

Country by country reporting publication

Report 2022

Anglo American is a leading global mining company with a world class portfolio of mining and processing operations and undeveloped resources. Our portfolio is predominantly focused on future-enabling metals and minerals – those that are fundamental to delivering a cleaner, greener, more sustainable future – and meeting the fundamental needs and consumer-led demands of a growing global population.

At Anglo American, we are combining smart innovation, with the utmost consideration for our people, their families, local communities, our customers and the world at large – to better connect the resources in the ground to the people who need and value them. We are working together to develop better jobs, better education and better businesses, building brighter and healthier futures around our operations in host countries, and ultimately for billions of people around the world who depend on our products every day.

Our metals and minerals help unlock a cleaner future for our planet and meet the needs of a growing population, from homes and electronics, to food and luxuries – these are future-enabling products.

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 difference between the OECD and GRI 207 standards is the inclusion of 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 2022](#).

Stakeholders interested in more granular project level analysis of payments to government should also refer to our [Payments to Government Report 2022](#).

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

* In prior periods, following the inception of GRI 207-4, we had interpreted its requirements to necessitate a reallocation of withholding taxes to the country of the entity which suffers the withholding taxes. Following additional consideration of the GRI standard, for this 2022 report and for subsequent periods, withholding taxes will be allocated to the location of the entity paying the withholding taxes. This is consistent with our submission to the UK tax authorities under OECD guidelines and follows the prevailing interpretation across businesses, allowing greater comparability.

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 ⁽³⁾	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents	CBCR Effective Tax Rate ⁽⁴⁾ %	Statutory Corporate Tax Rate ⁽⁵⁾ %	Explanation of significant differences in the rates ⁽⁶⁾
	Unrelated Party	Related Party	Total										
Tax Jurisdiction													
Angola	–	–	–	(2,784,420)	(15,835)	–	2,433,131	4,768,141	10	–	0%	25%	Accounting and tax losses made in the period.
Argentina	–	–	–	(246,683)	–	–	20,249,021	20,927,653	–	–	0%	25%	Accounting and tax losses made in the period.
Australia	3,989,672,610	273,565,431	4,263,238,042	2,044,853,388	22,664,240	(321,974,738)	3,411,690,005	2,040,947,094	2,215	3,641,623,045	16%	30%	Offset of losses made in previous periods.
Belgium	102	8,938,564	8,938,666	879,548	(1,247)	(709)	10,819,793	(13,301,467)	71	4,709,013	0%	25%	Offset of losses made in previous periods.
Bermuda ⁽¹⁾	2,962,920	169,292,069	172,254,989	(202,530,193)	(87,325)	(87,325)	214,532,169	(486,081,721)	–	–	0%	0%	
Botswana	4,681,450,225	3,124,947,901	7,806,398,126	635,967,386	(119,334,594)	(150,101,833)	631,758,488	(248,967,950)	1,573	1,895,820,464	24%	22%	Expenditure permanently treated as non-deductible for tax purposes.
Brazil	216,377,221	2,816,994,904	3,033,372,125	1,177,263,494	(340,131,802)	(153,016,510)	10,381,863,635	(6,999,131,242)	3,939	7,839,171,195	13%	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	24,798,090	228,173,694	252,971,784	1,486,052,803	(2,032,445)	(800,252)	537,242,298	1,516,136,771	633	417,990,345	0%	26%	Offset of losses made in previous periods. Mining taxes arising in the period.
Chile	2,098,316,695	3,654,716,581	5,753,033,276	1,520,512,671	(843,164,246)	(357,674,202)	5,540,940,055	(8,187,207,558)	4,460	7,743,763,984	24%	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	404,962,933	59,486,840	464,449,773	1,788,416	(1,876,185)	(1,614,164)	52,343,438	42,619,100	225	162,912,005	90%	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	–	–	–	(362,389)	–	–	25,649,032	26,612,587	–	–	0%	35%	Accounting and tax losses made in the period.
Congo (Democratic Republic of the)	–	–	–	–	–	–	21,958,600	–	–	–	0%	30%	No activities took place during the period.
Ecuador	–	–	–	(14,157,755)	–	–	10,489,435	36,292,544	8	492,629	0%	25%	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 ⁽³⁾	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents	CBCR Effective Tax Rate ⁽⁴⁾ %	Statutory Corporate Tax Rate ⁽⁵⁾ %	Explanation of significant differences in the rates ⁽⁶⁾
	Unrelated Party	Related Party	Total										
Finland	–	–	–	(34,998,861)	–	–	117,051,992	117,051,992	–	–	0%	20%	Accounting and tax losses made in the period.
France	5,704,507	4,843,850	10,548,356	(4,760,982)	(48,566)	(48,566)	–	5,064,860	22	11,819,986	1%	25%	Accounting and tax losses made in the period. Additional local taxes arising in period.
Germany	101,508,617	6,332,567	107,841,184	16,920,324	(3,261,237)	(4,930,116)	30,315,789	(40,986,922)	388	41,624,493	29%	29%	
Hong Kong	15,195,841	559,357	15,755,197	(4,131,364)	(194,436)	(170,125)	13,069,117	(6,165,155)	32	28,972,099	4%	17%	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.
India	13,250,979	7,991,983	21,242,963	3,007,679	(574,615)	(843,186)	11,334,170	3,458,443	134	7,828,754	28%	25%	Expenditure permanently treated as non-deductible for tax purposes.
Ireland	115,834,689	122,496,092	238,330,781	(1,948,871)	(2,039,888)	(350,820)	30,507,632	(62,745,419)	517	80,096,554	18%	13%	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.
Isle of Man	–	639,956	639,956	(3,433,662)	–	–	160,440	79,588,630	–	–	0%	0%	
Israel	23,979	436,207	460,186	87,152	(12,048)	(11,649)	4,010,000	2,426,185	–	55,771	13%	23%	Timing differences. Reversal of prior period provisions.
Italy	(9)	1,451,426	1,451,417	93,703	(3,682)	(23,454)	26,404	(573,657)	9	204,265	25%	24%	Additional local taxes arising in the period.
Japan	11,868,390	2,997,226	14,865,617	(126,934)	(27,883,189)	89,293	3,611,275	16,839,934	4	176,854	70%	37%	Additional local taxes arising in the period.
Luxembourg	–	–	–	–	–	–	25,920	2,592	–	–	0%	25%	No activities took place during the period.
Macao	–	–	–	(13,186)	–	–	12,500	3,435,782	–	37,214	0%	12%	Accounting and tax losses made in the period.
Mexico	–	–	–	–	–	–	116,962	3,140,010	–	–	0%	30%	Accounting and tax losses made in the period.
Namibia	286,257,277	1,358,097,251	1,644,354,528	158,621,154	(52,248,633)	(50,195,389)	112,254,416	(129,673,081)	1,536	397,444,047	32%	32%	
Netherlands	–	16,000	16,000	16,531	(1,200)	(1,307)	16,230,681	6,063,652	4	–	8%	26%	Offset of losses made in previous periods.
Papua New Guinea	–	–	–	–	–	–	23,989,715	–	–	–	0%	30%	No activities took place during the period.
Peru	238,071,855	384,298,231	622,370,085	101,515,425	(1,374,503)	(22,112,651)	2,918,801,871	526,248,338	977	8,190,620,349	22%	30%	Offset of losses made in previous periods.

