

Group Procedure – Business Integrity Procedure

GOV-C-002

Group: Procedure	Function: Ethics & Compliance	No. of Pages: 25
Effective: April 1, 2023	Supersedes: Business Integrity Procedure (July 2021)	Reviewable from: April 1, 2023
Owner: Chief Ethics and Compliance Officer	Approved: March 2023	Approver: Chief Legal Officer & External Affairs

Target audience:

All employees, core contractors and associated persons acting for or on behalf of Rio Tinto.

Core contractors refers to category 1 and category 2 contractors and any external contractors, consultants and other service providers who perform internal duties or roles having access to internal systems

Direct linkages to other relevant policies, standards, procedures or guidance notes:

- The way we work
- Delegation of Financial Authority Standard and Procedure
- Business Integrity Standard
- myVoice Procedure
- Know Your Third Party Procedure
- Competition Standard
- Sanctions Standard
- Export Controls Procedure
- Partner to Operate Investment Procedure
- Group Procurement Standard
- Group Travel and Expense Procedure
- Joint Venture Standard and Procedure
- New Country Entry Procedure
- Risk Management Standard
- Tax Policy and Procedures Manual

Document purpose:

The *Business Integrity Procedure* is key in meeting the following Rio Tinto business integrity commitments to:

- prohibit and prevent bribery and corruption in all its forms
- prohibit and prevent fraud and other economic crimes in all their forms

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Section 1. Overview

Purpose

The Group's Business Integrity Procedure (the Procedure) expands on the requirements outlined in the Rio Tinto *Business Integrity Standard* (the Standard). It establishes the mandatory processes and required actions for implementing the requirements of the Standard.

The Standard and supporting Procedure aim to assist us in working with integrity to mitigate risks such as corruption, bribery, fraud, and other economic crimes such as money laundering, terrorist financing and tax evasion.

Scope

Compliance with the Procedure is mandatory for all managed operations within the Rio Tinto Group and for business partners (e.g. joint venture partners) where contractually agreed.

The scope of the Procedure covers business activities by the Rio Tinto Product Groups, Group Functions, Business Units and managed operations/projects. We should also do our best when negotiating business partnerships, to ensure that our business partners have comparable policies, standards and procedures in place.

In addition to the Procedure, all decisions and processes must align and comply with the applicable laws and jurisdictional requirements and other applicable Rio Tinto standards and procedures. Rio Tinto applies the highest standards; if there is a conflict between the Procedure and applicable laws, you must always comply with the most stringent requirement.

Applications for exceptions to the Procedure require approval from the Group Executive, Chief Legal Officer & External Affairs and the Chief Ethics and Compliance Officer.

Where should we go for help?

If you have any questions or are in any doubt whether a given conduct or transaction falls within the scope of the Standard and/or the Procedure, please discuss the matter with your leader, your regional Ethics & Compliance (E&C) team or send a question to askE&C@riotinto.com.

How should we report a breach of the Procedure?

If you know or suspect a breach of this Procedure please raise your concern with your leader, a more senior manager, or your Ethics & Compliance (E&C) or Human Resources partner who in turn will report the matter to the Business Conduct Office. Alternatively, you can report your concern directly to the Business Conduct Office via myVoice, Rio Tinto's confidential reporting programme. No retaliatory action will be tolerated against anyone who has a reasonable basis for reporting an actual or suspected breach.

What will happen should we fail to comply?

Compliance with the Procedure is mandatory and assured through active monitoring. Failure to comply may have an adverse regulatory or reputational impact on Rio Tinto and may result in disciplinary action up to and including dismissal.

Training and commitment to business integrity

E&C will develop content and define the mandatory training requirements to raise awareness and understanding of the Standard and Procedure.

E&C will also make available to all network employees and core contractors an annual attestation through which they will confirm their commitment to business integrity.

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Key business integrity principles

Consider the key business integrity principles as your integrity thermometer when making day-to-day business decisions:

1. It is permitted by and complies with all applicable laws and regulations	Any business transaction, interaction or partnership you are considering cannot be in breach of applicable laws.
2. It is compliant with Rio Tinto policies, standards and procedures	You must ensure that any business transaction, interaction or partnership you are considering does not breach any Rio Tinto policy, standard or procedure.
3. It is not taken by somebody with an undeclared conflict of interest	You must not allow a personal situation, self-serving motivation or interest to interfere with your obligations, role and responsibilities to Rio Tinto. You also need to be careful to avoid the perception that you have a conflict of interest. The solution is always to be fully transparent about your potential or actual conflict, disclose it in the online business integrity register, and let your leader guide you how best to handle the situation.
4. There is a legitimate business purpose for it	All decisions you take in the course of your employment with RioTinto must be made for a legitimate business purpose and be appropriate to the situation. The offer, giving or transfer (whether directly or indirectly such as through an intermediary) of a benefit or anything of value to any person for the purposes of securing or retaining an improper benefit or advantage can never constitute a legitimate business purpose.
5. It is consistent with <i>The way we work</i>	Any business transaction, interaction or partnership must consider our core values and align with Rio Tinto's expected behaviours. Transparency and accountability must prevail in our actions and decisions.
6. It does not risk the company's reputation for integrity and strong governance	All decisions you make should avoid embarrassment or reputational harm for either you and/or RioTinto and should be able to withstand the test of internal and public scrutiny.



Section 2. Process Steps

Bribery and corruption What is our rule?

Rio Tinto employees, core contractors and associated persons acting for or on behalf of Rio Tinto must not commit, implicitly or explicitly authorize, or be involved in, bribery and corruption.

What is bribery?

Bribery occurs when someone directly or indirectly offers, promises or gives a financial or other advantage to any person, including but not limited to a government official (or a family member or a friend of any such official), or authorizes any of these actions, in order to improperly influence an outcome or action, or to improperly secure or retain business. It also occurs if anyone makes any such offer, promise, or gift to us, or we suggest or demand an inducement (for us or for anyone else) in exchange for them getting business, or any other advantage, from Rio Tinto.

Bribery may present itself in many forms and we should be particularly aware of the risks when faced with the below:

1. Benefits - offering to, or receiving from customers or suppliers
2. Conflicts of interest
3. Facilitation payments
4. Sponsorships, donations or other community support
5. Engaging third parties, including agents or intermediaries, and making any arrangements with or for the benefit of government officials

Key things to remember

Bribery may involve:

- **Anything of value** such as money; cash equivalents; gifts; lavish meals, entertainment and other hospitality; travel and lodging; offers of employment; support for third parties (e.g. sponsorships and donations for charities or other worthy causes favoured by the person we are trying to influence).
- **Any third party we are trying to influence, or who is trying to influence us;** for example, government officials, suppliers, customers, community partners or traditional authorities.
- **The use of an intermediary or agent;** prosecutors are vigilant about companies who bribe indirectly, using consultants, advisers, distributors, agents, or other intermediaries. It is prohibited to use a third party to do anything on our behalf that is not authorized under this Procedure.
- **Friends or family;** it is just as unacceptable to make or accept an offer to or from a family member, friend, or business associate as to make or accept one directly.
- **Offering or asking for a bribe, even if none is given;** it does not matter if there is ultimately no transaction as it is still a breach of the Procedure and may constitute a breach of applicable laws and regulations.

