

Independent auditors' report of PricewaterhouseCoopers LLP to the members of Rio Tinto plc and PricewaterhouseCoopers to the members of Rio Tinto Limited

continued

In addition, we read all the financial and non-financial information in the Annual report to identify material inconsistencies with the audited financial statements and the audited financial report and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course

of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report. With respect to the Strategic report and Directors' report, we consider whether those reports include the disclosures required by applicable legal requirements.

Paul Barkus

(Senior Statutory Auditor)

for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors

London, United Kingdom

1 March 2017

Paul Bendall

Partner

for and on behalf of PricewaterhouseCoopers

Melbourne, Australia

1 March 2017

- (a) The maintenance and integrity of the Rio Tinto Group website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- (b) Legislation in the United Kingdom and Australia governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.