

PAYMENTS TO GOVERNEMENT AUTHORITIES

Legend:

CPDM: Centre de promotion du développement minier
 DNM: Direction Nationale des Mines
 BCRG: Banque Centrale de la République de Guinée
 BNE: Direction Nationale d'Expertise
 DNI: Direction Nationale des Impôts
 DGD: Direction Nationale des Douanes
 DNT: Direction Nationale du Trésor
 CNSS: Caisse Nationale de la Sécurité Sociale
 ANAIM: Agence National de l'Aménagement des Infrastructures minières
 RDC: Rural Development Communities
 FODEL: Fond de developpement local
 AGUIPE: Agence guinéenne pour la promotion de l'emploi
 ANAM : Agence de la navigation maritime
 ARPT : Autorité de régulation des postes et Télécommunication
 BGEE : Bureau guinéen d'étude et d'évaluation
 BRTT : Bureau régional des transports terrestres
 CFP Boké : Centre de formation professionnelle de Boké
 CBG : Compagnie des bauxites de Boké
 DPU Boké : Direction Préfectorale de l'urbanisme Boké
 EDG : Electricité de Guinee
 ENAE : Ecole nationale de l'agriculture et de l'élevage de Koba
 IRA : Institut de recherche agronomique
 ONR : Observatoire national de la république
 RE : Radio environnementale
 RRB : Radio rurale de Boké
 RTG : Radio télévision guinéenne
 RCT : Receveur central du trésor
 SGG : Secrétariat général du gouvernement

Name of the enterprise:		Guinea Alumina Corporation			
Period of cover:		01/012018 to 31/12/2018			
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			
10	Withholding tax	DNI	4,386,383,223	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	10,193,547,935	GNF	
17	Export tax on handcraft production and industrial production (gold)	DGD			
18	Customs fees (fees, royalties, levies, fines, taxes, VAT)	DGD	6,342,923,934	GNF	
19	Tax on mining substances	DNT			
20	Dividends	DNT			
21	Transfer capital gains tax	DNT			
22	Social Security (CNSS) contributions	CNSS	839,040,000	GNF	
23	Infrastructure leases	ANAIM	1,310,953,068		
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	AGUIPE ANAM ARPT BGEE BRTT CFP Boke CBG DPU Boke EDG ENAE IRA ONR RE RRB RTG RCT SGG	747,662,165 22,687,500 10,000,000 11,010,000 12,040,000 454,202,000 291,201,192,813 75,310,600 256,554,665 126,023,523 165,655,000 42,160,643 4,000,000 34,999,998 36,000,000 167,100,000 2,200,000	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	Prefecture of Boke, RDC (Kamsar & Sangaredi)			Payment to the FODEL Account (Fonds de Developpement Economique Local)
28	Other contributions to local development	DNI Branch of RDC (Kamsar & Sangaredi)	246,029,142		Contribution fonciere Unique (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 2018 to 31 December 2018, the corresponding cell must be filled by stating "None".

Signature and stamp of the enterprise

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:

- All of the data are accurate and complete and duly reflect all payments made between 1 January 2018 and 31 December 2018.
- 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.
- All data declared in cash were determined on a cash basis, in accordance with the receipts and supporting documents used in completing the form.
- The data declared in cash do not contain any payment made prior to 1 January 2018 or after 31 December 2018.
- All of the declared data relate to genuine receipts and supporting evidence, which we make 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 Deputy CEO

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 Kadourou Kone-Moussa

Title Comptable Menesier Bataillon

Name of the auditing firm/service FFA

Signature and stamp of the enterprise



Signature and stamp of the external auditor