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 ⁽³⁾	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents	CBCR Effective Tax Rate ⁽⁴⁾ %	Statutory Corporate Tax Rate ⁽⁵⁾ %	Explanation of significant differences in the rates ⁽⁶⁾
	Unrelated Party	Related Party	Total										
Tax Jurisdiction													
Sierra Leone	600,487	–	600,487	(458,306)	–	–	371,573	655,917	–	72,327	0%	25%	Accounting and tax losses made in the period.
Singapore ⁽²⁾	14,626,788,134	1,196,018,661	15,822,806,795	697,078,833	(47,074,612)	(40,195,397)	132,867,213	(1,168,549,853)	340	545,237,912	6%	17%	CbC rate is aligned to the applicable rate granted under local tax incentives (see footnote).
South Africa	1,424,782,594	14,441,682,129	15,866,464,724	4,657,463,537	(1,203,477,693)	(1,306,316,826)	7,005,852,995	(6,764,509,419)	41,180	11,153,086,376	28%	28%	
Sweden	–	32,853	32,853	(581,672)	(41,859)	(37,150)	1,906,000	(1,858,883)	1	–	6%	21%	Accounting and tax losses made in the period. Additional local taxes arising in period.
Switzerland	2,118	–	2,118	(59,296)	(1,474)	–	6,180	4,497,986	1	–	0%	16%	Accounting and tax losses made in the period.
Taiwan, Province of China	5,528,490	–	5,528,490	(521,193)	–	–	162,559	1,921,220	11	3,865,433	0%	20%	Accounting and tax losses made in the period.
Tanzania, United Republic of	–	–	–	–	–	–	1,864,915	–	–	–	0%	30%	No activities took place during the period.
United Arab Emirates	–	3,928,659	3,928,659	172,979	–	–	13,624	(660,969)	13	529,618	0%	0%	
United Kingdom	3,385,935,789	1,812,348,966	5,198,284,755	(3,830,582,153)	(122,598,308)	(286,373,467)	152,337,364,163	(23,080,431,866)	1,990	2,360,927,499	7%	19%	Accounting and tax losses made in the period. Withholding taxes arising in the period. Taxation of profits made in other countries.
United States	157,687,606	73,699,278	231,386,884	(16,479,174)	(2,640,522)	(1,239,825)	1,415,280,961	667,006,564	177	212,110,688	8%	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	–	–	–	(1,209,538)	–	–	233,692,140	168,197,556	–	3	0%	34%	Accounting and tax losses made in the period.
Zambia	–	–	–	(9,794,114)	–	–	43,355,708	18,356,821	47	727,827	0%	35%	Accounting and tax losses made in the period.
Zimbabwe	836,198	513,099,134	513,935,332	191,277,462	(30,623,707)	(33,117,654)	51,748	805,219,432	1,719	499,186,798	17%	24%	Application of a 15% statutory rate available in accordance with legislated tax incentives given under the Special Mining Lease regime. Expenditure not treated as deductible for tax purposes in the same period as it is accrued for accounting purposes.