Product Groups and Group Functions must ensure they have appropriate measures in place to prevent and detect bribery and corruption by:

- Assessing and managing bribery and corruption risks through regular business risk review processes consistent with the minimum performance requirements for risk identification, evaluation, management, communication and update outlined in the Risk management standard
- Ensuring that any actual or suspected bribery and corruption incidents are assessed and escalated immediately as set out in the [myVoice Procedure](#).
- Ensuring all employees and core contractors are aware of their roles and responsibilities in regard to controls and procedures as they relate to the detection and prevention of bribery and corruption.

No employee of Rio Tinto will suffer a demotion, penalty or other adverse consequences for refusing to pay bribes, even if such a refusal may result in the organisation not obtaining or retaining business.

The following paragraphs of this section provide guidance and outline process steps for each of the five areas listed above, where bribery risks may commonly manifest

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2.1 Benefits to and from third parties

By definition: benefits are items of value that are exchanged between Rio Tinto and an external party for which the recipient has not paid, or for which the recipient has paid less than the market value.

Key things to remember

Benefits on a modest scale are commonly used to recognize and strengthen working relationships among business partners. However, depending on their size, frequency and the circumstances, benefits can be viewed as improperly influencing business decisions and may constitute or be perceived as a bribe. We should never offer or promise, accept or agree to accept a benefit that: (i) influences, or could be perceived as influencing, business decision making; or (ii) is not permitted by applicable laws or regulations.

Before offering or promising, accepting or agreeing to accept a benefit, we should always ask ourselves if our action could create an appearance of bad faith or improper behaviour. If the answer is “yes”, we must not offer, provide, agree to or accept the benefit. Rio Tinto permits the giving and receiving of benefits when they comply with all key principles as outlined in the Mandatory process requirements section below.

Benefits include but are not limited to (also refer to **Appendix 1** for examples):

1. **Hospitality** refers to meals with third parties, functions and celebrations involving entertainment, sporting events, cultural events, fundraising events, concerts, plays, etc.
2. **Gifts** refers to items of nominal value such as prizes, raffles at external events, thank you gifts (e.g. engraved pen or plaque) or culturally recognized gestures/offering
3. **Travel** and lodging refers to any type of air or land-based travel, and accommodation expenses

Cash benefits: giving or accepting cash as benefits must be avoided (this includes cash equivalents such as vouchers, gift cards or cheques).

Daily allowances (per diems): these are payments (usually to government officials who we have invited to meetings) that are a genuine pre-estimate of the reasonable cost of travel, meals, accommodation, and other daily costs. Payment of daily allowances is made in exceptional circumstances. Rio Tinto discourages such payments and instead encourages a ‘pay and claim’ expense process. If payments are required, the amount must align to the local statutory rates typically available for these types of payments.

We must:

- Apply the six key business integrity principles before accepting or providing a benefit of any value
- If the benefit is equal to or above US \$100 per person declare and seek pre-approval
- Note: meals to non-government officials are excluded from declaration and pre-approval requirements if incurred during the normal course of business, comply with the six business integrity principles, are non-lavish and a clear legitimate business purpose associated with promoting, demonstrating or discussing Rio Tinto’s business exists
- Decline or return the benefit and disclose it in the [Business Integrity register](#) if it does not meet the key business integrity principles
- When approving a benefit, check the documentation provided confirms the legitimate business purpose of the benefit, includes details on recipients(s) and approve before the event occurs
- Pay attention when approving repeated benefits (e.g. three or more to/from the same party), without explicit details or business justification
- For per diems, consult with your regional E&C team for advice

We must not:

- Accept or offer lavish meals to or from a Third Party
- Accept a gift that is lavish or does not comply with the six key business integrity principles
- Accept or provide a benefit in cash
- Demand or request a direct or indirect benefit for ourselves or on behalf of a related party (e.g. family member, friend, work colleague)
- Accept or offer invitations to major sporting or cultural events where there is no clear legitimate business purpose
- Accept or provide benefits of a size, frequency (i.e. three or more) and circumstances which foster the perception of improperly influencing business decisions (e.g. pending tender outcome, government approval, etc.)

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Mandatory process requirements

Step 1: assess compliance to the key business integrity principles

Before giving or receiving a benefit, we must assess the key business integrity principles set out below. Only if all principles are met should we move to Step 2 and seek pre-approval.

Key principles (P)	Additional guidelines
P1: It is permitted by and complies with all applicable laws and regulations	<ul style="list-style-type: none">• In some countries, there are laws that limit the value or prohibit giving or receiving of benefits. What may be customary still requires us to consider whether legally acceptable• Any entertainment, travel and lodging given to or received from a government official must be preceded by an official written invitation to, and/or acceptance from, the recipient's employer. For such benefits, we need to obtain written confirmation, in advance, from the relevant government department that the travel/lodging/other is permissible under their applicable laws, regulations and policies.
P2: It is compliant with Rio Tinto policies, standards and procedures	<ul style="list-style-type: none">• Ask ourselves the following questions to assist in making a judgement call on whether or not the nature and value of the benefit are appropriate:<ul style="list-style-type: none">◦ Would public scrutiny embarrass us and/or Rio Tinto?◦ Would a reasonable person think it is excessive?◦ Do we feel an obligation connected with the benefit?◦ Is it appropriate to the occasion in which it is given?◦ Am I able to demonstrate the business purpose to my leader?
P3: It is not taken by somebody with an undeclared conflict of interest	<ul style="list-style-type: none">• We do not receive or provide a benefit that will influence our decision making or is based on the existence or perception of a conflict of interest (e.g. special discount from a supplier for personal benefit).
P4: There is a legitimate business purpose for it	<ul style="list-style-type: none">• Determine if the context of the benefit given or received is associated to a business circumstance (i.e. an incidental meal provided during a work meeting or a modest gift/entertainment on completion of a project) and that it is proportionate (not lavish meals or extravagant gifts/ entertainment) considering the purpose for which it is being exchanged).
P5: It is consistent with <i>The way we work</i>	<ul style="list-style-type: none">• Benefits associated with or involving any form of sexual exploitation, sexual services (including sexually inappropriate behaviours) or occurring at an inappropriate venue are not permissible.• Benefits that would result in a violation of the drugs and alcohol policy as stated in <i>The way we work</i> are prohibited.
P6: It does not risk the company's reputation for integrity or strong governance.	<ul style="list-style-type: none">• Ask ourselves if it is clear that the benefit is not intended, and could not reasonably be interpreted, to be a reward for future or past engagement(s) or encouragement to perform a favour or provide preferential treatment.

