

# Assessment of Company Expectations 2025/26

## Company adherence to the Expectations for EITI supporting companies

<b>Company name</b>	Rio Tinto
<b>Sector</b>	Mining
<b>Headquarters</b>	London, United Kingdom
<b>Type</b>	Publicly listed
<b>Date of submission to company (month/year)</b>	January 2026
<b>PREAMBLE</b> <b>MSG Participation</b>	<i>Pursuant to the Guidance on the Expectations for EITI supporting companies, companies are encouraged to participate in national EITI multi-stakeholder groups (MSGs). This data is collected for information purposes.</i>
<b>Does the company participate in a multi-stakeholder group?</b>	Yes
<b>If yes, indicate in which countries the company is participating in MSGs?</b>	GUINEA MONGOLIA
<b>Secretariat comment on MSG participation</b>	The Secretariat notes Rio Tinto's engagement in EITI multi-stakeholder groups (MSGs) in Mongolia and Guinea.  The Secretariat thanks the many companies directly and indirectly participating in MSGs in EITI implementing countries and encourages supporting companies to take part in MSGs in the EITI implementing countries in which they operate.
<b>EXPECTATION 1</b> <b>Public support for the EITI</b>	<i>Publicly declare and publish support for the EITI and the objective of the EITI Association to make the EITI Principles and the EITI Standard the internationally accepted standard for transparency in the oil, gas and mining sectors.</i>

Does the company publish a statement of support for the EITI and the objective of the EITI Association?	Yes
URL for Statement Support	Transparency Webpage: <a href="https://www.riotinto.com/en/sustainability/ethics-compliance/transparency">https://www.riotinto.com/en/sustainability/ethics-compliance/transparency</a>
Secretariat's assessment on Expectation 1	Expectation met
Secretariat comment	Statement of support published. See URL.
<b>EXPECTATION 2</b> <i>Disclosures in accordance with the EITI Standard</i>	<i>Make comprehensive disclosures in accordance with the EITI Standard in all EITI implementing countries where the company or its controlled subsidiaries operate. Where not disclosed in other company reporting, publicly disclose a list of controlled subsidiaries operating in the oil, gas or mining sectors in EITI implementing countries.</i>
Does the company publish a list of controlled subsidiaries?	Yes
URL for controlled list of subsidiaries	Annual Report Webpage: <a href="https://www.riotinto.com/en/invest/reports/annual-report">https://www.riotinto.com/en/invest/reports/annual-report</a>  2024 Annual Report: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/invest/reports/annual-reports/2024-annual-report.pdf">https://cdn-rio.dataweavers.io/-/media/content/documents/invest/reports/annual-reports/2024-annual-report.pdf</a>
EITI implementing countries where the company operates.	ANGOLA ARGENTINA CHILE COLOMBIA GUINEA KAZAKHSTAN MADAGASCAR MALAWI MONGOLIA

	PAPUA NEW GUINEA PERU ZAMBIA
Does the company make disclosures in accordance with the EITI Standard or in relation to EITI implementing countries?	Yes
Secretariat's assessment on Expectation 2	Expectation met
Secretariat comment	List of controlled subsidiaries published. See URL p. 231 -237. Company assessed as making disclosures in accordance with the EITI Standard.
<b>EXPECTATION 3</b> <i>Disclosure of taxes and payments in non-EITI implementing countries</i>	<i>Publicly disclose taxes and payments to governments at a project level in line with the EITI Standard in all non-EITI implementing countries where the company operates unless disclosure is not feasible. Where not feasible, the country-specific legal or practical barriers to disclosure should be publicly explained.</i>
Does the company publicly disclose taxes and payments to governments in non- EITI implementing countries where the company operates upstream in the oil, gas and mining sectors?	Yes
URL to disclosures of taxes and payments to governments in non-EITI implementing countries	2024 Taxes Paid Report: <a href="https://www.riotinto.com/en/invest/reports/taxes-paid-report">https://www.riotinto.com/en/invest/reports/taxes-paid-report</a> UK Companies House Filing: <a href="https://extractives.company-information.service.gov.uk/">https://extractives.company-information.service.gov.uk/</a> ESTMA Report 2024: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/operations/canada/audits/canada-audit-report-2024.pdf">https://cdn-rio.dataweavers.io/-/media/content/documents/operations/canada/audits/canada-audit-report-2024.pdf</a>