TABLE 1 REVENUE CONTINUED

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. Where they are consolidated within the financial statements, they are included accordingly within this report as Constituent Entities.

- ⁽¹⁾ 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.
- ⁽²⁾ 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.
- ⁽³⁾ 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.
- ⁽⁴⁾ 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).
- ⁽⁵⁾ 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.
- ⁽⁶⁾ 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	Anglo American Discovery (Cunene) – Prospeccao E Exploracao Mineira (SU), LDA												Yes		
Angola	Anglo American Discovery (Moxico) – Prospeccao E Exploracao Mineira (SU), LDA												Yes		
Angola	De Beers Centenary Angola Properties Angola Branch						Yes								
Angola	De Beers Angola Holdings LDA											Yes			
Angola	De Beers Angola Lunda Norte, Limitada													Yes	Exploration
Angola	De Beers Angola Lunda Sul, Limitada													Yes	Exploration
Argentina	Minera Anglo American Argentina S.A.U													Yes	Exploration
Australia	Anglo American Australia Finance Limited								Yes						
Australia	Anglo American Australia Holdings Pty Limited												Yes		
Australia	Anglo American Australia Limited											Yes			
Australia	Anglo American Energy Solutions (Australia) Pty Ltd											Yes			
Australia	Anglo American Exploration (Australia) Pty Limited													Yes	Exploration
Australia	Anglo American Steelmaking Coal Assets Eastern Australia Limited											Yes			
Australia	Anglo American Steelmaking Coal Assets Pty Ltd											Yes			
Australia	Anglo American Steelmaking Coal Finance Limited								Yes						
Australia	Anglo American Steelmaking Coal Holdings Limited											Yes			
Australia	Anglo American Steelmaking Coal Pty Ltd						Yes								
Australia	Anglo Coal (Archvevor 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										

