

# Country by country reporting publication

Report 2021

Anglo American is a leading global mining company with a world class portfolio of mining and processing operations and undeveloped resources. We provide the metals and minerals to meet the growing consumer driven demands of the world's developed and maturing economies. And we do so in a way that not only generates sustainable returns for our shareholders, but also strives to make a real and lasting positive contribution to society.

We take a responsible approach to the management of taxes, supporting active and constructive engagement with our stakeholders to deliver long-term sustainable value. Our approach to tax is based on three key pillars: responsibility, compliance and transparency. We are proud of our open and transparent approach to tax reporting. In addition to our mandatory disclosure obligations, we are committed to furthering our involvement in voluntary compliance initiatives, such as the Tax Transparency Code (developed by the Board of Taxation in Australia), the Responsible Tax Principles (developed by the B Team), the Extractive Industries Transparency Initiative (both directly and as part of the International Council on Mining and Metals) and the Tax Transparency Standard GRI 207: Tax 2019 (developed by the Global Reporting Initiative, effective from 1 January 2021). We are active participants in discussions with key stakeholders on how best to continue our journey towards clearer, more transparent and more meaningful tax reporting.

In light of our commitments to comply with GRI 207, we publish our aggregated country-by-country reporting data in accordance with the requirements of GRI 207-4. The main differences between the OECD and GRI 207 standards are (i) reallocation of withholding taxes to the country to which the tax is suffered (rather than the location of the entity paying the withholding taxes), and (ii) an explanation of any significant differences between the effective tax rate suffered and the statutory tax rates in each country of operation.

We have included footnotes to set out points for further clarification where required. This document accompanies, and should be read in conjunction with, the content of the [Tax and Economic Contribution Report 2021](#).

As we strive to deliver attractive and sustainable returns to our shareholders, we are acutely aware of the potential value creation we can offer to our diverse range of stakeholders. Through our business activities – employing people, paying taxes to, and collecting taxes on behalf of, governments, and procuring from host communities – we make a significant and positive contribution to the jurisdictions in which we operate. Beyond our direct mining activities, we create and sustain jobs, build infrastructure, support education and help improve healthcare for employees and local communities. By re-imagining mining, we are improving people's lives.

For any enquiries about this document please contact [GroupTaxReporting@angloamerican.com](mailto:GroupTaxReporting@angloamerican.com)

In this document, references to 'Anglo American', the 'Anglo American Group', the 'Group', 'we', 'us', and 'our' are to refer to either Anglo American plc and its subsidiaries and/or those who work for them generally, or where it is not necessary to refer to a particular entity, entities or persons. The use of those generic terms herein is for convenience only, and is in no way indicative of how the Anglo American Group or any entity within it is structured, managed or controlled. Anglo American subsidiaries, and their management, are responsible for their own day-to-day operations, including but not limited to securing and maintaining all relevant licences and permits, operational adaptation and implementation of Group policies, management, training and any applicable local grievance mechanisms. Anglo American produces group-wide policies and procedures to ensure best uniform practices and standardisation across the Anglo American Group but is not responsible for the day to day implementation of such policies. Such policies and procedures constitute prescribed minimum standards only. Group operating subsidiaries are responsible for adapting those policies and procedures to reflect local conditions where appropriate, and for implementation, oversight and monitoring within their specific businesses.

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# TABLE 1 REVENUE

Currency USD	Revenues			Profit/(Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued (Current Year)	Stated Capital <sup>(3)</sup>	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents (Mandatory)	CBCR Effective Tax Rate <sup>(4)</sup> %	Statutory Corporate Tax Rate <sup>(5)</sup> %	Explanation of significant differences in the rates <sup>(6)</sup>
	Unrelated Party	Related Party	Total										
Angola	-	-	-	(707,240)	-	-	2,470,971	4,012,420	4	-	0%	25%	Accounting and tax losses made in the period.
Argentina	-	-	-	(873,735)	(46,782)	-	20,169,021	19,231,636	-	515	0%	25%	Accounting and tax losses made in the period.
Australia	2,462,258,236	76,805,752	2,539,063,988	(717,002,147)	(9,587,813)	(385,571)	3,536,336,890	1,881,966,147	2,043	3,084,214,466	0%	30%	Accounting and tax losses made in the period.
Belgium	109	9,694,986	9,695,095	484,695	(1,356)	(777)	11,062,739	(12,146,691)	68	3,112,847	0%	25%	Offset of losses made in previous periods.
Bermuda <sup>(1)</sup>	114,763	140,884,054	140,998,817	80,821,666	(62,973)	(62,973)	214,532,169	(688,699,239)	-	-	0%	0%	
Botswana	3,827,618,855	2,629,609,874	6,457,228,729	511,952,815	(128,642,610)	(84,757,461)	642,354,795	(216,445,959)	1,505	1,513,893,158	17%	22%	Offset of losses made in previous periods. Expenditure not treated as deductible for tax purposes in the same period as it is accrued for accounting purposes.
Brazil	144,632,256	3,861,277,713	4,005,909,969	3,932,870,328	(258,303,727)	(257,267,937)	10,381,863,635	(5,257,787,123)	4,055	3,190,288,058	7%	34%	Offset of losses made in previous periods. Expenditure not treated as deductible for tax purposes in the same period as it is accrued for accounting purposes.
Canada	26,943,626	171,465,486	198,409,112	(41,989,883)	(682,038)	(408,775)	403,179,292	3,556,526,180	643	435,865,915	-1%	23%	Accounting and tax losses made in the period. Mining taxes arising in the period.
Chile	2,485,287,596	4,820,339,791	7,305,627,387	3,691,046,850	(791,739,456)	(971,320,029)	4,487,513,243	(7,411,871,366)	4,325	6,914,754,349	26%	27%	Expenditure not treated as deductible for tax purposes in the same period as it is accrued for accounting purposes. Mining taxes arising in the period. Withholding taxes arising in the period.
China	443,018,130	62,748,413	505,766,543	(8,867,558)	(225,881)	(1,660,588)	47,931,618	33,834,498	268	87,826,366	-19%	25%	Impact of some entities making losses for both accounting and tax purposes, with other entities in the same jurisdiction paying tax on profits made during the period. Expenditure permanently treated as non-deductible for tax purposes.
Colombia	-	-	-	(301,167)	-	-	25,246,396	24,970,386	-	1,246	0%	31%	Accounting and tax losses made in the period.