Step 2: if the six key principles are met, apply the following process:

Declarer	<p>If the benefit is US\$100 and above per person:</p> <ul style="list-style-type: none"> • Disclose via the online Business Integrity register (note meals to non-government officials do not require disclosure – refer to Additional Guidance below) • Ensure management has approved prior to proceeding
Direct Leader approval	<ul style="list-style-type: none"> • Direct Leader pre-approval via the online Business Integrity register required. • Leader to also ensure benefit meets the business integrity key principles before approving.
Additional E&C Review	<p>The E&C regional team is required to review and endorse benefits requiring disclosure to/from person(s) that are either:</p> <ul style="list-style-type: none"> • A Government official; or • Politically affiliated; or • A third party associated with a significant business transaction (merger, acquisition, joint venture, partnership); or <p>Involved in negotiations/discussions with a government department (include State Owned Enterprises)</p>
Additional Guidance	<ul style="list-style-type: none"> • Meals with non-government official third parties are excluded from declaration and pre-approval requirements if incurred during the normal course of business, comply with the six business integrity principles and a clear legitimate business purpose associated with promoting, demonstrating, or discussing Rio Tinto's business exists. • Lavish meals are always prohibited. The definition of lavish will vary depending on the circumstances and country. As a base line, a lavish meal is one that is significantly higher than what is considered reasonable. • Per diems require consultation with the regional E&C team prior to approval and release. • The disclosure and approval limits are a basic standard. Should there be a conflict between the limits set out in the Procedure and a local law or limits imposed on an external party, the more stringent limits should apply. The general rule states that benefits above the limit must be declared and pre- approved. In situations where benefits are provided without prior notice and pre-approval cannot reasonably be obtained, approval should be sought as soon as practicable. <p>Executive Committee members should direct their disclosures to the Chief Executive Officer who, in consultation with the Chief Ethics and Compliance Officer (or delegate), approves any recommended action(s) to be taken. The Chief Executive Officer should direct their disclosures to the Chairman, who in consultation with the Chief Ethics and Compliance Officer (or delegate) approves any recommended action(s) to be taken. The Company Secretary manages non-executive directors' benefits received/given.</p>

2.2 Conflicts of interest

By definition: conflicts of interest (COI) arise when we or someone close to us has a personal interest or duty, which is at odds with Rio Tinto's interests, or there is a perception that interests may not be aligned.

Key things to remember

To protect ourselves and the company, we must disclose any actual or potential COI, agree a plan to manage the COI with our leader and adhere to the management plan.

When can conflicts of interest pose a problem?

The appearance or perception of a COI can cause others to:

1. Question our business decisions
2. Doubt our integrity
3. Tarnish our and/or Rio Tinto's reputation for integrity and good governance

COI categories include but are not limited to:

1. **Relationship within or outside the Rio Tinto Group**, where we have a personal relationship with a person within the Rio Tinto Group; or we or a direct family member or friend have a personal, social or business relationship with a government official or person from an organisation that conducts business or competes with Rio Tinto
2. **Outside work interests** where we do work for an external party, have a secondary business or arrangement which would impact our commitments and responsibilities to Rio Tinto
3. **Investments and financial interests** where we, a relative, friend or a business associate have a controlling or significant interest in or are a director, officer, trustee of a company (or its connected companies) that does business or competes with Rio Tinto
4. **Family relationships** where a member of our family works for a company that does business or competes with Rio Tinto

Please refer to **Appendix 2** for COI examples and management action plans to help mitigate the risk.

We must:

- Disclose all identified actual or potential conflicts in the online [Business Integrity register](#)
- Conduct ourselves both personally and professionally in a manner that allows us to make impartial business decisions in Rio Tinto's best interests
- Speak with our manager or regional E&C team if we are in doubt or have a concern if a situation is a COI
- Ensure a management action plan is in place to actively and effectively manage COIs. Where circumstances change, the action plan should be reviewed by management to ensure it remains adequate.
- Be alert to potential COIs. If we become aware of, or suspect the occurrence of a COI that may not have been disclosed, we must report the matter to our manager or a senior manager, or speak to our regional E&C team

We must not:

- Use our authority, position or influence at Rio Tinto for personal gain or to benefit our friends and family
- Manage a COI on our own or approve a COI outside of this process. An unmanaged COI can encourage unethical behaviour, lead to fraud, corruption or other business integrity impacts
- Hire, promote or directly supervise an employee who is a friend (or more) without prior approval from our manager

Mandatory process requirements

Disclose and manage a conflict of interest

Declarer	<ul style="list-style-type: none"> • Declare the COI via the Business Integrity register • Assess the situation, and propose an action plan to mitigate the risks associated with the COI • Await approval from your direct line manager before engaging further with any activities related to the COI • Implement the action plan agreed with management <p>Should circumstances change, ensure the direct line manager is informed and update the disclosure via the online Business Integrity register</p>
Direct Leader approval	<ul style="list-style-type: none"> • Assess if a COI exists via the online Business Integrity register • Agree on a management action plan with the declarer and adequately document your recommendations and approve • Ensure that the management action plan is implemented, followed and remains adequate should circumstances change. Reject if unmanageable and ensure necessary steps are taken to remove the COI
Additional E&C Review	<ul style="list-style-type: none"> • The E&C regional team is required to review and endorse where a COI involves person(s) that are either: <ul style="list-style-type: none"> • A Government official; • Politically affiliated; • A third party associated with a significant business transaction (merger, acquisition, joint venture, partnership); or • Involved in negotiations/discussions with a government department (includes State Owned Enterprises)
Additional Guidance	<ul style="list-style-type: none"> • When a change in the circumstances affecting the COI occurs (including where the COI ceases to exist), the declarer must inform their direct line manager. The online Business Integrity register must be updated • Should you change roles within Rio Tinto, you must inform your new direct line manager of the COI and ensure the COI declaration is updated in the online Business Integrity register. • All direct line managers are accountable for ensuring that all COI and corresponding management action plans are reviewed on an annual basis to ensure the relevance and effectiveness of the management plan. <p>Executive Committee members should direct their disclosures to the Chief Executive Officer who, in consultation with the Chief Ethics and Compliance Officer (or delegate), approves any recommended action(s) to be taken. The Chief Executive Officer should direct their disclosures to the Chairman, who in consultation with the Chief Ethics and Compliance Officer (or delegate) approves any recommended action(s) to be taken. The Company Secretary manages non-executive directors' COI</p>

2.3 Sponsorships, donations and other community support

By definition:

- **Sponsorships** refer to contributions of anything of value for an event, initiative organized by an external party usually in return for advertising space, promotional activity or reputational benefit.
- **Donations** are voluntary contributions to external parties, including but not limited to registered charities or other non-profit organisations where Rio Tinto receives nothing tangible in return.
- **Other community support** refers to both discretionary and non-discretionary financial commitments and in-kind contributions (anything of value other than cash - e.g. services, company assets, equipment and tools) made by Rio Tinto to third parties to address identified community needs and/or social risk.

Key things to remember

Sponsorships and donations can create problems if they are used to conceal corrupt, fraudulent or other improper payments.

There is a risk charities or other entities (including unincorporated non profit organizations) can be set up as a front for laundering proceeds of crime. They may be connected to an individual such as a government official who then uses their influence to give special preference to the donor. Charity trustees and board members may be politicians, officials, and other highly placed and influential people. The donations they ask for may directly or indirectly benefit them personally or be used to create slush funds to mask improper payments to individuals.

Rio Tinto does not provide sponsorship, donations or other forms of support to political parties or organized religions (note support for religious events representative of an indigenous culture may be permissible).

Financial support for a community is usually permissible, but it is important that this is for the benefit of the entire community and not just those with whom we may be dealing. No payments are to be made to individuals unless approved by the Chief Ethics and Compliance Officer.