<b>Are the disclosures disaggregated by project?</b>	Yes
<b>Secretariat's assessment on Expectation 3</b>	Expectation met
<b>Secretariat comment</b>	<p>Rio Tinto discloses taxes and payments to governments in non-EITI implementing countries. See URL 2024 Taxes Paid Report.</p> <p>The company discloses taxes and payments to governments disaggregated by project. See URL 2024 Taxes Paid Report p.15 and ESTMA Report 2024.</p> <p>Rio Tinto also publishes Annual Extractive Reports on the UK Companies House Extractives Service. See URL UK Companies House Filings.</p> <p>The Secretariat did not verify whether project-level disaggregation in all non-EITI implementing countries was adequate, as definitions vary across jurisdictions.</p>
<b>EXPECTATION 4</b> <b>Commodity trading transparency</b>	<i>Companies buying oil, gas and/or mineral resources from the state in EITI implementing countries, disclose volumes received and payments made in line with the EITI Standard and the EITI reporting guidelines for companies buying oil, gas and minerals from governments unless disclosure is not feasible.</i>
<b>Does the company buy oil, gas, and/or mineral resources from the state in EITI-implementing countries?</b>	No
<b>If yes, which countries?</b>	N/A
<b>Does the company make disclosures in line with the EITI Standard and reporting guidelines?</b>	N/A
<b>URL for disclosure(s)</b>	N/A

<b>Secretariat's assessment on Expectation 4</b>	Expectation not applicable
<b>Secretariat comment</b>	Rio Tinto does not buy oil, gas and/or mineral resources from the state in EITI implementing countries.
<b>EXPECTATION 5</b> <i>Disclosure of audited financial statements</i>	<i>In line with the EITI Standard, publicly disclose audited financial statements, or the main items (i.e., balance sheet, profit/loss statement, cash flows) where financial statement are not available.</i>
<b>Does the company disclose its audited financial statements?</b>	Yes
<b>URL audited financial statements</b>	Annual Report 2024: <a href="https://www.riotinto.com/en/invest/reports/annual-report">https://www.riotinto.com/en/invest/reports/annual-report</a>
<b>Secretariat's assessment on Expectation 5</b>	Expectation met
<b>Secretariat comment</b>	Rio Tinto discloses audited financial statements. See URL p.153.
<b>EXPECTATION 6</b> <i>Beneficial ownership transparency</i>	<i>Publicly declare and publish support for beneficial ownership transparency and publicly disclose beneficial owners in line with EITI Standard, recognising that listed companies will disclose the name of the stock exchange, include a link(s) to stock exchange filings where they are listed and otherwise do what is required by applicable regulations and listing requirements.</i>
<b>Does the company publish a statement of support for beneficial ownership transparency?</b>	Yes
<b>URL for statement of support for Beneficial Ownership</b>	Transparency: <a href="https://www.riotinto.com/en/sustainability/ethics-compliance/transparency">https://www.riotinto.com/en/sustainability/ethics-compliance/transparency</a>  Joint Statement on Beneficial Ownership: <a href="https://eiti.org/sites/default/files/attachments/statement_by_companies_on_beneficial_ownership_transparency.pdf">https://eiti.org/sites/default/files/attachments/statement_by_companies_on_beneficial_ownership_transparency.pdf</a>
<b>Does the company disclose beneficial</b>	Yes