**TABLE 1 REVENUE CONTINUED**

Currency USD	Revenues			Profit/(Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued (Current Year)	Stated Capital <sup>(3)</sup>	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents (Mandatory)	CBCR Effective Tax Rate <sup>(4)</sup> %	Statutory Corporate Tax Rate <sup>(5)</sup> %	Explanation of significant differences in the rates <sup>(6)</sup>
	Unrelated Party	Related Party	Total										
Democratic republic of Congo	-	-	-	-	-	-	-	-	-	-	0%	30%	No activities took place during the period.
Ecuador	-	-	-	(2,254,359)	(283,163)	-	8,320,183	24,762,776	18	519,738	0%	25%	Accounting and tax losses made in the period.
Finland	21	-	21	(23,485,099)	-	-	82,053,132	89,647,313	-	2,569,678	0%	20%	Accounting and tax losses made in the period.
France	5,373,441	3,585,702	8,959,143	(3,523,206)	11,604	11,604	-	(5,119,026)	25	10,014,430	0%	27%	Accounting and tax losses made in the period.
Germany	97,074,774	6,269,556	103,344,330	12,904,217	(2,707,446)	(4,029,507)	30,315,789	(28,448,674)	338	40,042,428	31%	29%	Expenditure permanently treated as non-deductible for tax purposes.
Hong Kong	22,243,942	1,994,957	24,238,900	1,899,413	60,085	(39,417)	13,069,385	1,179,404	36	39,507,573	2%	17%	Non taxable impairment reversal.
India	18,907,564	11,787,077	30,694,641	3,789,597	(1,421,053)	(949,621)	12,589,596	(3,618,619)	119	7,247,487	25%	25%	
Indonesia	-	-	-	-	-	-	4,400,000	220	-	-	0%	22%	No activities took place during the period.
Ireland	106,038,487	125,885,497	231,923,984	17,159,580	(4,043,281)	(2,293,515)	30,504,929	(90,020,071)	471	71,975,963	13%	13%	Expenditure permanently treated as non-deductible for tax purposes.
Isle of Man	-	-	-	(2,985,004)	-	-	160,440	78,075,164	-	-	0%	0%	
Israel	4,079	757,488	761,567	71,439	(10,586)	(23,488)	4,010,000	2,504,015	3	111,481	33%	23%	Expenditure not treated as deductible for tax purposes in the same period as it is accrued for accounting purposes.
Italy	-	1,814,324	1,814,324	115,713	(51,315)	(28,571)	28,329	(544,996)	8	254,857	25%	24%	Additional local taxes arising in the period.
Japan	24,443,074	7,688,028	32,131,103	777,615	(208,049)	(403,963)	4,871,002	12,287,598	13	321,258	52%	37%	Additional local taxes arising in the period.
Luxembourg	-	-	-	(37,919)	-	-	11,105	1,586	-	-	0%	25%	Accounting and tax losses made in the period.
Macau	1,647,851	-	1,647,851	(330,215)	-	-	12,448	3,103,801	-	1,682,814	0%	12%	Accounting and tax losses made in the period.
Mexico	-	-	-	-	-	-	124,596	3,127,098	-	-	0%	30%	No activities took place during the period.
Mozambique	-	-	-	-	-	-	-	-	-	-	0%	32%	No activities took place during the period.
Namibia	234,917,847	950,507,591	1,185,425,438	62,216,424	(32,235,286)	(32,722,908)	115,882,757	(194,826,345)	1,337	388,772,162	53%	32%	Local tax law requires the taxation of certain types of income at rates other than the headline statutory rate.

TABLE 1 REVENUE CONTINUED

Currency USD	Revenues			Profit/(Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued (Current Year)	Stated Capital <sup>(3)</sup>	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents (Mandatory)	CBCR Effective Tax Rate <sup>(4)</sup> %	Statutory Corporate Tax Rate <sup>(5)</sup> %	Explanation of significant differences in the rates <sup>(6)</sup>
	Unrelated Party	Related Party	Total										
Netherlands	–	76,224	76,224	5,298	(3,868)	(136,200)	16,227,704	3,289,995	3	–	25.71%	25%	Taxable capital transaction took place during the period.
North Macedonia	–	–	–	–	–	–	89,405	4,522	–	–	0%	1%	No activities took place during the period.
Papua New Guinea	–	–	–	(68,058)	329,945	–	18,987,870	21,565,270	–	–	0%	30%	Accounting and tax losses made in the period.
Peru	13,043,901	–	13,043,901	(40,470,127)	134,476	–	2,908,162,574	554,415,689	748	6,788,728,821	0%	30%	Accounting and tax losses made in the period.
Philippines	–	–	–	–	–	–	34,152,277	81	–	–	0%	25%	No activities took place during the period.
Sierra Leone	300,255	–	300,255	(681,206)	–	–	626,807	(1,114,223)	1	–	0%	30%	Accounting and tax losses made in the period.
Singapore <sup>(2)</sup>	24,161,964,020	1,855,769,202	26,017,733,221	959,801,184	(46,087,607)	(48,089,108)	183,554,390	(1,232,546,352)	351	419,081,397	5%	17%	CBC rate is aligned to the applicable rate granted under local tax incentives (see footnote).
South Africa	1,455,314,642	21,321,581,945	22,776,896,587	10,242,567,600	(3,037,474,272)	(2,864,552,821)	5,816,709,768	(13,819,574,915)	41,483	10,474,896,613	28%	28%	Impact of some entities making losses for both accounting and tax purposes, with other entities in the same jurisdiction paying tax on profits made during the period.
Sweden	–	286,432	286,432	(490,028)	(34,166)	(34,151)	1,906,000	(2,109,159)	1	–	-7%	21%	Accounting and tax losses made in the period. Additional local taxes arising in period.
Switzerland	1,946	–	1,946	(44,929)	–	–	111,160	(99,151,741)	1	–	0%	16%	Accounting and tax losses made in the period.
Taiwan	4,386,250	–	4,386,250	(1,596,493)	–	–	180,850	4,195,461	11	4,309,916	0%	20%	Accounting and tax losses made in the period.
Tanzania	–	–	–	–	–	–	1,864,915	–	–	–	0%	30%	No activities took place during the period.
United Arab Emirates	–	2,236,390	2,236,390	98,301	–	–	13,624	(385,162)	14	185,268	0%	0%	
United Kingdom	9,215,437,246	5,930,043,559	15,145,480,805	(1,063,696,898)	(120,617,403)	(494,099,092)	155,640,708,299	(28,775,985,902)	1,541	3,223,777,380	-43%	19%	Accounting and tax losses made in the period. Withholding taxes arising in the period. Taxation of profits made in other countries.