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 (German Creek) Pty Ltd				Yes										
Australia	Anglo Coal (Grasstree Management) Pty Limited						Yes								
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										
Australia	Anglo Operations (Australia) Pty Ltd											Yes			
Australia	Anglo American Technical & Sustainability Services Australia Branch						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	Jena Unit Trust				Yes										
Australia	Monash Energy Coal Limited												Yes		
Australia	Moranbah North Coal (No2) Pty Ltd				Yes										
Australia	Moranbah North Coal (Sales) Pty Ltd												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) n.v.					Yes	Yes								
Bermuda	Coromin 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	
Bermuda	Holdac Insurance Limited										Yes				
Botswana	Ambase Prospecting (Botswana)(Pty)Limited												Yes		
Botswana	Anglo American Corporation Botswana (Services) Limited						Yes								
Botswana	De Beers Global Sightholder Sales (Proprietary) Limited					Yes									
Botswana	De Beers Holdings Botswana (Proprietary) Limited													Yes	Exploration
Botswana	Debswana Diamond Company (Proprietary) Limited				Yes										
Botswana	Debswana Wellness Fund						Yes								
Botswana	Diamond Trading Company Botswana (Proprietary) Limited					Yes									
Botswana	Tokafala (Proprietary) Limited											Yes			
Brazil	Anglo Ferrous Brazil Participações S.A.											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 Níquel Brasil Ltda.											Yes			
Brazil	Câmara de Comércio Brasil República Sul Africana												Yes		
Brazil	Element Six Limitada												Yes		
Brazil	Ferroport Logística Comercial Exportadora S.A.				Yes		Yes					Yes			
Brazil	Porangaba Participações Ltda											Yes			
Brazil	Ventos de Santa Alice Energias Renováveis S/A				Yes	Yes									
Brazil	Ventos de Santa Alice Holding S/A											Yes			
Brazil	Ventos de Santa Sara Energias Renováveis S/A				Yes	Yes									
Brazil	Ventos de Santa Sara Holding S/A											Yes			
Brazil	Ventos de São Felipe Energias Renováveis S/A				Yes	Yes									
Brazil	Ventos de São Felipe Holding S/A											Yes			
Canada	0912055 B.C. Ltd.												Yes		
Canada	Anglo American Exploration (Canada) Ltd.													Yes	Exploration
Canada	Auspotash Corporation												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	Central Ecuador Holdings Ltd.											Yes				
Canada	De Beers Canada Holdings Inc											Yes				
Canada	De Beers Canada Inc				Yes											
Canada	Peace River Coal Inc.												Yes			
Canada	Peregrine Diamonds Ltd													Yes	Liquidated	
Chile	Anglo American Chile Limitada						Yes									
Chile	Anglo American Copper Finance SpA									Yes						
Chile	Anglo American Marketing Chile SpA					Yes										
Chile	Anglo American Sur S.A.				Yes											
Chile	Anglo American Technical & Sustainability Services Ltd – Agencia en Chile						Yes									
Chile	Compañía Minera Doña Inés de Collahuasi SCM				Yes											
Chile	Compañía Minera West Wall S.C.M													Yes	Exploration	
Chile	Inversiones Anglo American Norte SpA											Yes				
Chile	Inversiones Anglo American Sur SpA											Yes				
Chile	Inversiones Minorco Chile SpA											Yes				
China	Anglo American Resources Trading (China) Co. Ltd.					Yes										
China	DE BEERS JEWELLERS Commercial (Shanghai) Co., Ltd					Yes										
China	Element Six Trading (Shanghai) Co., Ltd					Yes										
China	Forevermark Marketing (Shanghai) Company Limited					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., Ltd													Yes	Consultancy, market research and promotion	
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		
Ecuador	Anglo American Ecuador S.A.						Yes								
Ecuador	Central Ecuador EC-CT S.A.						Yes								
Finland	AA Sakatti Mining Oy				Yes										
France	De Beers Jewellers French Branch					Yes									
Germany	Anglo American Exploration Germany GmbH													Yes	Exploration
Germany	Element Six GmbH				Yes	Yes									
Germany	Kupfer Copper Germany GmbH						Yes								
Hong Kong	De Beers Auction Sales Holdings Limited		Yes												
Hong Kong	De Beers Jewellers (Hong Kong) Limited					Yes									
Hong Kong	Forevermark Limited (Hong Kong)					Yes	Yes								
Hong Kong	Platinum Guild International Hong Kong Limited													Yes	Consultancy, market research and promotion
India	Anglo American Crop Nutrients (India) Private Limited						Yes								
India	Anglo American Services (India) Private Limited						Yes								
India	De Beers 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 (Ireland)											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	
Ireland	Element Six Treasury Limited								Yes						
Isle of Man	Element Six (Legacy Pensions) Limited				Yes										
Israel	De Beers Auction Sales Israel Ltd						Yes								
Italy	Forevermark Italy Srl					Yes	Yes								
Japan	De Beers Jewellers Japan K.K.					Yes									
Japan	Element Six Limited (Japan)					Yes									
Japan	Forevermark KK					Yes	Yes								
Japan	Platinum Guild International KK													Yes	Consultancy, market research and promotion
Luxembourg	Kumba Iron Ore Holdings S.à r.l.											Yes			
Macao	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) Limited												Yes		
Namibia	De Beers Marine Namibia (Proprietary) Limited				Yes										
Namibia	De Beers Namibia Holdings (Proprietary) Limited											Yes			
Namibia	Debmarine Namdeb Foundation						Yes								
Namibia	DTC Valuations Namibia (Proprietary) Ltd												Yes		
Namibia	Exclusive Properties (Pty) Limited						Yes								
Namibia	Longboat Trading Proprietary Limited												Yes		
Namibia	Namdeb Diamond Corporation (Proprietary) Limited				Yes										
Namibia	Namdeb Holdings (Proprietary) Limited											Yes			
Namibia	Namdeb Hospital Pharmacy (Pty) Ltd						Yes								
Namibia	Namdeb Properties Proprietary Limited						Yes								
Namibia	Namibia Diamond Trading Company (Proprietary) 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	
Namibia	Oranjemund Town Management Company Proprietary Limited					Yes									
Netherlands	Element Six N.V.												Yes		
Republic of North Macedonia	Anglo American Exploration West Tethyan Skopje													Yes	Exploration
Papua New Guinea	Anglo American (Star Mountain) Limited												Yes		
Papua New Guinea	Anglo American Exploration (PNG) Limited												Yes		
Peru	Anglo American Marketing Peru S.A.					Yes									
Peru	Anglo American Peru S.A.						Yes								
Peru	Anglo American Quellaveco S.A.				Yes										
Peru	Anglo American Servicios Peru S.A.												Yes		
Peru	Anglo American Technical & Sustainability Services Ltd Peru PE												Yes		
Peru	Asociación Michiquillay												Yes		
Peru	Asociación Quellaveco													Yes	Not-for-profit organization. Development and execution for Social Responsibility Programmes
Peru	Cobre del Norte S.A.												Yes		
Philippines	Anglo American Exploration (Philippines) Inc.											Yes			
Sierra Leone	Gemfair (SL) Limited					Yes									
Singapore	Anglo American Crop Nutrients (Singapore) Pte. Ltd.						Yes								
Singapore	Anglo American Shipping Pte. Limited					Yes									
Singapore	De Beers Auction Sales Singapore Pte. Ltd.					Yes									
Singapore	Kumba Singapore Pte. Ltd.					Yes									
Singapore	MR Iron Ore Marketing Services Singapore Pte. Ltd.					Yes									