Funds provided to Traditional Owners or third parties paid on behalf of communities to settle/remediate/address a community need beyond charitable donations or sponsorships (i.e. Capacity Funding, Participation Agreements, Impact & Benefit Agreements), are subject to due diligence, and mandatory consultation with Ethics & Compliance. Community support provided as part of an arm's length agreement does not need to be registered in the online Business Integrity register.

We must:

- Request a baseline screening on the third party and undergo further third party due diligence as required per the [Know Your Third Party](#) procedure prior to engagement
- Disclose and seek pre-approval on the online [Business integrity register](#) if the value equals or exceeds US \$5,000
- Providing in physical cash must be avoided
- Ensure all community support (especially any payments to community members or traditional owners), and sponsorships and donations can stand the test of public disclosure and legal scrutiny (N.B that community members may qualify as "officials" under some laws)
- Ensure supporting documentation is available and is provided and recorded in our books and records
- Ensure any payments are used for the intended purpose

We must not:

- Sponsor/donate or grant community support to improperly influence a business decision or potential future or past decision (e.g. permits/ approvals regarding land use)
- Use a donation, sponsorship or community support as a conduit to conceal illegitimate payments (e.g. a contribution which inappropriately benefits a government official, a close relative of a government official, a traditional authority or tribal leader).

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Mandatory process requirements

Step 1: assess compliance to the six key business integrity principles

Before agreeing to a sponsorship, donation or other community support, we must assess compliance with the key business integrity principles. Only if the requirements of all six principles outlined below are satisfied should we move to Step 2 and seek pre-approval.

Key principles (P)	Additional guidelines
P1: It is permitted by and complies with all applicable laws and regulations	<ul style="list-style-type: none">• We need to ensure that sponsorships, donations and community support are not or could not be perceived to be, concealed illegal payments (i.e. bribes) and must make available the supporting rationale and verifiable evidence as required by RT Legal or Ethics & Compliance.• Due diligence on the third party recipient (individual or entity) via the Know Your Third Party Procedure is required prior to transfer of funds/goods to ensure there is a full understanding of the beneficiaries and their potential connections (e.g. politically exposed persons).
P2: It is compliant with Rio Tinto's policies, standards and procedures.	<ul style="list-style-type: none">• Sponsorships, donations and other community support must only be provided to address identified social risks, provide broad community benefit or support disaster relief efforts.• Ensure that the transfer of funds/goods is sufficiently supported by documentation that clearly identifies the donor, recipient, nature, purpose, value and how the funds will be used.• Ensure the transaction is accurately recorded in our books and records.
P3: It is not taken by somebody with an undeclared conflict of interest	<ul style="list-style-type: none">• We do not provide sponsorships or donations where there is an actual or perceived conflict of interest, e.g. sponsor an event managed by a family member or friend.
P4: There is a legitimate business purpose for it	<ul style="list-style-type: none">• The event or project must align with Rio Tinto's business strategy and objectives and the Asset's Communities and Social Performance Plan.
P5: It is consistent with <i>The way we work</i>	<ul style="list-style-type: none">• Ensure that the sponsorship, donation or other support aligns with Rio Tinto's values.• Ask ourselves if it is clear that the funds/goods are not intended, and could not reasonably be interpreted, to be a reward for future or past engagement(s) or encouragement to perform a favour or provide preferential treatment.
P6: It does not risk the company's reputation for integrity and strong governance	<ul style="list-style-type: none">• Ask ourselves if the transfer of funds/goods would stand the test of public scrutiny.

Step 2: if the six key principles are met, apply the following process:

Declarer	<p>Request a baseline screening on the third party and undergo further third party due diligence as required per the Know Your Third Party procedure</p> <p>If the allotted support is US \$5,000 and above:</p> <ul style="list-style-type: none"> • Disclose and seek pre-approval via the online Business Integrity register
Direct leader approval	<ul style="list-style-type: none"> • Direct Leader pre-approval via the online Business Integrity register required. • Leader to also ensure benefit meets the business integrity key principles before approving. <p>In providing pre-approval, ensure all supporting documentation including any agreements are uploaded into the online register.</p>
Additional E&C Review	<ul style="list-style-type: none"> • The E&C regional compliance team is required to review and endorse where a sponsorship, donation or other community support involves entities / person(s) that are either: <ul style="list-style-type: none"> ○ A Government official; ○ Politically affiliated; ○ A third party associated with a significant business transaction (merger, acquisition, joint venture, partnership); or <p>Involved in negotiations/discussions with a government department (include State Owned Enterprises).</p>
Additional Guidance	<ul style="list-style-type: none"> • The above requirements apply to all sponsorships, donations and other community support (including budgeted and non-budgeted financial and in-kind contributions) to third parties. • It does not replace Delegation of Financial Authority approval requirements nor the approval process mandated under the Partner To Operate standard (where relevant). The above pre-approval is from a business integrity compliance perspective only. <p>Community support provided as part of an arm's length licence to operate agreement does not need to be registered in the online register</p>

2.4 Engaging third parties

By definition: third parties include customers, suppliers, contractors/subcontractors, organisations we partner with (joint venture partners, acquisition and divestment targets), advisers (business, financial, legal and lobbyists), intermediaries, distributors, agents and all other contractual counterparties.

Certain categories of third parties expose Rio Tinto to increased bribery and corruption risk, in particular, intermediaries, agents and government officials. These are defined below.

Rio Tinto can be liable for the illegal conduct of our agents or intermediaries and for these reasons, particular care should be taken when engaging with these types of third parties, especially if the intermediary or agent is likely to interact with government officials on our behalf.

- **An intermediary** is a third party, which assists Rio Tinto with its business by acting as a 'middleman' between Rio Tinto and another third party. They are the conduit through which Rio Tinto may give or receive goods or services. Sales agents and consultants, customs brokers and agents, joint venture partners, professional advisers such as lawyers, accountants or financiers, and distributors can all be intermediaries.
- **An agent** has the ability to represent, negotiate and act on Rio Tinto's behalf. Whilst intermediaries might facilitate business and communications between Rio Tinto and a third party, agents have the power to create binding legal relationships between Rio Tinto and third parties, presenting heightened legal and reputational risk.
- **Government officials** include:
 - employees of state-owned enterprises or of a government or local government agency
 - employees or officers of a regulatory authority, or any administrative, municipal, fiscal or judicial body, department, tribunal or authority (provided the controlled organisation is majority-owned by the government or managed by government officials)
 - employees or officers of an international public organisation such as the United Nations, World Bank or International Monetary Fund
 - politicians or political party officials, or officers or employees of political parties, and all candidates for political office
 - members of royal families, traditional authorities and some tribal leaders who hold or perform the duties of an appointment, office or position created by custom or convention
 - police officers or other law enforcement agencies, military personnel, customs officials, border control or an agent of the crown
 - special advisers to governments, or individual government officials, whether paid or unpaid, formal or informal
 - In certain circumstances close family members of the above.