# TABLE 1 REVENUE CONTINUED

Currency USD	Revenues			Profit/(Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued (Current Year)	Stated Capital <sup>(3)</sup>	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents (Mandatory)	CBCR Effective Tax Rate <sup>(4)</sup> %	Statutory Corporate Tax Rate <sup>(5)</sup> %	Explanation of significant differences in the rates <sup>(6)</sup>
	Unrelated Party	Related Party	Total										
United States of America	134,169,940	60,129,681	194,299,621	(7,999,682)	(839,127)	(2,036,090)	1,427,691,891	680,202,335	166	207,734,904	-25%	27%	Impact of some entities making losses for both accounting and tax purposes, with other entities in the same jurisdiction paying tax on profits made during the period.
Venezuela	-	-	-	(4,803,922)	-	-	231,912,948	166,988,018	-	3	0%	34%	Accounting and tax losses made in the period.
Zambia	-	-	-	(7,261,853)	-	-	38,459,862	35,457,886	47	-	0%	35%	Accounting and tax losses made in the period.
Zimbabwe	99,949	536,789,041	536,888,991	277,804,873	(77,752,384)	(43,567,314)	47,967	(609,342,488)	1,305	728,784,370	16%	25%	Application of a 15.7% statutory rate available in accordance with legislated tax incentives given under the Special Mining Lease regime.

**Basis of Preparation:** The principal subsidiaries, joint operations, joint ventures and associates of the Group and the Group percentage of equity capital are set out in note 34 of the Group Consolidated Financial Statements for the period. All these interests are held indirectly by the parent Company and are consolidated within the financial statements, and included accordingly within this report as Constituent Entities.

<sup>(1)</sup> The operations in Bermuda represent captive insurance activities for the Group, including managing group insurance/reinsurance arrangements and liaising with external captive managers and reinsurance providers. These operations are priced on an arm's length basis and therefore will generate profits in some years and losses in others.

<sup>(2)</sup> Anglo American has operations in Singapore including a dedicated regional sales and marketing hub for the sale and trading of products sourced from Anglo equity mines and third party suppliers, and a Shipping hub that provides freight services for the transportation of cargoes across the Anglo American group. Any related party transactions are conducted on an arm's length basis in accordance with OECD principles and local legislation. Anglo American pays corporate income tax on the profits it derives on the running of the regional sales and marketing hub and Shipping activities in Singapore in accordance with legislated tax incentives granted to Anglo American for the significant contributions made to the Singaporean economy.

<sup>(3)</sup> The stated capital information in this document has been extracted from the Group's consolidation system. It is possible that certain jurisdictions which are showing no amounts may actually have some nominal share capital. Any such variances do not have a material impact on the analysis of this data.

<sup>(4)</sup> The CBCR effective tax rate is calculated by reference to the 'income tax accrued (current year)' divided by the 'profit before income tax' (both as disclosed in table 1 of this report).

<sup>(5)</sup> Statutory corporate tax rates are determined by reference to the headline statutory corporate income tax rate that is generally applicable under the tax law of the relevant country. These include the impact of any local/state taxes. For the purpose of this report, deferred taxes are excluded.

<sup>(6)</sup> Significant differences are those that explain the primary difference(s) between the CBCR effective tax rate and the Statutory tax rate.

## TABLE 2 ENTITIES

Tax Jurisdiction	Name	Main Business Activities														Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other		
Angola	De Beers Angola Holdings SARL												Yes			
Angola	De Beers Centenary Angola Properties Angola Branch						Yes									
Angola	Anglo American Discovery (Moxico) – Prospeccao E Exploracao Mineira (SU), LDA													Yes	Exploration	
Angola	Anglo American Discovery (Cunene) – Prospeccao E Exploracao Mineira (SU), LDA													Yes	Exploration	
Argentina	Minera Anglo American Argentina S.A.U												Yes			
Australia	Anglo American Australia Finance Limited								Yes							
Australia	Anglo American Australia Holdings Pty Limited												Yes			
Australia	Anglo American Australia Limited											Yes				
Australia	Anglo American Exploration (Australia) Pty Limited													Yes	Exploration	
Australia	Anglo American Metallurgical Coal Assets Eastern Australia Limited											Yes				
Australia	Anglo American Metallurgical Coal Assets Pty Ltd											Yes				
Australia	Anglo American Metallurgical Coal Finance Limited								Yes							
Australia	Anglo American Metallurgical Coal Holdings Limited											Yes				
Australia	Anglo American Metallurgical Coal Pty Ltd						Yes									
Australia	Anglo American Thermal Coal (Australia) Pty. Ltd.						Yes									
Australia	Anglo Coal (Archveyor Management) Pty Ltd												Yes			
Australia	Anglo Coal (Capcoal Management) Pty Limited						Yes									
Australia	Anglo Coal (Dawson Management) Pty Ltd						Yes									
Australia	Anglo Coal (Dawson Services) Pty Ltd													Yes	Employment company	
Australia	Anglo Coal (Dawson South Management) Pty Ltd						Yes									
Australia	Anglo Coal (Dawson South) Pty Ltd						Yes									
Australia	Anglo Coal (Dawson) Holdings Pty Ltd											Yes				
Australia	Anglo Coal (Dawson) Limited				Yes											
Australia	Anglo Coal (German Creek) Pty Ltd				Yes											
Australia	Anglo Coal (Grasstree Management) Pty Limited						Yes									