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		
Singapore	Anglo American Marketing Limited – Singapore branch					Yes										
Singapore	Anglo Platinum Marketing Limited – Singapore branch					Yes										
Singapore	Anglo American STF Pte. Ltd.											Yes				
South Africa	Amaprop Townships Limited												Yes			
South Africa	Ambase Investment Africa (Botswana) Proprietary Limited												Yes			
South Africa	Ambase Investment Africa (DRC) Proprietary Limited												Yes			
South Africa	Ambase Investment Africa (Namibia) Proprietary Limited (In Voluntary Liquidation)												Yes			
South Africa	Ambase Investment Africa (Tanzania) Proprietary Limited											Yes				
South Africa	Ambase Investment Africa (Zambia) Proprietary Limited											Yes				
South Africa	Anglo American Corporation of South Africa Proprietary Limited												Yes			
South Africa	Anglo American EMEA Shared Services Proprietary Limited						Yes									
South Africa	Anglo American Farms (Pty) Ltd											Yes				
South Africa	Anglo American Farms Investment Holdings Proprietary Limited											Yes				
South Africa	Anglo American Group Employee Shareholder Nominees Proprietary Limited						Yes									
South Africa	Anglo American Marketing South Africa Proprietary Limited												Yes			
South Africa	Anglo American Platinum Limited											Yes				
South Africa	Anglo American Properties Limited						Yes									
South Africa	Anglo American Prospecting Services (Pty) Limited												Yes			
South Africa	Anglo American SA Finance Proprietary Limited								Yes							
South Africa	Anglo American Sebenza Fund						Yes									
South Africa	Anglo American SEFA Mining Fund (Proprietary) Limited											Yes				
South Africa	Anglo American South Africa Investments Proprietary Limited											Yes				
South Africa	Anglo American South Africa 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	Anglo American Zimele (Pty) Limited													Yes	Not managed
South Africa	Anglo American Zimele Community Fund (Pty) Ltd						Yes								
South Africa	Anglo American Zimele Loan Fund Proprietary Limited													Yes	Enterprise development initiative and funding managing
South Africa	Anglo American Technical & Sustainability Services South Africa Branch												Yes		
South Africa	Anglo Coal Investment (Botswana) Proprietary Limited (In Voluntary Liquidation)													Yes	In liquidation
South Africa	Anglo Corporate Enterprises Proprietary Limited						Yes								
South Africa	Anglo Corporate Services South Africa Proprietary Limited						Yes								
South Africa	Anglo Platinum Management Services (Pty) Ltd												Yes		
South Africa	Anglo South Africa (Pty) Limited											Yes			
South Africa	Anglo South Africa Capital Proprietary Limited											Yes			
South Africa	Anseid Holdings Proprietary Limited (In Voluntary Liquidation)												Yes		
South Africa	Atomatic Trading Proprietary Limited					Yes									
South Africa	Balgo Nominees (Pty) Limited												Yes		
South Africa	Blinkwater Farms 244 Kr (Pty) Ltd												Yes		
South Africa	DBCM Holdings Proprietary Limited											Yes			
South Africa	De Beers Consolidated Mines Proprietary Limited				Yes										
South Africa	De Beers Group Services Proprietary Limited						Yes								
South Africa	De Beers Marine Proprietary Limited				Yes										
South Africa	De Beers Marine Proprietary Limited – Greenland Branch													Yes	Exploration and sampling
South Africa	De Beers Marine Proprietary Limited – Namibia Branch													Yes	Support activities for Prospecting and Mining activities