If in doubt as to whether a person is a government official or the entity is a government owned enterprise, consult Rio Tinto Legal or the regional E&C team

Key things to remember

Third party risk management is an end-to-end responsibility. Therefore, as per the [Know Your Third Party Procedure](#) it is the responsibility of business units to bring the potential engagement with a third party to the attention of Ethics & Compliance Third Party Due Diligence team to perform the respective baseline screening and due diligence checks and provide any potential findings and initial risk ratings in relation to:

- Bribery and corruption
- Human rights including labour rights issues
- Money laundering and counter-terrorism financing
- Politically Exposed Persons (PEP) and State-Owned Enterprises (SOE)
- World Bank debarments
- Trade sanctions
- Denied party transactions
- Adverse media
- Other reputational concerns

Whether we ultimately engage with a third party customer or supplier which gives rise to concerns under the above headings will depend on the nature of the concern and the nature of the engagement. We cannot deal with an entity that is subject to US or EU sanctions, and we will not knowingly engage with an entity that uses slaves or child labour in its business or supply chain. Rio Tinto must also focus particularly on the degree of integrity values alignment with third parties being considered as potential for merger or acquisition targets, investees or joint venture partners.

As explained above, certain third parties can expose us to higher bribery and corruption risks. We must be particularly alert to "red flags" specific to dealing with agents and intermediaries and report any concerns or red flags to E&C for further advice (refer to Appendix 3 for red flag examples).

Third parties acting on Rio Tinto's behalf should be aware of and abide by the requirements of [The way we work](#), the [Supplier Code of Conduct](#), the [Business Integrity Standard](#) and this Procedure.

We must:

We must not:

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- Properly assess the risks of entering into a legally-binding agreement or commitment to engage in a business relationship with a counterparty
- Follow the requirements of the *Know Your Third Party Procedure* to ensure adequate due diligence and risk mitigation is performed prior to engagement. Mandatory consultation is required with the regional compliance team when contemplating the engagement of an intermediary, agent, someone who has been a government official, or an adviser to the relevant government or government department, or other third party who may be involved in any discussions or negotiations with a government official or department (together “potential high risk third party”) to support with the assessment of risk.
- As per the *Know Your Third Party Procedure* and in compliance with the Sanctions Standard, at a minimum, all third parties including other parties to the transaction, must go through baseline screening, which includes sanctions screening
- Written contracts with intermediaries, agents or other higher risk counterparties must contain appropriate business integrity clauses, including (but not limited to): a requirement to comply with applicable anti-bribery and corruption laws, anti-money laundering, trade sanctions and facilitation of tax evasion laws and applicable Rio Tinto policies, standards and procedures; rights for Rio Tinto to audit compliance where applicable, clauses around sub-contracting and terms on which this is or is not permitted; circumstances in which payments may be made on Rio Tinto's behalf (including prior notification of what is to be paid and why); requirement to inform Rio Tinto if the third party takes an official or government position or engagement, otherwise may have a conflict of interest (actual or perceived)
- Continue to monitor and respond to changes in the risk profile of a counterparty engaged by Rio Tinto and notify the E&C regional compliance team should concerns arise
- Ensure the scope of engagement and nature of relationship (including extent to which an agency relationship is intended or the circumstances (if any) in which payments may be made on Rio Tinto's behalf) is agreed prior to the engagement commencing and clear in the written contract
- Ensure all written contracts with third parties must contain a requirement to comply with all applicable laws, including those related to business integrity (anti-bribery and corruption, anti-money laundering, trade sanctions and tax evasion)
- Ensure potential high risk third parties receive appropriate training on Rio Tinto's policies and ethical expectations
- Ensure fees and compensation are agreed prior to engaging with a third party, are commensurate to services being provided and represent fair market value
- **For mergers and acquisitions**, including new investments or joint ventures or partnerships, request from E&C a Business Integrity Compliance Programme Assessment¹ of the potential target or partner and follow recommendations
- Monitor non-managed operations or projects to ensure ongoing compliance with agreed business integrity clauses
- In relation to **government officials**
 - Assess the risk and seek advice prior to interacting or engaging with a government official
- Engage a high risk third party without proper and early consultation with Ethics & Compliance
- Enter into a legally-binding commitment or business relationship without knowing who Rio Tinto will be dealing with or properly assess the risk exposure first
- Ignore or partially complete recommendations and mitigating actions resulting from a due diligence review or Business Integrity Compliance Programme Assessment
- Utilise an outdated and/or mismatched (based on different activity or country) due diligence report and apply it to a current engagement
- Proceed with engaging and/or making payment to a potentially high risk third party without:
 - a clear rationale;
 - a scope, which has been understood by the intermediary;
 - a written contract;
 - clear and acceptable payment terms, and
 - a due diligence assessment
- Agree to up-front or cash payments without understanding why these are required
- Circumvent governance processes (i.e. steering group, an equivalent committee or other advisors such as RT Legal and E&C) to approve payments or misrepresent facts which should otherwise have been provided to decision makers for consideration prior to approval
- Pay any sums of money without (i) understanding what these are for, why they are required and to whom Rio Tinto is making payment, (ii) complying with delegations of financial authority and (iii) ensuring all payments are accurately and transparently recorded in Rio Tinto's books and records
- In relation to government officials
 - Provide a direct or indirect benefit (any gift or advantage including but not limited to financial advantage) to the government official or their relatives to influence decision-making or as a quid pro quo (e.g. to support a particular outcome) in Rio Tinto's favour
 - Appoint a government official or ex government official as a consultant without the approval of the Chief Ethics and Compliance Officer (or delegate)
 - Make an offer or promise to provide support or assistance to a government official (e.g. in a meeting with a community leader) without obtaining the relevant approvals, even if we feel under pressure

¹ A Business Integrity Compliance Programme Assessment means a review of policies, standards and procedures in place which enable prevention and detection of business integrity risks, as well adherence to applicable anti-bribery and corruption laws.

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- Wherever practical avoid attend any meeting with a government official or officials without another Rio Tinto representative being present
- Ensure a record is made of the meeting with any government official
- Report promptly any request by a government official for a bribe, suspicion of a bribe, or special privilege or peculiar ask to your regional E&C team as soon as possible

Mandatory process requirements

All third parties

- Assess whether a due diligence is required in accordance with the criteria defined in the [Know Your Third Party Procedure](#) If applicable, request a due diligence review and implement recommendations prior to entering into a legally-binding commitment, a business relationship with a counterparty and/or making any payment.
- Ensure any approval requirements are obtained for high rated due diligence reports (e.g. your business General Manager, Chief Ethics and Compliance Officer)
- Ensure that standard legal business integrity contractual clauses are included in third party contractual arrangements. If such clauses cannot be included, consult with your regional Ethics & Compliance team or Rio Tinto Legal
- Ensure benefits or advantages provided to any third party are assessed in accordance with the process set out in section 1.1.

High risk third parties

- Consult and seek advice from E&C to assess the risk prior to engaging the potentially high risk third party
- Any invoices should be checked and where appropriate supported by verifiable evidence
- Ensure transactions are accurately recorded and transparent in our books and records

Government officials

- The approval of Executive management and the Chief Ethics and Compliance Officer (or delegate) is required to:
- Engage a current or former (within 2 years from holding office) government official as a consultant
- Appoint a current or former government official to a company Band A-E role

Merger/Acquisition/Joint Venture/Partnership with third parties

- For mergers and acquisitions including new investments and joint ventures or partnerships (managed or non-managed operations or projects), where practicable, request from Ethics & Compliance a Business Integrity Compliance Programme Assessment of the potential target or partner
- Ensure recommendations from the Business Integrity Compliance Programme Assessment are considered before committing to the engagement. If such recommendations cannot be actioned, the Group General Counsel, in consultation with the Chief Ethics and Compliance Officer (or delegate), and relevant Group Executive, will approve the recommendations to be actioned

2.5 Facilitation payments

By definition: facilitation payments are small payments, also called 'facilitation / facilitating', 'speed' or 'grease' payments, made to government officials to secure or speed up a routine process or performance of an official action.