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
Australia	Anglo Coal (Grosvenor Management) Pty Ltd						Yes								
Australia	Anglo Coal (Grosvenor) Pty Ltd				Yes										
Australia	Anglo Coal (Jellinbah) Holdings Pty Ltd											Yes			
Australia	Anglo Coal (Moranbah North Management) Pty Limited						Yes								
Australia	Anglo Coal (Roper Creek) Pty Ltd				Yes										
Australia	Anglo Coal (Theodore South) Pty Ltd				Yes									Yes	JV participant company
Australia	Anglo Operations (Australia) Pty Ltd											Yes			
Australia	Dawson Coal Processing Pty Ltd													Yes	Employment company
Australia	Dawson Highwall Mining Pty Ltd												Yes		
Australia	Dawson Sales Pty Ltd					Yes									
Australia	Dawson South Sales Pty Ltd					Yes									
Australia	De Beers Australia Exploration Limited						Yes								
Australia	German Creek Coal Pty. Limited					Yes									
Australia	Jena Pty. Limited											Yes			
Australia	Monash Energy Coal Limited												Yes		
Australia	Moranbah North Coal (No2) Pty Ltd				Yes										
Australia	Moranbah North Coal (Sales) Pty Ltd					Yes									
Australia	Jena Unit Trust				Yes										
Australia	Anglo American Technical & Sustainability Services Australia Branch						Yes								
Australia	Moranbah North Coal Pty Ltd				Yes										
Belgium	De Beers Auction Sales Belgium NV						Yes								
Belgium	International Institute of Diamond Grading and Research (Belgium) NV					Yes	Yes								
Bermuda	Coromin Insurance Limited										Yes	Yes			
Bermuda	Holdac Insurance Limited										Yes				



TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities														Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other		
Botswana	Ambase Prospecting (Botswana) (Pty) Ltd												Yes		In voluntary liquidation	
Botswana	Anglo American Corporation Botswana (Services) Limited						Yes									
Botswana	De Beers Global Sightholder Sales (Pty) Ltd					Yes										
Botswana	De Beers Holdings Botswana (Pty) Ltd													Yes	Exploration	
Botswana	Debswana Wellness Fund						Yes									
Botswana	Debswana Diamond Company (Pty) Ltd				Yes											
Botswana	Diamond Trading Company Botswana (Pty) Ltd					Yes										
Botswana	Tokafala (Proprietary) Limited						Yes					Yes				
Brazil	Anglo American Investimentos – Minério de Ferro Ltda.											Yes				
Brazil	Anglo American Minério de Ferro Brasil S.A	Yes			Yes		Yes					Yes				
Brazil	Anglo American Niquel Brasil Ltda.	Yes			Yes	Yes	Yes					Yes				
Brazil	Anglo Ferrous Brazil Participações S.A.											Yes	Yes			
Brazil	Câmara de Comércio Brasil República Sul Africana												Yes		To be liquidated	
Brazil	Element Six Ltda.												Yes		To be liquidated	
Brazil	Ferroport Logística Comercial Exportadora S.A.				Yes		Yes					Yes				
Brazil	Ventos de São Felipe Holding S/A											Yes				
Brazil	Ventos de São Felipe Energias Renovaveis S/A				Yes	Yes										
Brazil	Ventos de Santa Alice Holding S/A											Yes				
Brazil	Ventos de Santa Alice Energias Renovaveis S/A				Yes	Yes										
Brazil	Ventos de Santa Sara Holding S/A											Yes				
Brazil	Ventos de Santa Sara Energias Renovaveis S/A				Yes	Yes										
Canada	0912055 B.C. Ltd.												Yes			
Canada	Anglo American Exploration (Canada) Ltd.													Yes	Exploration	
Canada	De Beers Canada Holdings Inc.											Yes				
Canada	Central Ecuador Holdings Ltd.											Yes				
Canada	Peregrine Diamonds Ltd		Yes													

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
Canada	De Beers Canada Inc.				Yes		Yes								
Canada	Peace River Coal Inc.				Yes								Yes		
Canada	Auspotash Corporation												Yes		
Chile	Anglo American Chile Ltda						Yes								
Chile	Anglo American Sur S.A.				Yes										
Chile	Compañía Minera Dona Ines De Collahuasi SCM				Yes										
Chile	Compañía Minera Westwall S.C.M													Yes	Exploration
Chile	Inversiones Anglo American Norte SpA											Yes			
Chile	Anglo American Copper Finance SpA									Yes					
Chile	Anglo American Marketing Chile SpA					Yes									
Chile	Anglo American Technical & Sustainability Services Ltd, Agencia en Chile						Yes								
Chile	Inversiones Anglo American Sur SpA											Yes			
Chile	Inversiones Minorco Chile SpA											Yes			
China	Element Six Trading (Shanghai) Co., Ltd					Yes									
China	Forevermark Marketing (Shanghai) Company Limited					Yes	Yes								
China	Forevermark Marketing (Shanghai) Limited, Xi'an No. 1 Branch					Yes									
China	Forevermark Marketing Shanghai Company Limited – Beijing Branch					Yes									
China	Forevermark Marketing Shanghai Company Limited – Shanghai Branch					Yes									
China	Platinum Guild International (Shanghai) Co., Limited													Yes	Consultancy, market research and promotion
China	Anglo American Resources Trading (China) Co. Ltd.					Yes									
China	De Beers Jewellers Commercial (Shanghai) Co., Ltd					Yes									
Colombia	Anglo American Colombia Exploration S.A.											Yes			

