

PAYMENTS TO GOVERNEMENT AUTHORITIES

Légende :

AB: Abou Soumah/Attaché Militaire
AGUIPE : Agence Guinéenne pour la Promotion de l'Emploi
ANAIM : Agence National de l'Aménagement des Infrastructures Minières
ANAM : Agence de la navigation maritime
ANSS : Agence Nationale de la Sécurité Sanitaire
BCRG : Banque Centrale de la République de Guinée
BNE : Bureau National d'Expertise
BST : Bourse de Sous-Traitance
BGEE : Bureau Guinéen d'Etude et d'Evaluation
BRTT : Bureau Régional des Transports Terrestres
CBG/ANAIM : Compagnie des Bauxites de Guinée / ANAIM
CFP Boké : Centre de Formation Professionnelle de Boké
CNSS : Caisse Nationale de Sécurité Sociale
CPDM : Centre de Promotion et de Développement Minier
CRK : Commune Rurale de Kamsar
CRS : Commune Rurale de Sangarédi
CUB : Commune Urbaine de Boké
CRDK : CRD de Kamsar
DGD : Direction Générale des Douanes
DNI : Direction Nationale des Impôts
DNM : Direction Nationale des Mines
DNT : Direction Nationale du Trésor
DPUB : Direction Préfectorale de l'Urbanisme Boké
DRAB : Direction Régionale de l'Aménagement de Boké
EDG : Electricité de Guinée
FM : Fonds Minier
GTB : Gendarmerie Territoriale de Boké
IRA : Institut de Recherche Agronomique
MAD : Madice Keita / Attaché Militaire
PAF : Police des airs et Frontières
RDC/CRD : communauté rurale de développement
RE : Radio Environnementale
RRB : Radio Rurale de Boké
RTG : Radiotélévision Guinéenne
RCT : Receveur Central du Trésor
RSI : Receveur Spécial des Impôts
SNMT : Service National de la Médecine du Travail
RFI : Receveur Fiscalité Immobilière
PCG : Pharmacie Centrale de Guinée
IGNM : Institut Guinéen de Normalisation de la Météo

| Name of the enterprise: Guinea Alumina Corporation | | | | | |
|----------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------|----------|
| Period of cover: | | | 01/01/2020 to 31/12/2020 | | |
| No. | Flow name | Name of the Collecting Organization | Total Amounts | | Comments |
| | | | Amount | Currency (indicate whether GNF, USD, etc.) | |
| A | Cash flow | | | | |
| 1 | Fees for examination of mining rights case files | CPDM | | | |
| 2 | Fixed duties | CPDM | | | |
| 3 | Tax on substances from quarries | DNM | | | |
| 4 | Fines for mining violations | DNM | | | |
| 5 | BCRG royalty on gold shipments | BCRG | | | |
| 6 | Export tax on handicraft production and industrial production (diamond) | BNE | | | |
| 7 | Royalty purchase counters, buyers and collectors (Art. 44) | BNE | | | |
| 8 | Royalty on marketing of gold (Art. 49) | BNE | | | |
| 9 | Corporate income tax | DNI | 47,120,000,000 | GNF | |
| 10 | Withholding tax | DNI | 5,093,877,999 | GNF | |
| 11 | Personal income taxes | DNI | | | |
| 12 | Heritage taxes | DNI | | | |
| 13 | Taxes on non-mining goods and services | DNI | | | |
| 14 | Registration Taxes | DNI | | | |
| 15 | Telephone fee | DNI | | | |
| 16 | Salary tax | DNI | 38,916,326,876 | GNF | |
| 17 | Export tax on handicraft production and industrial production (gold) | DGD | | | |
| 18 | Customs fees (fees, royalties, levies, fines, taxes, VAT) | DGD | 2,273,651,518 | GNF | |
| 19 | Tax on mining substances | DNT | 133 003 018 263 | | |
| 20 | Dividends | DNT | | | |
| 21 | Transfer capital gains tax | DNT | | | |
| 22 | Social Security (CNSS) contributions | CNSS | 2,472,970,711 | GNF | |
| 23 | Infrastructure leases | CBG/ANAIM | 59,411,778,407 | GNF | |
| 24 | Payments under Royalties Settlement Agreement | BCRG | | | |