TABLE 2 ENTITIES CONTINUED

		Main Business Activities															
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	Additional Entity Information		
South Africa	De Beers Marine Proprietary Limited – Romania Branch						Yes										
South Africa	De Beers Matlafalang Business Development Proprietary Limited												Yes				
South Africa	De Beers Sightholder Sales South Africa Proprietary Limited					Yes											
South Africa	Dido Nominees Proprietary Limited												Yes				
South Africa	Dingleton Home-Owners Resettlement Trust													Yes	Relocation of communities in close proximity of mining area		
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				
South Africa	KIO Investment Holdings Proprietary Limited											Yes					
South Africa	Kumba BSP Trust											Yes					
South Africa	Kumba Iron Ore Rehabilitation Trust													Yes	Mine rehabilitation		
South Africa	Kumba Iron Ore Limited											Yes					
South Africa	Longboat Proprietary Limited											Yes					
South Africa	Main Street 1252 Proprietary Limited											Yes					
South Africa	Marikana Ferrochrome Limited												Yes				
South Africa	Marikana Minerals (Pty) Limited											Yes					
South Africa	Matthey Rustenburg Refiners (Pty) Ltd												Yes				
South Africa	Micawber 146 (Pty) Ltd												Yes				
South Africa	Mogalakwena Mine Solar Power Proprietary Limited												Yes				
South Africa	Mogalakwena Platinum Limited												Yes				
South Africa	Newshelf 480 Proprietary Limited						Yes										
South Africa	Norsand Holdings (Pty) Ltd					Yes											
South Africa	Peruke Proprietary Limited – Dissolved	Yes															
South Africa	Platmed (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		
South Africa	Platmed Properties (Pty) Ltd						Yes									
South Africa	Precious Metals Refiners (Pty) Ltd												Yes			
South Africa	Resident Nominees Proprietary Limited												Yes			
South Africa	Rustenburg Base Metals Refiners (Pty) Ltd												Yes			
South Africa	Rustenburg Platinum Mines Limited					Yes										
South Africa	Sibelo Resource Development (Pty) Ltd												Yes			
South Africa	SIOC Employee Benefit Trust (Karolo)											Yes				
South Africa	SIOC Employee Share Ownership Plan Trust (Semela)											Yes				
South Africa	SIOC Solar SPV (Proprietary) Limited												Yes			
South Africa	Sishen Iron Ore Company (Proprietary) Limited				Yes											
South Africa	Spectrem Air Proprietary Limited													Yes	Conducting airborne geophysical surveys	
South Africa	Tenon Investment Holdings Proprietary Limited											Yes				
South Africa	The Village of Cullinan Proprietary Limited												Yes			
South Africa	UHPU Manufacturing Proprietary Limited												Yes			
South Africa	Venetia Solar Project Proprietary Limited												Yes			
South Africa	Vergelegen Wine Estate Proprietary Limited											Yes				
South Africa	Vergelegen Wines Proprietary Limited				Yes		Yes									
South Africa	Whiskey Creek Management Services (Pty) Ltd						Yes									
Sweden	Element Six AB				Yes		Yes									
Switzerland	Platinum Guild International SA													Yes	Consultancy, market research and promotion	
Taiwan, Province of China	De Beers Jewellers Taiwan Branch					Yes										
Tanzania	Ambase Prospecting (Tanzania) Limited												Yes			
United Arab Emirates	Element Six Ltd Dubai 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	
United Arab Emirates	De Beers DMCC					Yes									
United Kingdom	A.R.H. Investments Limited ⁽¹⁾											Yes			
United Kingdom	A.R.H. Limited ⁽¹⁾												Yes		
United Kingdom	Ambras Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Ammin Coal Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Anglo African Exploration Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American (TIH) B.V. ⁽²⁾											Yes			
United Kingdom	Anglo American Amcoll UK Ltd ⁽¹⁾											Yes			
United Kingdom	Anglo American Australia Investments Limited											Yes			
United Kingdom	Anglo American Buttercup Company Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American Capital Australia Limited												Yes		
United Kingdom	Anglo American Capital plc								Yes						
United Kingdom	Anglo American Chile Investments UK Ltd ⁽¹⁾											Yes			