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
Congo (Democratic Republic of the)	Ambase Exploration Africa (DRC) Sprl												Yes		In voluntary liquidation
Ecuador	Central Ecuador EC-CT S.A.						Yes								
Ecuador	Anglo American Ecuador S.A.						Yes							Yes	Exploration
Finland	AA Sakatti Mining Oy				Yes									Yes	Exploration
France	De Beers Jewellers French Branch					Yes									
Germany	Element Six GmbH				Yes	Yes									
Germany	Kupfer Copper Germany GmbH	Yes					Yes								
Hong Kong	De Beers Auction Sales Holdings Limited		Yes												
Hong Kong	Forevermark Limited					Yes	Yes								
Hong Kong	Platinum Guild International (Hong Kong) Limited													Yes	Consultancy, market research and promotion
Hong Kong	De Beers Jewellers (Hong Kong) Limited					Yes									
India	Anglo American Services (India) Private Limited						Yes								
India	De Beers India Private Ltd						Yes								
India	Sirius Minerals India Private Limited						Yes								
India	Platinum Guild India Private Limited													Yes	Consultancy, market research and promotion
Indonesia	PT Anglo American Indonesia												Yes		
Indonesia	PT Minorco Services Indonesia												Yes		
Ireland	Coromin Insurance (Ireland) DAC										Yes				
Ireland	Element Six (Holdings) Limited											Yes			
Ireland	Element Six (Trade Marks) Limited												Yes		
Ireland	Element Six Abrasives Treasury Limited								Yes						
Ireland	Element Six Limited			Yes	Yes	Yes	Yes					Yes			
Ireland	Element Six Treasury Limited								Yes						

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities														Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other		
Isle of Man	Element Six (Legacy Pensions) Limited						Yes									
Israel	De Beers Auction Sales Israel Ltd						Yes									
Italy	Forevermark Italy S.R.L.					Yes	Yes									
Japan	Element Six Limited					Yes										
Japan	Forevermark KK					Yes	Yes									
Japan	PGI KK													Yes	Consultancy, market research and promotion	
Japan	De Beers Jewellers Japan K.K.					Yes										
Luxembourg	Kumba Iron Ore Holdings Sarl											Yes				
Macau	De Beers Jewellers (Macau) Company Limited					Yes										
Mexico	Anglo American Mexico S.A. de C.V.											Yes				
Mexico	Servicios Anglo American Mexico S.A. de C.V.												Yes		Exploration	
Mozambique	Anglo American Corporation Mocambique Servicos Limitada												Yes			
Namibia	Ambase Prospecting (Namibia) (Pty) Ltd													Yes	Exploration	
Namibia	De Beers Marine Namibia (Pty) Ltd				Yes											
Namibia	De Beers Namibia Holdings (Pty) Ltd											Yes				
Namibia	Debmarine Namdeb Foundation						Yes									
Namibia	DTC Valuations Namibia (Pty) Ltd												Yes			
Namibia	Exclusive Properties (Pty) Ltd						Yes									
Namibia	Longboat Trading (Pty) Ltd												Yes		Not managed	
Namibia	Namdeb Diamond Corporation (Pty) Ltd				Yes											
Namibia	Namdeb Holdings (Pty) Ltd											Yes				
Namibia	Namdeb Hospital Pharmacy (Pty) Ltd						Yes									
Namibia	Namdeb Properties (Pty) Ltd						Yes									
Namibia	Namibia Diamond Trading Company (Pty) Ltd					Yes										
Namibia	Oranjemund Town Management Company (Pty) Ltd						Yes									

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
Netherlands	Element Six N.V.												Yes		
Papua New Guinea	Anglo American Exploration (PNG) Limited												Yes		
Papua New Guinea	Anglo American (Star Mountain) Limited												Yes		
Peru	Anglo American Peru S.A.						Yes							Yes	Exploration
Peru	Anglo American Quellaveco S.A.				Yes										
Peru	Anglo American Servicios Perú S.A.						Yes						Yes		
Peru	Asociación Michiquillay													Yes	Not-for- profit organization. Development and execution for Social Responsibility Programmes
Peru	Asociación Quellaveco													Yes	Not-for- profit organization. Development and execution for Social Responsibility Programmes
Peru	Cobre del Norte S.A.						Yes								
Peru	Anglo American Marketing Peru S.A.					Yes									Not active yet
Peru	Anglo American Technical & Sustainability Services Ltd – Peru PE	Yes													Not active yet
Philippines	Anglo American Exploration (Philippines) Inc.											Yes	Yes		
Republic of North Macedonia	Anglo American Exploration West Tetyan Skopje	Yes											Yes		Exploration
Sierra Leone	Gemfair (SL) Limited					Yes									
Singapore	Anglo American STF Pte. Ltd.											Yes			
Singapore	Anglo American Marketing Limited – Singapore branch					Yes									
Singapore	Anglo Platinum Marketing Limited – Singapore branch					Yes									

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities														Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other		
Singapore	De Beers Auction Sales Singapore Pte. Ltd.					Yes										
Singapore	Kumba Singapore Pte. Ltd.					Yes										
Singapore	MR Iron Ore Marketing Services Pte. Ltd.						Yes									
Singapore	Anglo American Shipping Pte.Limited					Yes									Ocean freight chartering	
Singapore	Anglo American Crop Nutrients (Singapore) Pte. Ltd.						Yes									
South Africa	Anglo Corporate Services South Africa Proprietary Limited						Yes									
South Africa	Amaprop Townships Ltd												Yes	Yes	Holder of property	
South Africa	Ambase Investment Africa (Botswana) (Pty) Ltd												Yes			
South Africa	Anglo American South Africa Investments Proprietary Limited											Yes				
South Africa	Anglo American Zimele Loan Fund (Pty) Ltd													Yes	Enterprise development initiative and funding managing	
South Africa	Anglo American Technical & Sustainability Services South Africa Branch												Yes			
South Africa	Ambase Investment Africa (DRC) (Pty) Ltd												Yes			
South Africa	Ambase Investment Africa (Namibia) (Pty) Ltd												Yes			
South Africa	Ambase Investment Africa (Tanzania) (Pty) Ltd											Yes				
South Africa	Ambase Investment Africa (Zambia) (Pty) Ltd											Yes			Exploration	
South Africa	Anglo American Corporation of South Africa (Pty) Ltd												Yes			
South Africa	Anglo American EMEA Shared Services (Pty) Ltd						Yes									
South Africa	Anglo American Farms (Pty) Ltd											Yes				
South Africa	Anglo American Farms Investment Holdings (Pty) Ltd											Yes				
South Africa	Anglo American Group Employee Shareholder Nominees (Pty) Ltd						Yes									
South Africa	Anglo American Platinum Limited											Yes				

