

EquatePlus Guide and FAQs

In this guide you can find important information regarding changes to how your share plans are now being managed after the change to EquatePlus. This guide includes FAQs and is split into sections to make it easier to find the information that is relevant to the plans and accounts you hold.

Contents

- Overview of key changes
- Accessing and managing your new account

Overview of key changes

Throughout the life of a share plan, you may need to:

- Trade shares
- Transfer shares
- Hold shares post-vest
- Hold shares as a leaver
- Receive dividends

Following the change to EquatePlus, all Rio Tinto share plan participants now benefit from the use of Computershare's Share Plan Account (SPA). The SPA enables Computershare to provide the services listed above, globally across all plan types, through a single account.

Q. Will I have to accept SPA Terms & Conditions?

Yes. In order to transact on your account, you will be asked to accept SPA Terms and Conditions during the setup of your account.

An overview of the services that the SPA will cover is detailed below by plan type:

- UK Share Plan: any share deals placed will be governed by SPA terms and conditions. If you leave the employment of Rio Tinto, your shares will be held in the SPA.
- myShare: any share deals placed will be governed by SPA terms and conditions. If you leave the employment of Rio Tinto, your shares will be held in the SPA.
- LTIP: all shares are delivered into the SPA at point of vest; this transaction, together with subsequent share dealing from the SPA, is governed by the SPA terms and conditions.

Q. What are the benefits of introducing the SPA for Rio Tinto plan participants?

- All your plans, awards and shares are held in a single account and governed by a single set of terms of conditions.
- There is no fee to hold shares in the account.

- Participants can sell by lots and sell shares from multiple plans in one transaction.
- Participants will be able to choose to receive either cash or share reinvestment (DRIP) dividends.
- The SPA enables participants to hold fractional shares, eliminating the need to hold rollover cash.
- All participant instructed trades will have a valid tax certification on file.
- Assets are held securely; they are ring-fenced from other clients and Computershare and are protected according to local regulations.
- US participants able to submit a W9 for backup withholding tax (BUWT) exemption and receive appropriate IRS filings.

Q. Will I have to complete Tax Self-Certification documents?

Foreign Account Tax Compliance Act (FATCA) & Common Reporting Standard (CRS) regulations require Computershare to obtain tax certification from participants and report their account details to relevant tax authorities based on their country of tax residency.

- Tax forms already completed and captured prior to the change have been carried over to EquatePlus
- All other participants are required to provide details when they first log in to EquatePlus
- It is a participant's responsibility to ensure that this information is kept up to date
- The information provided drives the appropriate tax deductions and reporting.

Q. Will US Backup Withholding Tax (BUWT) be deducted?

In EquatePlus, the following participants will be identified as US residents:

- Participants that provide US as their country of tax residence
- Participants with a US home address at upgrade

US identified participants are serviced by CTCNA, a Computershare trust company authorised to provide services in the USA.

If participants serviced by CTCNA don't complete an appropriate W9, 24% BUWT will apply on sales and dividends. Participants will be offered the choice to complete a W9.

Accessing and managing your new account

Q. Will I be able to use the same URL to access my account following the upgrade?

If you usually use a link on Rio Tinto's intranet to access your share plans, you can continue to do so in exactly the same way – the new EquatePlus link will take you directly to your EquatePlus account.

If you wish to access your share plans from outside of your company network, please log in to www.equateplus.com using the new User ID that has been provided to you.

Q. Will my current User ID still work?

You have received a new User ID. Your Computershare credentials will be deactivated.

Q. How do I access my account through the EquateMobile app?

You need to log into the EquatePlus website before you can access your account through the EquateMobile app. Logging into the EquatePlus website enables you to set up the password that you will use to access your account through EquateMobile. You can access the EquatePlus website by visiting www.equateplus.com or by clicking the link on your company's intranet.

Once you have set up your password, simply download the EquateMobile app from your app store. EquateMobile is downloadable from Apple's App Store, Google Play or Baidu. You can then simply log into the app using your User ID and Password.

Q. What should I do if I don't receive or have lost my new User ID?

Go to www.equateplus.com, click on the "Forgot User ID?" link and follow the instructions.

Once you have been successfully identified, we will send you your User ID via email.

If you continue to have issues, click on the "Help" link at the top of the EquatePlus.com page for further instructions.



Q. Do I need to log in to my new account immediately after upgrade?

You should log in to your account as soon as practical to complete your account registration and provide all personal details including banking instructions, personal email and mobile number. For some participants, tax certification will be needed to ensure proper handling of transactions and tax withholdings.

Q. Will my plan transaction history be available in my new portal account?

- Your transaction history will be migrated to EquatePlus and can be found in the Library section of your account.
- A Vested Share Account (VSA) statement (if relevant) has been loaded to the documents section of the Library to detail your share movement history in and out of your VSA.

Q. Can I still access documents within my Computershare correspondence section?

The information within your Computershare correspondence section has been transferred to your EquatePlus account. They can be accessed from the Library section, under transactions.

Q. Will I need to add my bank account details?

Existing bank account details have been carried over to EquatePlus, if we are missing any details or you do not have any bank details on record, you will see a task on your task bar asking you to add full bank account details including IBAN and Swift code if applicable. These can be found on any bank statement or on your bank's website.

Q. Can I request monies to be paid out by cheque?

No, EquatePlus doesn't support cheque payments. When you log in, you will see a task to add your banking details if these are not already held on your account.

Q. Where can I transfer my shares?

Shares held in the Share Plan Account (SPA) and can be transferred to any other broker. You will need to add your broker details to do this. As EquatePlus is paperless, receiving your shares in the form of a share certificate is not supported.

Q. Can you post a form to my home address?

Paper forms are no longer available as everything can be done easily online. Hard copy documents will still be issued where legally required.