Key things to remember

Facilitation payments (in essence bribes) are relatively small amounts paid to government officials with the purpose of accelerating legally entitled routine governmental procedures.

Rio Tinto expressly prohibits facilitation payments.

An exception for payment exists where our personal safety is threatened (imminent threat of violence or personal harm - e.g. detainment and safety / violence threat if a small fee is not paid to border control).

We must:

- In all circumstances, except where our personal safety is at risk, refuse to accommodate facilitation payment requests
- If our personal safety is at risk, pay the facilitation payment and report the incident to management and the regional E&C team as soon as possible. They will notify the Chief Ethics and Compliance Officer (or delegate).
- Notify your regional E&C team of any occasion where you were requested to make a facilitation payment by a government official
- If we are unsure if a fee request is valid, request to see the official published fee rate and request a receipt.

We must not:

- Make a payment to fast track delivery or expedite a service or right of passage in an effort to meet a target or deadline
- Pay a customs official a non-published additional fee to release Rio Tinto held goods

Mandatory process requirements

Exercise best judgement, but if a facilitation payment is made, we must:

- Report it as soon as practicable to our direct line manager and regional E&C team
- Record the payment in the online [Business Integrity register](#)
- Ensure the payment/transaction is recorded in Rio Tinto's books and records with the appropriate supporting documentation and approvals

Fraud and other economic crimes

What is our rule?

Rio Tinto employees, core contractors and associated persons acting for or on behalf of the company must not knowingly commit, be a party to, or be involved in, fraud and other economic crimes.

What is fraud and other economic crimes?

You commit a fraud if you deliberately make a dishonest statement or do an act, concealment or omission which is intended to deceive someone for your (or those close to you) financial advantage or their financial disadvantage.

Other economic crimes include money laundering, situations or arrangements involving terrorist financing and facilitation of tax evasion.

Key things to remember

Product Groups and Group Functions must ensure they have appropriate measures in place to prevent and detect fraud and other economic crimes by:

- Conducting periodic reviews – or when there is a change in circumstances – to ensure full implementation of all Rio Tinto internal financial controls and applicable accounting standards
- Ensuring adequate segregation of duties and delegation of financial authority in financial processes
- Assessing fraud and other economic crime risks as part of regular business risk reviews and develop and put into effect the required risk management response plans.
- Ensuring fraud incidents or reasonable suspicions of fraud, money laundering, situations or arrangements involving terrorist financing or tax evasion are escalated to senior levels in a timely manner. Each leader or supervisor has a responsibility to assess and promptly refer such report to their regional E&C team who in turn will report the matter to the Business Conduct Office. Alternatively, you can report your concern directly to the Business Conduct Office via myVoice, Rio Tinto's confidential reporting programme. (ensuring that the identity of the original reporter is shared only with their consent), who in turn will triage and escalate or investigate the matter as required, in accordance with the myVoice Procedure.
- Ensuring all employees and core contractors are aware of their roles and responsibilities in relation to controls and procedures for the detection and prevention of fraud and other economic crimes
- Addressing and resolving promptly all audit findings on financial and fraud-related controls

Economic crime may present itself in many forms. We need to focus in particular on the following:

1. Internal fraud where an employee obtains personal gain or advantage at Rio Tinto's expense
2. Money laundering (i.e. concealing, using, or acquiring the proceeds of crime or terrorist activity); terrorist financing or tax evasion (i.e. the illegal non-payment or underpayment of tax, or facilitation of tax evasion by another person). Money laundering and terrorist financing offences may be committed if you know - or should have reasonably suspected - that the money or other assets Rio Tinto receives (e.g. from a third party including a customer, supplier or joint venture partner) constitutes the proceeds of crime or are tainted by criminal or terrorist conduct, or that Rio Tinto is involved in an arrangement whereby money or other property will be used for terrorist activity.

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2.6 Internal Fraud

By definition: an intentional act or omission to deprive Rio Tinto, or an external party with whom RioTinto transacts, of anything of value by deception or other dishonest means.

Key things to remember

Examples of internal fraud include:

- Falsifying accounting records or company books for the purpose of deception
- Submission or processing of fictitious or altered invoices
- Overcharging on invoices
- Inappropriate claiming of expenses that never incurred or falsification of claims
- Accounts receivables and payables fraud (e.g. fictitious sales and refund entries)
- Manipulating vendor master data details or bank accounts
- Creating invalid or non-existent vendors
- Creating shell companies or protected trusts to conceal personal benefits of a transaction, invoice or deal
- Dishonestly concealing important information when required to disclose it
- Receipting goods or services when they have not been received
- Claiming for hours that have not been worked
- Theft or misappropriation of funds or assets or intellectual property

The following are examples of fraud **red flags**:

- Not following usual and routine procedures and processes
- Unusual credit card payments (e.g. unclear, always delayed, inflated, lacking supporting documentation or sufficient justification)
- Splitting of purchase orders or payments
- Using single-source exceptions or consistently low quotes from one vendor
- Failure to disclose a close relationship with a supplier or customer
- Frequent practice of urgent purchase order requests
- Contracts, Agreements, Purchase orders and invoices lacking details relative to services
- Request to pay in a different currency, location or address

We must:

- Comply with all applicable laws and regulations including any mandatory obligation to report to law enforcement authorities and/or to stop transactions at the earliest opportunity
- Comply with other Rio Tinto policies and standards which include controls to mitigate fraud (e.g. [Group Travel and Expense Procedure](#), [Group Procurement Standard](#))
- Record accurately all transactions with sufficient details relative to their underlying nature
- Ensure that transactions are sufficiently checked and scrutinized before approving, should we be an approver

We must not:

- Knowingly commit, be a party to or be involved in fraudulent activities whatsoever whether you personally benefit or not
- Ignore suspicious activity or other red flags potentially indicating fraud. If we see something, we must say something.

Mandatory process requirements

All frauds, including suspicions of or attempts to commit fraud, must be reported and will be investigated in accordance with the [myVoice Procedure](#).

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2.7 Money laundering, terrorist financing and tax evasion

By definition:

- **Money laundering** is the concealment, arrangement, acquisition, transfer or use of improperly obtained monies or assets (i.e. proceeds of crime) including the proceeds of terrorist activity, in otherwise legitimate business dealings.
- **Terrorist financing** includes receiving or providing money or property where it's intended, or there's reasonable cause to suspect that it may be used for, the purposes of terrorism and laundering terrorist property (i.e. proceeds of terrorist activity)
- **Tax evasion** is the illegal non-payment or underpayment of tax, or facilitation of tax evasion by another person

Key things to remember

Rio Tinto does not facilitate or condone money laundering (including laundering of terrorist property), terrorist financing or tax evasion. As outlined in section 1.4, Rio Tinto must perform due diligence checks on third parties in order to assess their integrity, which includes an assessment of risk in these areas.