<p>owners, either directly or according to stock exchange regulations and listing requirements?</p>	
<p>Where disclosures are made according to stock exchange regulations, please provide the name of the stock exchange</p>	<p>London Stock Exchange, Australian Securities Exchange</p>
<p>URL to stock exchange</p>	<p>LSE: <a href="https://www.londonstockexchange.com/stock/RIO/rio-tinto-plc/company-page">https://www.londonstockexchange.com/stock/RIO/rio-tinto-plc/company-page</a> ASX: <a href="https://www.asx.com.au/markets/company/RIO">https://www.asx.com.au/markets/company/RIO</a></p>
<p>URL for recent beneficial ownership disclosures</p>	<p>JV Disclosures: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/ethics-and-integrity/transparency/rt-joint-venture-beneficial-ownership.pdf?rev=04dc75fe104544a7add37ee5a99ab2ce">https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/ethics-and-integrity/transparency/rt-joint-venture-beneficial-ownership.pdf?rev=04dc75fe104544a7add37ee5a99ab2ce</a></p>
<p>Secretariat's assessment on Expectation 6</p>	<p>Expectation met</p>
<p>Secretariat comment</p>	<p>Rio Tinto publish a statement of support for beneficial ownership transparency. See URL Transparency.</p> <p>Company discloses beneficial owners in line with applicable regulations and listing requirements. Rio Tinto is publicly listed on the London Stock Exchange and the Australian Stock Exchange. See URLs LSE and ASX.</p> <p>Rio Tinto additionally publishes the beneficial owners of entities they have joint ventures with. See URL JV Disclosures.</p>
<p><b>EXPECTATION 7</b> <i>Due diligence processes and anti-corruption policies</i></p>	<p><i>All EITI supporting companies are expected to engage in rigorous due diligence processes and publish an anti-corruption policy setting out how the company manages corruption risk, including how the company collects and takes risk-based steps to use beneficial ownership data regarding joint venture partners, contractors, and suppliers in its processes.</i></p>
<p>Does the company publish an anti-corruption policy?</p>	<p>Yes</p>

<p><b>URL to the policy</b></p>	<p>Policies and Standards: <a href="https://www.riotinto.com/en/sustainability/policies">https://www.riotinto.com/en/sustainability/policies</a></p> <p>The Way We Work (Code of Conduct) : <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/rt-the-way-we-work.pdf?rev=35db5cbc6e0546e18aa62bfb25831d8c">https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/rt-the-way-we-work.pdf?rev=35db5cbc6e0546e18aa62bfb25831d8c</a></p> <p>Business Integrity Standard: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/business-integrity-standard/rt-business-integrity-standard.pdf?rev=b28b5db0ae1644e996cadec239ef9198">https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/business-integrity-standard/rt-business-integrity-standard.pdf?rev=b28b5db0ae1644e996cadec239ef9198</a></p> <p>Risk Management Standard: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/rt-risk-management-standard.pdf?rev=8774d1de706f4f25bf42edd435a545cd">https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/rt-risk-management-standard.pdf?rev=8774d1de706f4f25bf42edd435a545cd</a></p> <p>Supplier Code of Conduct: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/rt-supplier-code-of-conduct.pdf?rev=898b7f1233294dd6a1553ac0deb5ba93">https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/corporate-policies/rt-supplier-code-of-conduct.pdf?rev=898b7f1233294dd6a1553ac0deb5ba93</a></p> <p>Joint Statement on Beneficial Ownership: <a href="https://eiti.org/sites/default/files/attachments/statement_by_companies_on_beneficial_ownership_transparency.pdf">https://eiti.org/sites/default/files/attachments/statement_by_companies_on_beneficial_ownership_transparency.pdf</a></p>
<p><b>Does the company's anti-corruption policy describe how the company manages corruption risk with regards to identification and use of beneficial ownership data?</b></p>	<p>Yes</p>
<p><b>Secretariat's assessment on Expectation 7</b></p>	<p>Expectation met</p>
<p><b>Secretariat comment</b></p>	<p>Rio Tinto publishes an anti-corruption policy. This anti-corruption framework consists of four policies available on the Policies and Standards webpage and is accompanied by a joint statement produced by the company.</p>