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
South Africa	Anglo American Properties Ltd						Yes								
South Africa	Anglo American Prospecting Services (Pty) Ltd												Yes		
South Africa	Anglo American SA Finance Proprietary Limited								Yes						
South Africa	Anglo American Sebenza Fund (Pty) Ltd						Yes								
South Africa	Anglo American SEFA Mining Fund (Pty) Ltd											Yes			
South Africa	Anglo American South Africa Proprietary Limited											Yes			
South Africa	Anglo American Zimele (Pty) Ltd													Yes	Not managed
South Africa	Anglo American Zimele Community Fund (Pty) Ltd						Yes								
South Africa	Anglo Coal Investment Africa (Botswana) (Pty) Ltd											Yes			
South Africa	Anglo Corporate Enterprises (Pty) Ltd						Yes								
South Africa	Anglo Platinum Management Services (Pty) Ltd												Yes		
South Africa	Anglo South Africa (Pty) Ltd											Yes			
South Africa	Anglo South Africa Capital (Pty) Ltd											Yes			
South Africa	Anseid Holdings Proprietary Limited												Yes		
South Africa	Atomatic Trading (Pty) Limited					Yes									
South Africa	Balgo Nominees (Pty) Ltd											Yes			
South Africa	Blinkwater Farms 244KR (Pty) Ltd												Yes		
South Africa	DBCM Holdings (Pty) Ltd											Yes			
South Africa	De Beers Consolidated Mines (Pty) Ltd				Yes										
South Africa	De Beers Group Services (Pty) Ltd						Yes								
South Africa	De Beers Marine (Pty) Ltd				Yes										
South Africa	De Beers Matlafalang Business Development (Pty) Ltd												Yes		
South Africa	De Beers Sightholder Sales South Africa (Pty) Ltd					Yes	Yes								
South Africa	Dido Nominees (Pty) Ltd												Yes		
South Africa	Element Six (Production) Proprietary Limited				Yes										
South Africa	Element Six South Africa Proprietary Limited												Yes		
South Africa	Element Six Technologies Proprietary Limited												Yes		

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
South Africa	KIO Investments Holdings (Pty) Ltd											Yes			
South Africa	Kumba BSP Trust											Yes			
South Africa	Kumba Iron Ore Limited											Yes			
South Africa	Longboat (Pty) Ltd											Yes			
South Africa	Main Street 1252 (Pty) Ltd (RF)											Yes			
South Africa	Marikana Ferrochrome Limited												Yes		
South Africa	Marikana Minerals (Pty) Ltd											Yes	Yes		In voluntary liquidation
South Africa	Matthey Rustenburg Refiners (Pty) Ltd												Yes		In voluntary liquidation
South Africa	Micawber 146 (Pty) Ltd													Yes	Not managed
South Africa	Mogalakwena Platinum Limited (Formerly: Potgietersrust Platinums)												Yes		Dormant
South Africa	Newsshelf 480 (Pty) Ltd						Yes								
South Africa	Norsand Holdings (Pty) Ltd					Yes									
South Africa	Peruke (Pty) Ltd	Yes													In voluntary liquidation
South Africa	Platmed (Pty) Ltd						Yes								
South Africa	Platmed Properties (Pty) Ltd						Yes								
South Africa	Resident Nominees (Pty) Ltd												Yes		
South Africa	Rustenburg Platinum Mines Limited				Yes										
South Africa	Sibelo Resource Development (Pty) Ltd												Yes		
South Africa	Sishen Iron Ore Company (Pty) Ltd				Yes										
South Africa	Spectrem Air Pty Ltd													Yes	Conducting airborne geophysical surveys
South Africa	Tenon Investment Holdings (Pty) Ltd											Yes			
South Africa	The Village of Cullinan (Pty) Ltd												Yes		
South Africa	UHPU Manufacturing Proprietary Limited												Yes		



TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
South Africa	Kroondal UJV				Yes										
South Africa	Vergelegen Wine Estate (Pty) Ltd											Yes			
South Africa	Vergelegen Wines (Pty) Ltd				Yes		Yes								
South Africa	Whiskey Creek Management Services (Pty) Ltd						Yes								
South Africa	Precious Metals Refiners Proprietary Limited												Yes		
South Africa	Rustenburg Base Metals Refiners Proprietary Limited												Yes		
South Africa	De Beers Marine Proprietary Limited – Namibia Branch													Yes	Support activities for Prospecting and Mining activities
South Africa	Anglo American Marketing South Africa												Yes		
South Africa	Venetia Solar Project Pty Ltd												Yes		
South Africa	Kumba Iron One Rehabilitation Trust													Yes	Mine rehabilitation
South Africa	SIOC Employee Benefit Trust											Yes			
South Africa	Dingleton Home-Owners Resettlement Trust													Yes	Relocation of communities in close proximity of mining area
South Africa	De Beers Marine Proprietary Limited – Greenland Branch													Yes	Exploration and sampling
South Africa	De Beers Marine Proprietary Limited – Romania Branch						Yes								
Sweden	Element Six AB				Yes		Yes								
Switzerland	PGI SA													Yes	Consultancy, market research and promotion
Taiwan, Province of China	De Beers Jewellers Taiwan Branch					Yes									
Tanzania, United Republic of	Ambase Prospecting (Tanzania) (Pty) Ltd												Yes		

## TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
United Arab Emirates	Element Six Ltd Dubai Branch					Yes									
United Arab Emirates	De Beers DMCC					Yes									
United Kingdom	Anglo American Amcoll (UK) Ltd <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Chile Investments (UK) Ltd <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Clarent (UK) Ltd <sup>(1)</sup>											Yes			
United Kingdom	Sirius Minerals Finance Limited <sup>(1)</sup>								Yes						Fundraising
United Kingdom	Sirius Minerals Finance No.2 Limited <sup>(1)</sup>								Yes						Fundraising
United Kingdom	De Beers Centenary Angola Properties Ltd						Yes					Yes			
United Kingdom	A.R.H. Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	A.R.H. Limited <sup>(1)</sup>												Yes		
United Kingdom	Ambras Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Ammin Coal Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo African Exploration Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Technical & Sustainability Limited						Yes								
United Kingdom	Anglo American Technical & Sustainability Services Ltd						Yes								
United Kingdom	Anglo American Australia Investments Limited											Yes			
United Kingdom	Anglo American Buttercup Company Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Capital Australia Limited												Yes		
United Kingdom	Anglo American Capital plc								Yes						
United Kingdom	Anglo American CMC Holdings Limited											Yes			
United Kingdom	Anglo American Corporate Secretary Limited						Yes								
United Kingdom	Anglo American Diamond Holdings Limited											Yes			
United Kingdom	Anglo American Exploration Colombia Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Exploration Overseas Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Finance (UK) Limited								Yes			Yes			

## TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
United Kingdom	Anglo American Finland Holdings 2 Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Foundation												Yes		
United Kingdom	Anglo American Holdings Limited											Yes			
United Kingdom	Anglo American International Holdings Limited											Yes			
United Kingdom	Anglo American Investments (UK) Limited											Yes			
United Kingdom	Anglo American Marketing Limited					Yes									
United Kingdom	Anglo American Medical Plan Limited												Yes		
United Kingdom	Anglo American Midway Investment Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Plc						Yes					Yes			
United Kingdom	Anglo American Prefco Limited								Yes			Yes			
United Kingdom	Anglo American REACH Limited						Yes								
United Kingdom	Anglo American Services (UK) Ltd						Yes		Yes			Yes			
United Kingdom	Anglo Australia Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo Base Metals Marketing Limited					Yes									
United Kingdom	Anglo Diamond Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo Iron Ore Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo Operations (International) Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo Peru Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo Platinum Marketing Limited					Yes									
United Kingdom	Anglo Quellaveco Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo UK Pension Trustee Limited												Yes		
United Kingdom	Anglo Venezuela Investments Limited <sup>(1)</sup>								Yes						
United Kingdom	Anmercusa Finance Limited						Yes								
United Kingdom	The Diamond Trading Company Limited												Yes		
United Kingdom	Aval Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Birchall Gardens LLP													Yes	Property Investment

## TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
United Kingdom	Charterhouse CAP Limited			Yes		Yes									
United Kingdom	Cheviot Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	De Beers Exploration Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	De Beers Holdings Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	De Beers Intangibles Limited												Yes		
United Kingdom	De Beers Investments plc <sup>(1)</sup>											Yes			
United Kingdom	De Beers plc <sup>(1)</sup>											Yes			
United Kingdom	De Beers UK Limited	Yes	Yes			Yes						Yes			
United Kingdom	Ebbsfleet Property Limited													Yes	Holder of property
United Kingdom	Element Six (UK) Limited	Yes	Yes				Yes							Yes	Pension entity
United Kingdom	Element Six Abrasives Holdings Limited											Yes			
United Kingdom	Element Six Limited						Yes								
United Kingdom	Element Six Technologies Limited												Yes		
United Kingdom	Element Six Holdings Limited											Yes			
United Kingdom	Ferro Nickel Marketing Limited					Yes	Yes								
United Kingdom	Forevermark Limited		Yes			Yes	Yes					Yes			
United Kingdom	IIDGR (UK) Limited				Yes										
United Kingdom	Kumba International Trading Limited <sup>(1)</sup>					Yes						Yes			
United Kingdom	Minorco Overseas Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Minorco Peru Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Minpress Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	Rhoanglo Trustees Limited												Yes		
United Kingdom	Security Nominees Limited												Yes		
United Kingdom	Swanscombe Development LLP													Yes	Holder of property
United Kingdom	Gemfair Limited												Yes		
United Kingdom	Anglo American Overseas Limited <sup>(1)</sup>											Yes			

## TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
United Kingdom	Anglo South American Investments Limited <sup>(1)</sup>											Yes			
United Kingdom	Lightbox Jewelry Ltd.											Yes			
United Kingdom	De Beers Centenary Limited <sup>(1)</sup>											Yes			
United Kingdom	De Beers Jewellers Limited					Yes									
United Kingdom	De Beers Jewellers Trade Mark Limited					Yes									
United Kingdom	De Beers Jewellers UK Limited					Yes									
United Kingdom	Anglo American Medical Plan Trust													Yes	Trust
United Kingdom	Anglo American Projects UK Limited						Yes								
United Kingdom	Anglo American Woodsmith Limited				Yes										
United Kingdom	Sach 1 Limited								Yes						
United Kingdom	Sach 2 Limited								Yes						
United Kingdom	Sirius Minerals Foundation													Yes	Charity
United Kingdom	Sirius Minerals Holdings Limited											Yes			
United Kingdom	TRACR Limited					Yes									
United Kingdom	York Potash Holdings Limited											Yes			
United Kingdom	York Potash Intermediate Holdings Plc											Yes			
United Kingdom	York Potash Ltd				Yes										
United Kingdom	York Potash Processing & Ports Limited						Yes								
United Kingdom	YPF Ltd													Yes	
United Kingdom	Anglo American Corporation de Chile Holdings Limited <sup>(1)</sup>											Yes			
United Kingdom	Anglo American Exploration (Philippines) B.V. <sup>(5)</sup>											Yes			
United Kingdom	Anglo American Exploration B.V. <sup>(5)</sup>											Yes			
United Kingdom	Anglo American International B.V. <sup>(5)</sup>											Yes			
United Kingdom	Anglo American International Limited <sup>(2)</sup>											Yes			
United Kingdom	Anglo American Netherlands B.V. <sup>(5)</sup>											Yes			
United Kingdom	Anglo Operations (Netherlands) B.V. <sup>(5)</sup>											Yes			
United Kingdom	De Beers Centenary AG <sup>(3)</sup>								Yes			Yes			