United Kingdom	Anglo American Clarent UK Ltd ⁽¹⁾											Yes			
United Kingdom	Anglo American CMC Holdings Limited											Yes			
United Kingdom	Anglo American Corporate Secretary Limited						Yes								
United Kingdom	Anglo American Corporation de Chile Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American Crop Nutrients Limited				Yes										
United Kingdom	Anglo American Diamond Holdings Limited											Yes			
United Kingdom	Anglo American Energy Solutions Limited											Yes			
United Kingdom	Anglo American Exploration (Philippines) B.V. ⁽²⁾											Yes			
United Kingdom	Anglo American Exploration B.V. ⁽²⁾											Yes			
United Kingdom	Anglo American Exploration Colombia Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American Exploration Overseas Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American Finance (UK) Limited											Yes			
United Kingdom	Anglo American Finland Holdings 2 Limited ⁽¹⁾											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 Foundation												Yes		
United Kingdom	Anglo American Holdings Limited											Yes			
United Kingdom	Anglo American International B.V. ⁽²⁾											Yes			
United Kingdom	Anglo American International Holdings Limited											Yes			
United Kingdom	Anglo American International Limited ⁽³⁾											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 Medical Plan Trust													Yes	Trust
United Kingdom	Anglo American Midway Investment Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American Netherlands B.V. ⁽²⁾											Yes			
United Kingdom	Anglo American Overseas Limited ⁽¹⁾											Yes			
United Kingdom	Anglo American plc											Yes			
United Kingdom	Anglo American Prefco Limited											Yes			
United Kingdom	Anglo American Projects UK Limited (In Liquidation)						Yes								
United Kingdom	Anglo American Rand Capital Limited								Yes						
United Kingdom	Anglo American REACH Limited						Yes								
United Kingdom	Anglo American Services (UK) Ltd.											Yes			
United Kingdom	Anglo American Shipping Pte. Limited United Kingdom Branch					Yes									
United Kingdom	Anglo American Technical & Sustainability Limited						Yes								
United Kingdom	Anglo American Technical & Sustainability Services Ltd Belgium Branch						Yes								
United Kingdom	Anglo American Technical & Sustainability Services Ltd						Yes								
United Kingdom	Anglo American Technical & Sustainability Services – Sucursal em Portugal						Yes								
United Kingdom	Anglo American Woodsmith (Teesside) Limited						Yes								
United Kingdom	Anglo American Woodsmith 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	
United Kingdom	Anglo Australia Investments Limited ⁽¹⁾											Yes			
United Kingdom	Anglo Base Metals Marketing Limited					Yes									
United Kingdom	Anglo Diamond Investments Limited ⁽¹⁾											Yes			
United Kingdom	Anglo Iron Ore Investments Limited ⁽¹⁾											Yes			
United Kingdom	Anglo Operations (International) Limited ⁽¹⁾											Yes			
United Kingdom	Anglo Operations (Netherlands) B.V. ⁽²⁾											Yes			
United Kingdom	Anglo Peru Investments Limited ⁽¹⁾											Yes			
United Kingdom	Anglo Platinum Marketing Limited					Yes									
United Kingdom	Anglo Quellaveco Limited ⁽¹⁾											Yes			
United Kingdom	Anglo South American Investments Limited ⁽¹⁾											Yes			
United Kingdom	Anglo UK Pension Trustee Limited												Yes		
United Kingdom	Anglo Venezuela Investments Limited ⁽¹⁾								Yes						
United Kingdom	Aval Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Birchall Gardens LLP													Yes	Property investment
United Kingdom	Charterhouse Cap Limited					Yes									
United Kingdom	Cheviot Holdings Limited ⁽¹⁾											Yes			
United Kingdom	De Beers Capital Southern Africa Limited								Yes						
United Kingdom	De Beers Centenary AG ⁽⁴⁾											Yes			
United Kingdom	De Beers Centenary Angola Properties Limited											Yes			
United Kingdom	De Beers Centenary Limited ⁽¹⁾											Yes			
United Kingdom	De Beers Exploration Holdings Limited ⁽¹⁾											Yes			
United Kingdom	De Beers Holdings Investments Limited ⁽¹⁾											Yes			
United Kingdom	De Beers Intangibles Limited												Yes		
United Kingdom	De Beers Investments plc ⁽¹⁾											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									