The following are examples of **red flags** that we need to be particularly mindful of:

- Payment is requested by or sent from a counterparty split between multiple forms (e.g. cash, bank transfer, cheques)
- Payment is requested to or made from a bank account in a tax haven country to or from an entity in a different name to that of the contractual counterparty
- Use of multiple foreign bank accounts outside of the counterparty's business registration
- Payments appear to be suspiciously structured (i.e. multiple bank accounts with varying amounts)
- The due diligence does not reveal an ultimate beneficial owner or is suspected to be a shell company or hidden behind a trust or nominated director
- A counterparty uses unusual or suspicious documents and the details and references cannot be readily verified
- The counterparty's background differs from what we would expect given their business activities
- The customer suggests an unusual or non-customary way of handling the transaction
- The origin or purported use of funds is not consistent with the organisation's purpose

We must:

- Monitor the dealings and activities of counterparties for red flags that may raise suspicion that they are engaging in money laundering and refer to Ethics & Compliance as soon as possible
- Ensure that relevant checks relating to the source of the proceeds are completed on monies that will be received by agents acting on behalf of Rio Tinto and appropriate anti-money laundering and counter-terrorism financing representations and warranties are included in the agreement/contract
- Subject to legal requirements, ensure that suspicions of money laundering or that we may be dealing with the proceeds of crime are reported as required under applicable laws
- Ensure jurisdiction or business unit specific Anti- Money Laundering policies/procedures are implemented as required to comply with applicable local laws and regulations
- Apply the [Tax Policy and Procedures Manual](#) as owned by Rio Tinto Global Tax in order to mitigate tax evasion

We must not:

- Knowingly engage a counterparty who is connected to criminal activity where the
- transactions and/or Rio Tinto's ethical reputation could be brought into question
- Hide or disguise proceeds resulting from crime (i.e. cash or property)
- Tip off a counterparty that a potential referral to a law enforcement agency will be made or has already been made

Mandatory process requirements

- Ensure adequate due diligence reviews for counterparties have been completed as required by the [Know Your Third Party Procedure](#)
- Report any suspicions or concerns regarding a counterparty's behavior to management and your regional Ethics & Compliance team

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Appendix 1: Benefits categories

Listed below are the benefit categories and additional guidance on whether provision or receipt is acceptable. It should be noted that all benefits above the prescribed limits and irrespective of their category require disclosure.

Category	Generally acceptable	May be acceptable (depending on circumstances)	Unacceptable and will attract extra scrutiny	Further guidance
Gifts	<ul style="list-style-type: none"> Prizes at an external event attended by industry stakeholders Corporate thank you gifts (e.g. pen, plaque) offered to a guest speaker at a conference and culturally recognized gestures Modest gift received after a contract signing with a supplier 	<ul style="list-style-type: none"> Cash gifts (only when customary in certain jurisdictions such as for funerals and weddings), gift vouchers, gift cards Bottles of wine or hamper if not individual (i.e. is for an entire team) 	<ul style="list-style-type: none"> An expensive designer or sports item A benefit arising as a special favor or request from a government official 	<p>Should the employee or core contractor provide tickets to an event but does not attend themselves, this should be treated as a gift.</p> <p>If gifts/ entertainment are received in your personal capacity from a related party of Rio Tinto, this will still need to be managed under this procedure.</p>
Meals* <i>*Meals to non-government officials are excluded from declaration and pre-approval requirements if incurred during the normal course of doing business, comply with the six business integrity principles, are non-lavish and a clear legitimate business purpose associated with promoting, demonstrating or discussing Rio Tinto's business exists..</i>	<ul style="list-style-type: none"> Meals with external parties at a local restaurant, hotel or reception centre Meals hosted at a place of business (e.g. site) or take-away lunch Incidental coffee or snack at a café 	<ul style="list-style-type: none"> Industry event dinners Meals with government officials (note requires disclosure and pre-approval if value equal to US \$100 or above) 	<ul style="list-style-type: none"> Lavish / Extravagant meals at a very high-end restaurant (e.g. Michelin Star) Offering and receiving corporate hospitality is a widespread business practice. It can be an effective way to create, build and strengthen relationships that are an important part of many business operations. The danger is when it becomes excessive or lavish, or is offered in situations such as a restricted period during a tender; hospitality can easily cross the line from an acceptable business practice into an illegal bribe. Regulators are likely to ask whether the hospitality is 'reasonable, proportionate and bona fide'. Any hospitality, offered or received, that might not pass this test should be treated as a red flag and not accepted / given. 	<p>If there is ancillary entertainment during a meal (e.g. singer), this should be included in the value of the meal (i.e. not treated as two separate benefits, which, if entered individually, could be under the pre-approval threshold).</p>

Entertainment	<ul style="list-style-type: none"> Marketing events including professional entertainment to promote a product with clear business justification 	<ul style="list-style-type: none"> Invitations to tourist locations,(e.g. city tours, museums, zoos, theme parks) Public relations events to promote and enhance knowledge of Rio Tinto with third parties 	<ul style="list-style-type: none"> Expensive and highly sought after tickets for a major international sporting event (e.g. tennis tournament, World Cup finals, Olympics, F1 race) or a cultural event (e.g. concert, play, performance or show) attended by the employee and partner that have been provided to/by an external party where no additional business purpose is provided Building relationship events with a third party at expensive high-end retreats 	<p>Entertainment is when a Rio Tinto employee jointly attends an event with a third party.</p> <p>If during an entertainment event, an accompanying meal is provided, it should be included in the value of the entertainment</p>
Travel and lodging	<ul style="list-style-type: none"> Air or land-based travel where a Rio Tinto employee is speaking at an industry event organised by an external party 	<ul style="list-style-type: none"> Travel and lodging to an industry event where an external party is sharing new developments/ technology relevant to Rio Tinto Travel and lodging to a government official to visit a site for project inspection or audit 	<ul style="list-style-type: none"> Travel and lodging provided at a popular or exclusive resort to/by an external party for a business meeting Travel on a private jet by an external party for a business meeting unless this is an imperative and no other scheduled means of travel is available 	<p>Lodging expenses may include meals, drinks and other additional charges incurred while staying at a hotel.</p>
Other	<ul style="list-style-type: none"> Training course with 3rd parties sharing best practices to further enhance mutual understanding between Rio Tinto and key stakeholders 	<ul style="list-style-type: none"> Invitation to attend a conference for personal development and networking (recommend for RT to cover expenses in the first instance) 		

