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Independent Auditor's Report

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

Opinion

We have audited the payments associated with the country code CAN of Rio Tinto Canada Inc.,
Compagnie Minière IOC Inc., Rio Tinto Fer et Titane Inc., Rio Tinto Diamonds and Minerals Holding Inc.
and Diavik Diamond Mines 2012 Inc. (the "Companies") included in the accompanying "Project Payments
by Type", "Project Payment Totals", "Government Payments by Type" and "Government Payment Totals"
schedules totaling US\$4,968,114,647 for the year ended December 31, 2018 (collectively referred to as
the "payments").

In our opinion, the Payments of the Companies for the year ended December 31, 2018 have been
prepared, in all material respects, in accordance with the requirements set out in *The Reports on
Payments to Governments Regulations 2014 of the European Communities Act* (the "financial reporting
framework").

Basis for Opinion

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

Observation

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

Responsibilities of Management for the Payments

Management is responsible for the preparation of the payments in accordance with the financial reporting
framework, and for such internal control as management determines is necessary to enable the
preparation of the payments that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Payments

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

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

- Identify and assess the risks that payments have material misstatements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Companies' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Deloitte LLP¹

May 16, 2019

¹ CPA Auditor, CA, Public Accountancy Permit n° A113057

GOVERNMENT PAYMENTS BY TYPE

Country Code	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		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		0		USD	221,284	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
MNG	GOBI OYU DEVELOPMENT 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		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	22,957,828	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 plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	KERN COUNTY (CA)	Fees		0		USD	9,489,628	Rio Tinto plc	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	235,700	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		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		USD	221,695	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
NAM	NAMIBIA - NATIONAL TAXATION AUTHORITY	Royalties		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	
AUS	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	1,740,407	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
CAN	REVENU QUEBEC	Tax		0		USD	1,221,239	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
CAN	MINISTRE DES FINANCES DU QUEBEC	Fees		0		USD	1,330,740	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
AUS	STATE OF QUEENSLAND	Royalties		0		USD	151,664,957	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
AUS	STATE OF QUEENSLAND	Fees		0		USD	1,594,154	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	SALT LAKE COUNTY (UT)	Fees		0		USD	46,747,675	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
ZAF	SOUTH AFRICAN REVENUE SERVICES	Tax		0		USD	56,834,726	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
ZAF	SOUTH AFRICAN REVENUE SERVICES	Royalties		0		USD	18,666,188	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
CAN	TLICHU GOVERNMENT	Fees		0		USD	1,213,890	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	
MNG	ULAANBAATAR CITY	Fees		0		USD	995,615	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
MNG	UMNUGOBI AIMAG	Fees		0		USD	6,168,622	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
MNG	UMNUGOBI AIMAG	Tax		0		USD	6,714,786	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	USA - INTERNAL REVENUE SERVICE	Tax		0		USD	(28,131,240)	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	UTAH STATE TAX COMMISSION	Royalties		0		USD	11,350,943	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	UTAH STATE TAX COMMISSION	Tax		0		USD	11,340,540	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
AUS	STATE OF WESTERN AUSTRALIA	Royalties		0		USD	1,247,902,924	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
AUS	STATE OF WESTERN AUSTRALIA	Fees		0		USD	2,173,412	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	WISCONSIN DEPARTMENT OF REVENUE	Tax		0		USD	174,424	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
CAN	YELLOWKNIVES DENE FIRST NATION	Fees		0		USD	444,797	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	
ZMB	ZAMBIA - ZAMBIA REVENUE AUTHORITY	Fees		0		USD	173,550	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
USA	NEW MEXICO TAXATION AND REVENUE DEPARTMENT	Tax		0		USD	121,980	Rio Tinto plc	719885		Extractive Industry Reporting	31/12/2018	2		27-May-19	
							<u>4,968,114,647</u>									