TABLE 2 ENTITIES CONTINUED

Tax Jurisdiction	Name	Main Business Activities													Additional Entity Information
		Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other	
United Kingdom	Delibes Holdings Limited <sup>(4)</sup>											Yes			
United Kingdom	Erabas B.V. <sup>(5)</sup>											Yes			
United Kingdom	Highbirtch Limited <sup>(1)</sup>											Yes			
United Kingdom	Loma de Niquel Holdings B.V. <sup>(5)</sup>											Yes			
United Kingdom	Loma de Niquel Holdings Limited <sup>(4)</sup>											Yes			
United Kingdom	Minorco Exploration (Indonesia) B.V. <sup>(5)</sup>											Yes			
United Kingdom	Anglo American (TIH) B.V. <sup>(5)</sup>											Yes			
United States of America	Dakota Salts LLC						Yes								
United States of America	Anglo American US Holdings Inc.											Yes			
United States of America	Element Six Technologies US Corporation				Yes										
United States of America	Element Six US Corporation					Yes									
United States of America	Element Six Technologies (OR) Corp.												Yes		
United States of America	Forevermark US Inc.					Yes	Yes								
United States of America	Platinum Guild International (U.S.A.) Jewelry Inc.													Yes	Consultancy, market research and promotion
United States of America	De Beers Jewellers US, Inc.					Yes									
United States of America	Lightbox Jewelry Inc.					Yes									
Venezuela (Bolivarian Republic of)	Minera Loma de Niquel C.A.											Yes			
Zambia	Anglo Exploration (Zambia) (Pty) Ltd													Yes	Exploration

TABLE 2 ENTITIES CONTINUED

		Main Business Activities														Additional Entity Information
Tax Jurisdiction	Name	Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or Other Equity Instruments	Dormant	Other		
Zimbabwe	Amzim Holdings Limited											Yes				
Zimbabwe	Anglo American Corporation Zimbabwe Limited											Yes				
Zimbabwe	Broadlands Park Limited											Yes				
Zimbabwe	Southridge Limited						Yes									
Zimbabwe	Unki Mines (Private) Limited				Yes											

(1) Incorporated in Jersey.

(2) Incorporated in Mauritius.

(3) Incorporated in Switzerland.

(4) Incorporated in the British Virgin Islands.

(5) Incorporated in Netherlands.

## APPENDIX DEFINITIONS

### Tax Jurisdiction

The tax jurisdiction in which constituent entities of Anglo American are resident for tax purposes. A tax jurisdiction is defined as a State as well as a non-State jurisdiction which has fiscal autonomy. Where a constituent entity is resident in more than one tax jurisdiction, the applicable tax treaty tie breaker has been applied to determine the tax jurisdiction of residence. Where no applicable tax treaty exists, the constituent entity is reported in the tax jurisdiction of the constituent entity's place of effective management. The place of effective management is determined in accordance with the provisions of Article 4 of the OECD Model Tax Convention and its accompanying Commentary.

### Revenues

Under the heading Revenues, Anglo American reports the following information: (i) the sum of revenues of all the constituent entities of the Group in the relevant tax jurisdiction generated from transactions with associated enterprises; (ii) the sum of revenues of all the constituent entities of the Group in the relevant tax jurisdiction generated from transactions with independent parties; and (iii) the total of (i) and (ii). Revenues include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues exclude payments received from other constituent entities that are treated as dividends in the payor's tax jurisdiction.

### Profit/(Loss) before Income Tax

The sum of the profit (loss) before income tax for all the constituent entities resident for tax purposes in the relevant tax jurisdiction. The profit (loss) before income tax includes all extraordinary income and expense items.

### Income Tax Paid (on Cash Basis)

The total amount of income tax actually paid during the fiscal year by all the constituent entities resident for tax purposes in the relevant tax jurisdiction. Taxes paid include cash taxes paid by the constituent entity to the residence jurisdiction and to all other tax jurisdictions. Taxes paid include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the constituent entity. Thus, if company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B is reported by company A. Income Tax payments are shown as negative amounts in Table 1.

### Income Tax Accrued (Current Year)

The sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all the constituent entities resident for tax purposes in the relevant tax jurisdiction. The current tax expense reflects only operations in the current year and does not include deferred taxes or provisions for uncertain tax liabilities. Income Tax charges are shown as negative amounts in Table 1.

### Accumulated Earnings

The sum of the total accumulated earnings of all the constituent entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment. Accumulated earnings are shown as a negative amount in Table 1 where accumulated profits have been made.

### Stated Capital

The sum of the stated capital of all the constituent entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, the stated capital is reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.

### Number of Employees

The total number of employees on a full-time equivalent (FTE) basis of all the constituent entities resident for tax purposes in the relevant tax jurisdiction. The number of employees has been reported on the basis of average employment levels for the year.

### Tangible Assets other than Cash and Cash Equivalents

The sum of the net book values of tangible assets of all the constituent entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, assets are reported by reference to the tax jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.

### Constituent Entities Resident in the Tax Jurisdiction

The constituent entities of Anglo American which are resident for tax purposes in the relevant tax jurisdiction (on a tax jurisdiction-by-tax jurisdiction basis and by legal entity name). Any permanent establishment is listed by reference to the tax jurisdiction in which it is situated.

### Main Business Activity(ies)

The nature of the main business activity(ies) carried by the constituent entity in the relevant tax jurisdiction, by ticking one or more of the appropriate boxes.

The definitions included in this appendix are consistent with OECD guidelines. This report has been prepared based on the requirements of GRI 207-4. See page 2 of this report for further details.