	<p>Rio Tinto’s anti-corruption framework sets out how the company manages corruption risk through the identification and use of beneficial ownership data.</p> <p>The framework includes The Way We Work: Our Code of Conduct, the Business Integrity Standard, the Risk Management Standard, and the Supplier Code of Conduct. The Code of Conduct applies to all employees and third parties working under Rio Tinto’s direction and contains provisions on conflicts of interest, bribery, and money laundering, outlining steps to mitigate corruption risk (p. 21–25). The code includes a section titled “Working responsibly with our third parties,” which states that Rio Tinto conducts risk-based due diligence before engaging with third parties to ensure it knows who it is working with, maintaining complete records of findings and making business decisions accordingly. The Business Integrity Standard details corruption risks, lists types of corruption, and refers to a mandatory “Know Your Third Party Procedure” for risk-based due diligence, though this procedure is not publicly available. The Risk Management Standard describes roles, responsibilities, and methods for identifying and mitigating risk and notes that due diligence is conducted on all third parties under the company’s sanctions and trade controls requirements. The Supplier Code of Conduct includes further anti-corruption provisions</p> <p>Through its Joint Statement on Beneficial Ownership Transparency, Rio Tinto commits to taking risk-based steps to identify beneficial owners of joint venture partners, contractors, and suppliers within its due diligence procedures. The company also commits to avoid partnering or contracting with companies assessed as high corruption risk that decline to identify their beneficial owners unless appropriate mitigation measures are implemented to reduce corruption risk.</p>
<p><b>EXPECTATION 8</b> <b>Contract transparency</b></p>	<p><i>Publicly declare and publish support for governments’ efforts to publicly disclose contracts and licenses that govern the exploration and exploitation of oil, gas and minerals in line with the EITI Standard, and contribute to public disclosure of contracts and licenses in EITI implementing countries consistent with government procedures.</i></p>
<p><b>Does the company publish a statement of support for contract transparency?</b></p>	<p>Yes</p>

<p><b>URL for statement of support for contract transparency</b></p>	<p>Transparency Webpage: <a href="https://www.riotinto.com/en/sustainability/ethics-compliance/transparency">https://www.riotinto.com/en/sustainability/ethics-compliance/transparency</a></p> <p>Contract disclosure table: <a href="https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/ethics-and-integrity/transparency/rt-contract-disclosure-table.pdf?rev=b2985db256cb480c9c954db159de8765">https://cdn-rio.dataweavers.io/-/media/content/documents/sustainability/ethics-and-integrity/transparency/rt-contract-disclosure-table.pdf?rev=b2985db256cb480c9c954db159de8765</a></p>
<p><b>Does the company contribute to public disclosure of contracts and licenses in EITI-implementing countries consistent with government procedures?</b></p>	<p>Yes</p>
<p><b>Secretariat's assessment on Expectation 8</b></p>	<p>Expectation met</p>
<p><b>Secretariat comment</b></p>	<p>Rio Tinto publish a statement of support for governments' efforts to publicly disclose contracts and licenses. See URL Transparency Webpage.</p> <p>Rio Tinto additionally publish contracts with governments in relation to minerals development, where they are not subject to a confidentiality undertaking on their website. See URL.</p> <p>Company assessed to contribute to disclosure of contracts and licenses in EITI implementing countries.</p>
<p><b>EXPECTATION 9</b> <i>Gender Diversity</i></p>	
<p><b>Does the company publish a commitment/policy on gender diversity?</b></p>	<p>Yes</p>
<p><b>URL for commitment/policy on gender diversity</b></p>	<p>Diversity and Inclusion Webpage: <a href="https://www.riotinto.com/en/sustainability/talent-diversity-inclusion">https://www.riotinto.com/en/sustainability/talent-diversity-inclusion</a></p>

<b>Does the company disclose employment data disaggregated by gender?</b>	Yes
<b>URL for gender disaggregated employment data</b>	Annual Report: <a href="https://www.riotinto.com/en/invest/reports/annual-report">https://www.riotinto.com/en/invest/reports/annual-report</a> Pay Equity: <a href="https://www.riotinto.com/en/sustainability/talent-diversity-inclusion/pay-equity">https://www.riotinto.com/en/sustainability/talent-diversity-inclusion/pay-equity</a>
<b>Secretariat's assessment on Expectation 9</b>	Expectation met
<b>Secretariat comment</b>	Rio Tinto publishes a commitment and policy on gender diversity on its website. See URL Diversity and Inclusion Webpage. The company discloses employment data disaggregated by gender. See URL for Annual Report p.12, 80 and 148. Rio Tinto makes an additional commitment to equal pay and discloses gender pay gap data. See URL Annual Report 2024 p. 79. Further details for the UK and Australia, disaggregated by type of pay, are available on the Pay Equity page of their website. See URL.