONGOLIA - GENERAL DEPARTMENT OF TAXATION	Fees	(	0		U5D	221,695	Rio Tinto plc	719885		Extractive industry Reporting	31/12/2018	2		27-May-19
NAM	NAMIBIA - NATIONAL TAXATION AUTHORITY	Royalties	1	0		USD	6,840,725	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
NAM	NAMIBIA - NATIONAL TAXATION AUTHORITY	Fees		0		USD	554,354	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AU5	NORTHERN TERRITORY REVENUE OFFICE	Royalties		0		USD	43,531,010	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
AUS	NORTHERN TERRITORY REVENUE OFFICE	Fees	-	0		USD	4,868,880	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	GOVERNMENT OF NORTHWEST TERRITORIES	Tax	(	0		USD	24,240,002	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	GOVERNMENT OF NORTHWEST TERRITORIES	Fees	(	0		USD	4,629,177	Rio Tinto plc	719885		Extractive industry Reporting	31/12/2018	2		27-May-19
USA	PENNSYLVANIA DEPARTMENT OF REVENUE	Tax		0		USD	156,103	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
PER	PERU - THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION	Tax	(	0		USD	(145,045)	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19
PER	PERU - THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION	Fees	(	0		USD		Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
CAN	REVENU QUEBEC	Tax	(	0		USD		Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
CAN	MINISTRE DES FINANCES DU QUEBEC	Fees	(	0		U5D	1,330,740	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
AUS	STATE OF QUEENSLAND	Royalties	(	0		USD	151,664,957		719885		Extractive Industry Reporting	31/12/2018			27-May-19
AUS	STATE OF QUEENSLAND	Fees	(	0		USD		Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
USA	SALT LAKE COUNTY (UT)	Fees	(	0		USD	46,747,675	•	719885		Extractive Industry Reporting	31/12/2018			27-May-19
ZAF	SOUTH AFRICAN REVENUE SERVICES	Tax	(	_		USD	56,834,726	,	719885		Extractive Industry Reporting	31/12/2018			27-May-19
ZAF	SOUTH AFRICAN REVENUE SERVICES	Royalties	(	0		USD	18,666,188	Rio Tinto plc	719885	This is control of the state of	Extractive Industry Reporting	31/12/2018	2		27-May-19
CAN	TLICHO GOVERNMENT	Fees	(			USD		Rio Tinto plc	719885	This is 60% of total payment being Rio Tinto share of Diavik	Extractive Industry Reporting	31/12/2018			27-May-19
MNG	ULAANBAATAR CITY	Fees	(			USD		Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
MNG	UMNUGOBI AIMAG	Fees	(	0		USD		Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
MNG	UMNUGOBI AIMAG	Tax	(	0		Ų5D	6,714,786		719885		Extractive Industry Reporting	31/12/2018			27-May-19
USA	USA - INTERNAL REVENUE SERVICE	Tax	(			USD	(28,131,240)		719885		Extractive Industry Reporting	31/12/2018			27-May-19
USA	UTAH STATE TAX COMMISSION	Royalties	(	0		U5D	11,350,943		719885		Extractive Industry Reporting	31/12/2018			27-May-19
USA	UTAH STATE TAX COMMISSION	Tax	(	)		USD	11,340,540		719885		Extractive Industry Reporting	31/12/2018			27-May-19
AUS	STATE OF WESTERN AUSTRALIA	Royalties	(	U		USD	1,247,902,924		719885		Extractive Industry Reporting	31/12/2018			27-May-19
AUS	STATE OF WESTERN AUSTRALIA	Fees	(			USD		Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018			27-May-19
USA	WISCONSIN DEPARTMENT OF REVENUE	Tax	(	9		USD	174,424	Rio Tinto plc	719885	This is 500% of total navement hains Dia Tital show	Extractive Industry Reporting	31/12/2018	2	-	27-May-19
CAN	YELLOWKNIVES DENE FIRST NATION	Fees	(	0		U5D		Rio Tinto plc	719885	This is 60% of total payment being Rio Tinto share of Diavik	Extractive industry Reporting	31/12/2018			27-May-19
ZMB	ZAMBIA - ZAMBIA REVENUE AUTHORITY	Fees	(	J		USD		Rio Tinto pic	719885		Extractive Industry Reporting	31/12/2018			27-May-19
USA	NEW MEXICO TAXATION AND REVENUE DEPARTMENT	Tax	(	J		USD _	121,980 4,968,114,647	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2	-	27-May-19

GOVERNMENT PAYMENT TOTALS									
Government	Country Code	Amount Currence	Company Name	Company Number	Report End Date	Version Notes	Report Name	Report Notes	Filing Date
AU5TRALIAN TAXATION OFFICE	AU5	3,165,178,129 U50	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
FEDERAL REVENUE OF BRAZIL	BRA	231,942 U5D	Rio Tinto plc	719885	31/12/2018	Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
CALIFORNIA FRANCHISE TAX BOARD	USA	6,503,708 U5D	Rio Tinto plc	719885	31/12/2018	2	Extractive Industry Reporting		27-May-19
CANADA REVENUE AGENCY	CAN	31,654,381 USD	Rio Tinto pic	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
CHILE - 5ERVICIO DE IMPUESTOS INTERNOS	CHL	427,338 USD	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
GDBI OYU DEVELOPMENT SUPPDRT FUND	MNG	<b>4,999,</b> 975 U5D	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