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	De Beers plc ⁽¹⁾											Yes			
United Kingdom	De Beers UK Limited	Yes	Yes			Yes						Yes			
United Kingdom	Delibes Holdings Limited ⁽⁵⁾											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 Holdings Limited											Yes			
United Kingdom	Element Six Limited						Yes								
United Kingdom	Element Six Technologies Limited												Yes		
United Kingdom	Erabas B.V. ⁽²⁾											Yes			
United Kingdom	Ferro Nickel Marketing Limited					Yes									
United Kingdom	First Mode IPP Limited											Yes			
United Kingdom	Forevermark Limited											Yes			
United Kingdom	Gemfair Limited												Yes		
United Kingdom	Highbirk Limited ⁽¹⁾											Yes			
United Kingdom	IIDGR (UK) Limited				Yes										
United Kingdom	Kumba International Trading Limited ⁽¹⁾											Yes			
United Kingdom	Lightbox Jewelry Ltd.											Yes			
United Kingdom	Loma de Niquel Holdings B.V. ⁽²⁾											Yes			
United Kingdom	Loma de Niquel Holdings Limited ⁽⁵⁾											Yes			
United Kingdom	Minorco Exploration (Indonesia) B.V. ⁽²⁾											Yes			
United Kingdom	Minorco Overseas Holdings Limited ⁽¹⁾											Yes			
United Kingdom	Minorco Peru Holdings Limited											Yes			
United Kingdom	Minpress Investments Limited ⁽¹⁾											Yes			
United Kingdom	Rhoanglo Trustees Limited												Yes		
United Kingdom	Sach 1 Ltd								Yes						

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		
United Kingdom	Sach 2 Ltd								Yes							
United Kingdom	Security Nominees Limited												Yes			
United Kingdom	Sirius Minerals Finance Limited								Yes							
United Kingdom	Sirius Minerals Finance No.2 Limited ⁽¹⁾								Yes							
United Kingdom	Sirius Minerals Holdings Limited ⁽¹⁾											Yes				
United Kingdom	Swanscombe Development LLP													Yes	Holder of property	
United Kingdom	The Diamond Trading Company Limited												Yes			
United Kingdom	Tracr Limited					Yes										
United Kingdom	Woodsmith Foundation Limited															
United Kingdom	York Potash Holdings Limited											Yes				
United Kingdom	York Potash Intermediate Holdings Limited (In Liquidation)											Yes				
United Kingdom	YPF Limited												Yes			
United States of America	Anglo American Crop Nutrients (USA), LLC						Yes									
United States of America	Anglo American US Holdings Inc.											Yes				
United States of America	De Beers Jewellers (US), Inc.					Yes										
United States of America	Element Six Technologies (OR) Corp.												Yes			
United States of America	Element Six Technologies US Corporation				Yes											
United States of America	Element Six US Corporation					Yes										
United States of America	Forevermark US, Inc					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 States of America	Lightbox Jewelry Inc.					Yes									
United States of America	Platinum Guild International (U.S.A.) Jewelry, Inc.													Yes	Consultancy, market research and promotion
Venezuela	Minera Loma de Niquel, C.A.											Yes			
Zambia	Anglo Exploration (Zambia) (Pty) Ltd													Yes	Exploration
Zimbabwe	Amzim Holdings Limited											Yes			
Zimbabwe	Broadlands Park Limited											Yes			
Zimbabwe	Southridge Limited						Yes								
Zimbabwe	Unki Mines (Private) Limited				Yes										

⁽¹⁾ Incorporated in Jersey.

⁽²⁾ Incorporated in Netherlands.

⁽³⁾ Incorporated in Mauritius.

⁽⁴⁾ Incorporated in Switzerland.

⁽⁵⁾ Incorporated in the British Virgin Islands.

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) receives interest from company B (resident in tax jurisdiction B), the tax withheld in tax jurisdiction B is reported in jurisdiction B. 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.