Appendix 2: Common conflict of interest scenarios and suggested actions

COI scenario	Suggested management actions/controls
Outside work interests A member of your team, who's a part-time employee, works for another company (i.e. other local mining company) and has a business arrangement that could be perceived as a COI.	<ul style="list-style-type: none"> • Remind the employee of the obligation stated in <i>The way we work</i> which prohibits the exchange/release of confidential information with/to other companies. This applies to confidential information pertaining to both Rio Tinto and the other company. • Require an annual (or more frequent) assurance from the employee that there has been no exchange/release of confidential information with/to the other company. • Consider whether the safeguards in place are appropriate, or if further safeguards are required, before granting the employee with access to highly sensitive confidential information. • Last resort: If the employee holds a role with access to highly sensitive information, consult with your regional E&C team and HR to consider whether it is appropriate. • If the employee acts in a managerial or executive capacity at the other company, then it is not likely to be acceptable. • Be clear that utilising company resources for personal activities is prohibited and such use may be monitored in accordance with our policies, standards and procedures. • Advise that company deliverables need to take precedence at all times. • Ensure that the secondary employment does not lead to health issues, decrease in the work performance or interferes with the employee's responsibilities to Rio Tinto. <p><i>Note: Rio Tinto employment contracts often require employees to obtain prior written consent by Rio Tinto to be employed or engaged in any capacity with another business.</i></p>
Investments and financial interests An employee (or an employee's relative) of a Rio Tinto operations site holds shares in a local company supplying goods to the Rio Tinto site they manage.	<ul style="list-style-type: none"> • Remind the employee of the obligation stated in <i>The way we work</i> which prohibits the exchange/release of confidential information with/to the supplier. This applies to confidential information pertaining to both Rio Tinto and the supplier. • Ensure the employee has no involvement or influence in decisions relating to procurement (including validation of invoices) or retention of the supplier and no access to information that may assist the supplier in the procurement process. • Actively manage the COI by requiring annual (or more frequent) assurance from the employee that there has been no involvement or influence in decisions relating to the procurement or retention of the supplier. • Require that the employee exclude themselves from any company discussions relating to the supplier.
Investments and financial interests A Rio Tinto employee holds shares (in a personal capacity) in a junior exploration company that does business with Rio Tinto and the employee has direct/indirect influence in decision making which conflicts with their duties at Rio Tinto	<ul style="list-style-type: none"> • Ensure the employee has no involvement or influence in decisions or approvals relating to the junior exploration company • Ensure employee has no access to highly sensitive or confidential information • Remind employee of confidentiality agreement with Rio Tinto • Ensure employee undertakes Rio Tinto Dealing Rules and Insider dealing training. • Document the agreed actions with employee • Unless comfortable that these procedures deal with the conflict, require the employee to sell the shares.
Relatives or associates who are government officials	<ul style="list-style-type: none"> • Ensure the manager does not participate in any stage of the application or renewal process relative to environmental permits lodged with the relevant government department.

<p>A manager at a Rio Tinto operation site has a sister who works in the governmental department responsible for approving and overseeing environmental permits granted to that Rio Tinto site.</p>	<ul style="list-style-type: none"> • Obtain undertaking from the manager that they will not discuss with or exert influence over their sister regarding any aspect of a Rio Tinto environmental permit (granted or awaiting approval) delivered by the relevant government department. • Require an annual (or more frequent) undertaking as mentioned above as long as the sister works in said department. • Inform the government department of the situation and request that the sister play no part in decisions affecting Rio Tinto.
<p>Personal relationships A Rio Tinto employee's daughter works for one of the company's suppliers.</p>	<ul style="list-style-type: none"> • Remind the employee of the obligation stated in <i>The way we work</i> which prohibits the exchange/release of confidential information with/to the daughter or supplier. This applies to confidential information pertaining to both Rio Tinto and the supplier. • Ensure the employee has no involvement or influence in decisions relating to the selection or retention of the supplier, nor any access to information that might assist the supplier in the procurement process (e.g. other suppliers' prices/terms). • Require an annual (or more frequent) assurance from the employee that there has been no involvement or influence in decisions relating to the selection or retention of the supplier. • Require that the employee exclude themselves from any company discussions relating to the supplier.
<p>Personal relationships An employee in marketing has formed a friendship with a customer (i.e. they frequently socialise together, attend personal events such as birthday parties and weddings and exchange gifts at their own personal expense).</p>	<ul style="list-style-type: none"> • Attribute marketing activities related to that customer to another Rio Tinto employee. <p>If not feasible:</p> <ul style="list-style-type: none"> • Remind the employee of the obligation stated in <i>The way we work</i> which prohibits the exchange/release of confidential information with/to the friend or customer. This applies to confidential information pertaining to both Rio Tinto and the customer. • Require an annual (or more frequent) assurance from the employee that there has been no exchange/release of confidential information with/to the friend or customer. • Ensure there will be no business meetings or other business communications between the Rio Tinto employee and the customer without the involvement of a relatively senior Rio Tinto employee. • Consider whether the safeguards in place are appropriate, or if further safeguards are required, before granting the employee with access to confidential information relating to the customer (e.g. price setting). • Require that the employee exclude themselves from any company discussions relating to contracts, including price setting, with the customer and has no influence in such discussions.
<p>Personal relationships A manager has disclosed that their spouse/relative is a Rio Tinto employee within their line of management.</p>	<ul style="list-style-type: none"> • Change the spouse's line of reporting to another manager. <p>If not feasible:</p> <ul style="list-style-type: none"> • A more senior manager should approve any decisions affecting the employment of the spouse (e.g. termination, salary, performance review, work hours).

Appendix 3: Red flags specific to dealing with agents and intermediaries

The following are examples of **red flags**:

- The intermediary is to be paid up front or lump sum payments lacking clear commercial rationale and/or verifiable supporting evidence
- The intermediary has a preference for cash payments
- The engagement or payment needs to happen on an urgent basis and/or there is a desire for payment to be made or for services to be performed before a contract is in place or before due diligence is complete
- The intermediary resists communicating in writing or entering into a formal contract
- The intermediary resists inclusion of precise scope of services to be provided, anti-bribery and corruption, audit or other business integrity clauses in the contract and/or providing requested compliance certifications
- There is a request to document the arrangement in a way which is inconsistent with the services to be provided
- The intermediary has a close personal connection with a government official or other special advisor who forms part of an opposing negotiating party
- The intermediary used to be a government official or an advisor to a government official/government department(s)
- The intermediary is in a line of business different to that for which they are being engaged
- A transaction counterparty, such as a public official, requests, demands or pressures the use of a specific intermediary or agent
- The intermediary is a corporate entity which has no or little trading record/has only very recently been incorporated, is a shell company or is incorporated in an off shore jurisdiction
- Ownership structure is unclear or convoluted/or the beneficial owners are unknown
- The intermediary requests payment to offshore bank accounts, to accounts in a country which has no obvious connection to the contract or to an account in the name of an unrelated entity or person
- The amount paid or to be paid to the intermediary appears disproportionate or materially exceeds the value of the services being provided
- The intermediary alludes to agreements entered into or promises made outside of the contractual terms
- A government official shows interest, or the intermediary alludes to official interest, of in the fee or contractual arrangements with the agent or intermediary
- You receive pressure from other third parties or government officials to influence or bring forward a decision to pay the agent or intermediary
- The intermediary will be moving goods or people across borders or otherwise engaging with customs officials or other public officials in relation to low level payments on Rio Tinto's behalf
- Invoices obtained from the intermediary contain only limited information and/or the intermediary is unable to provide supporting evidence on request
- The engagement is requested to be kept secret or only known to a few individuals
- There is a request for any accounting entries to be anonymized or obscure
- The intermediary does not wish to be transparent in its dealings, is reluctant to provide updates or will not provide commercial information such as names of its directors, addresses, accounts and/or claims grounds of market confidentiality
- Unusual requests or arrangements around success fees or premiums such as lump sum payments, advance payments and requests for premium for navigating cargo through foreign territories
- There are unusual actions or interactions by the intermediary following receipt of payment

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