| B | Other significant payments | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------------------------------------|
| 25 | Other significant payments (>700 million GNF, equivalent to 100,000 USD), including but not limited to: - Income on the transfer of holdings - Advances and Loans - Other extraordinary payments on mining rights | AB AGUIPE ANSS BST CRK/Gendarme CRS/Gendarme DPUB DGD DRAB EDG MAD RRB PAF RFI SNMT | 75,000,000 809,520,459 82,748,413 280,738,290 748,573,300 429,089,300 363,302,109 186,700,000 129,950,000 20,588,506 295,000,000 13,500,000 83,578,292 193,225,500 397,170,900 | GNF | |
| C | Sub-national payments | | | | |
| 26 | Surface royalty | Prefecture (Boke), RDC (Kamsar & Sangaredi) | | | N/A. GAC is exempted from this royalty |
| 27 | Contribution to local development | Commune Urbaine de Boke, | 4,704,707,300 | | Payment to the FODEL Account (Fonds de Developpement Economique Local) |
| 28 | Other contributions to local development | DNI Branch of RDC (Kamsar & Sangaredi), CRD Kamsar & Sangaredi | 203,569,792 | | Tax on office and guesthouses rental (CFU) |
| D | Social payments | | | | |
| 29 | Social transfers and projects (mandatory contributions) | Prefecture of Boke, RDC (Kamsar & Sangaredi) | | | Payment to the FODEL Account (Fonds de Developpement Economique Local) |
| 30 | Social transfers and projects (voluntary contributions) | Prefecture of Boke, RDC (Kamsar & Sangaredi) | | | Payment to the FODEL Account (Fonds de Developpement Economique Local) |
| E | Sub-national transfers | | | | |
| 31 | Transfers for taxes on the operation of quarries, made to the prefectures, RDC and other municipalities | | | | Enterprises not affected by this flow |
| 32 | Transfers for taxes on the operation of quarries, made to the Mining Investment Fund | | | | Enterprises not affected by this flow |
| 33 | Transfers for fixed duties, made to the Mining Investment Fund | | | | Enterprises not affected by this flow |
| 34 | Transfers for mining infrastructure leases, made to the Mining Investment Fund | | | | Enterprises not affected by this flow |
| In the event that no payments have been made over the period from 1 January 2020 to 31 December 2020, the corresponding cell must be filled by stating "None". | | | | | |

Certification of Management

I, the undersigned for and in the name of Guinee Alumina Corporation, hereby declare that the information contained in this aggregated form is accurate, reliable and complete. I confirm, in particular that:

1. All of the data are accurate and complete and duly reflect all payments made between 1 January 2020 and 31 December 2020.
2. The declared data are consistent with the definitions appearing in the instructions for completing declaration forms, which we have applied strictly in completing the declaration forms.
3. All data declared in cash were determined on a cash basis, in accordance with the receipts and supporting documents used in completing the form.
4. The data declared in cash do not contain any payment made prior to 1 January 2020 or after 31 December 2020
5. All of the declared data relate to genuine receipts and supporting evidence, which we make to available to the Independent Administrator and the Steering Committee of EITI Guinea.
6. The declared data have been certified by the enterprise's external auditor in accordance with the declaration appearing below or with the certification letter prepared and attached to the present declaration form.

Name **Malick N'DIAYE**

Title **Directeur General**

Sections II and III of the declaration are attached to this declaration file.

Certification of audit (to be completed below or via a separate certification letter)

1. I, the undersigned external auditor of the declaring enterprise, certify that I have reviewed the present declaration and confirm that I have verified the reliability and completeness of the data and information provided.

I certify without reservation that these data are consistent with the enterprise's accounting data

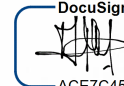
2. Based on this review, I certify that I have not identified any significant discrepancies that call into question the reliability and completeness of the data and information provided in the present declaration.

Name **Rene Marie KASOUNO**

Title **Partner**

Name of the auditing firm/service **FFA ERNST & YOUNG**

DocuSigned by:



ACE7C45BD9224E2...

Signature and stamp of the enterprise




Signature and stamp of the external auditor