INDONESIA - DIRECTORATE GENERAL OF TAXES	IDN	22,147,021 U5D	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
INNU NATION	CAN	2,574,792 USD	Rio Tinto plc	719885	31/12/2018	Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
KERN CDUNTY (CA)	USA	9,489,628 U5D	Rio Tinto plc	719885	31/12/2018	2	Extractive Industry Reporting		27-May-19
KHANBOGD SUM	MNG	536,745 USD	Rio Tinto pic	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the exchange rate at the time the payments were made.	Extractive Industry Reporting		27-May-19
LAOS - TAX DEPARTMENT	LAO	235,700 USD	Rio Tinto pic	719885	31/12/2018	Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
LUTSEL K'E DENE FIRST NATION	CAN	162,324 U5D	Rio Tinto pic	719885	31/12/2018	Amounts in local currency are converted to U5\$ at the average exchange rate for the year.  Amounts in local currency are converted to U5\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
MADAGASCAR - GENERAL DIRECTION OF TAXES	MDG	2,925,662 USD	Rio Tinto plc	719885		for the year.  Amounts in local currency are converted to US\$ at the exchange rate at the	Extractive Industry Reporting		27-May-19
MONGOLIA - GENERAL DEPARTMENT OF TAXATION	MNG	65,748,331 USD	Rio Tinto plc	719885		time the payments were made.  _ Amounts in local currency are converted to US\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
NAMIBIA - NATIONAL TAXATION AUTHORITY	NAM	7,395,079 USD	Rio Tinto pic	719885	31/12/2018	for the year.	Extractive Industry Reporting		27-May-19
NEW MEXICO TAXATION AND REVENUE DEPARTMENT	USA	121,980 USD	Rio Tinto pic	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
GOVERNMENT DF NEWFOUNDLAND AND LABRADOR	CAN	30,179,436 USD	Rio Tinto pic	719885		for the year.  Amounts in local currency are converted to US\$ at the average exchange rate  a Amounts in local currency are converted to US\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
NORTHERN TERRITORY REVENUE OFFICE	AUS	48,399,890 USD	Rio Tinto plc	719885		for the year.  Amounts in local currency are converted to US\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
GOVERNMENT OF NORTHWEST TERRITORIES	CAN	28,869,179 USD	Rio Tinto plc	719885		for the year.	Extractive Industry Reporting		27-May-19
PENNSYLVANIA DEPARTMENT OF REVENUE	USA	156,103 USD	Rio Tinto plc	719885	31/12/2018	2	Extractive Industry Reporting		27-May-19
PERU - THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION	PER	1,595,362 USD	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
REVENU QUEBEC	CAN	1,221,239 USD	Rio Tinto plc	719885	31/12/2018	$^{\rm 2}$ Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
STATE OF QUEENSLAND	AUS	153,259,111 USD	Rio Tinto pic	719885	31/12/2018	Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
SALT LAKE CDUNTY (UT)	USA	46,747,675 USD	Rio Tinto pic	719885	31/12/2018	2.	Extractive Industry Reporting		27-May-19
SOUTH AFRICAN REVENUE SERVICES	ZAF	75,500,914 USD	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
MINISTRE DES FINANCES DU QUEBEC	CAN	1,330,740 USD	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
TLICHO GOVERNMENT	CAN	1,213,890 USD	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the average exchange rate for the year.	Extractive Industry Reporting		27-May-19
ULAANBAATAR CITY	MNG	995,615 USD	Rio Tinto plc	719885	31/12/2018	2 Amounts in local currency are converted to US\$ at the exchange rate at the time the payments were made.	Extractive Industry Reporting		27-May-19
UMNUGOBI AIMAG	MNG	12,883,408 U5D	Rio Tinto plc	719885	31/12/2018	Amounts in local currency are converted to US\$ at the exchange rate at the time the payments were made.	Extractive Industry Reporting		27-May-19
USA - INTERNAL REVENUE SERVICE	USA	(28,131,240) USD	Rio Tinto plc	719885		2	Extractive Industry Reporting		27-May-19
UTAH STATE TAX COMMISSION	USA	22,691,4B3 USD	Rio Tinto plc	7198BS		2 Amounts in local currency are converted to US\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
STATE OF WESTERN AUSTRALIA	AUS	1,250,076,336 USD	Rio Tinto plc	719885		for the year.	Extractive Industry Reporting		27-May-19
WISCONSIN DEPARTMENT OF REVENUE	USA	174,424 USD	Rio Tinto plc	7198B5		2 Amounts in local currency are converted to USS at the average exchange rate	Extractive Industry Reporting		27-May-19
YELLOWKNIVES DENE FIRST NATION	CAN	444,797 U5D	Rio Tinto plc	719885		Amounts in local currency are converted to US\$ at the average exchange rate for the year.  Amounts in local currency are converted to US\$ at the average exchange rate	Extractive Industry Reporting		27-May-19
ZAMBIA - ZAMBIA REVENUE AUTHORITY	ZMB	173,550 USD	Rio Tinto plc	719885	31/12/2018	for the year	Extractive Industry Reporting		27-May-19

4,968,114,647