

PAYMENTS TO GOVERNEMENT AUTHORITIES

Légende:

ANAIM : Agence National de l'Aménagement des Infrastructures minières
 ANAM : Agence de la navigation maritime
 APEK : Association promotion économique de Kindia
 BST : Bourse de Sous-Traitance
 BGEE : Bureau guinéen d'étude et d'évaluation
 BRTT : Bureau régional des transports terrestres
 CBG/CFB : Compagnie des bauxites de Boké / Chemin de fer de Boké
 CFAD : Centre de formation et d'appui au développement
 CGDI : Centre de gestion de déchets industriels
 CFP Boké : Centre de formation professionnelle de Boké
 CMG : Chambre des mines de guinée
 CNSS : Caisse Nationale de la Sécurité Sociale
 CRK : Commune Rurale de Kamsar
 CRS : Commune Rurale de Sangaredi
 CUB : Commune Urbaine de Boké
 CBG : Compagnie des bauxites de Boké
 CRDK : CRD de Kamsar
 DGD : Direction Nationale des Douanes
 EDG : Electricité de Guinée
 FD : Fonds minier
 GTB : Gendarmerie territoriale de Boké
 IRA : Institut de recherche agronomique
 MAD : Madice Keita / Attaché Militaire
 RE : Radio environnementale
 RRB : Radio rurale de Boké
 RTG : Radiotélévision guinéenne
 RCT : Receveur central du trésor
 RSI : Receveur spécial des impôts
 SNMT : Service National médical de travail
 RFI : Receveur fiscalité Immobilière
 PCG : Pharmacie Centrale de Guinée
 IGNM : Institut guinéen de normalisation de la Météo

Name of the enterprise:		Guinea Alumina Corporation			
Period of cover:		01/01/2019 to 31/12/2019			
No.	Flow name	Name of the Collecting Organization	Total Amounts		Comments
			Amount	Currency (indicate whether GNF, USD, etc.)	
A	Cash flow				
1	Fees for examination of mining rights case files	CPDM			
2	Fixed duties	CPDM			
3	Tax on substances from quarries	DNM			
4	Fines for mining violations	DNM			
5	BCRG royalty on gold shipments	BCRG			
6	Export tax on handicraft production and industrial production (diamond)	BNE			

7	Royalty purchase counters, buyers and collectors (Art. 44)	BNE			
8	Royalty on marketing of gold (Art. 49)	BNE			
9	Corporate income tax	DNI			
10	Withholding tax	DNI	5,323,413,395	GNF	
11	Personal income taxes	DNI			
12	Heritage taxes	DNI			
13	Taxes on non-mining goods and services	DNI			
14	Registration Taxes	DNI			
15	Telephone fee	DNI			
16	Salary tax	DNI	17,030,492,391	GNF	
17	Export tax on handicraft production and industrial production (gold)	DGD			
18	Customs fees (fees, royalties, levies, fines, taxes, VAT)	DGD	2,273,651,518	GNF	
19	Tax on mining substances	DNT			
20	Dividends	DNT			
21	Transfer capital gains tax	DNT			
22	Social Security (CNSS) contributions	CNSS	1,774,440,937	GNF	
23	Infrastructure leases	CBG/CFB	24,032,681,708	GNF	
24	Payments under Royalties Settlement Agreement	BCRG			
B	Other significant payments				
25	Other significant payments (>700 million GNF, equivalent to 100,000 USD), including but not limited to: - Income on the transfer of holdings - Advances and Loans - Other extraordinary payments on mining rights	AGUIPE ANAM APEK BST BGEE BRTT CFAD CGDI CFP CMG CRK CRS CUB CBG CRDK DGD ANAIM EDG FM GTB IRA IGNM MADICE OPG PCG RE RRB RTG PAF	764,397,781 47,512,500 973,879,200 273,380,196 42,240,000 2,400,000 935,880,937 135,000,000 430,516,000 182,275,298 207,521,253 3,529,412 612,286,921 364,024,735,048 1,821,782,969 7,262,133,894 2,500,000,000 161,482,176 9,560,000 1,802,800,000 81,420,450 15,745,000 354,000,000 2,400,000 25,078,488 2,000,000 34,999,998 36,000,000 112,505,520	GNF	

		DNI	27,411,306,182		
		SNMT	295,038,250		
C	Sub-national payments				
26	Surface royalty	Prefecture (Boke), RDC (Kamsar & & Sangaredi)			N/A. GAC is exempted from this royalty
27	Contribution to local development	Prefecture of Boke, RDC (Kamsar & Sangaredi)			Payment to the FODEL Account (Fonds de Developpement Economique Local)
28	Other contributions to local development	DNI Branch of RDC (Kamsar & Sangaredi)	87,997,586		Tax on office and guesthouses rental (CFU)

D	Social payments				
29	Social transfers and projects (mandatory contributions)	Prefecture of Boke, RDC (Kamsar & Sangaredi)			Payment to the FODEL Account (Fonds de Developpement Economique Local)
30	Social transfers and projects (voluntary contributions)	Prefecture of Boke, RDC (Kamsar & Sangaredi)			Payment to the FODEL Account (Fonds de Developpement Economique Local)
E	Sub-national transfers				
31	Transfers for taxes on the operation of quarries, made to the prefectures, RDC and other municipalities				Enterprises not affected by this flow
32	Transfers for taxes on the operation of quarries, made to the Mining Investment Fund				Enterprises not affected by this flow
33	Transfers for fixed duties, made to the Mining Investment Fund				Enterprises not affected by this flow
34	Transfers for mining infrastructure leases, made to the Mining Investment Fund				Enterprises not affected by this flow

In the event that no payments have been made over the period from 1 January 2018 to 31 December 2018, the corresponding cell must be filled by stating "None".

Signature and stamp of the enterprise

Certification of Management

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

- All of the data are accurate and complete and duly reflect all payments made between 1 January 2019 and 31 December 2019.
- The declared data are consistent with the definitions appearing in the instructions for completing declaration forms, which we have applied strictly in completing the declaration forms.
- All data declared in cash were determined on a cash basis, in accordance with the receipts and supporting documents used in completing the form.
- The data declared in cash do not contain any payment made prior to 1 January 2018 or after 31 December 2018.
- All of the declared data relate to genuine receipts and supporting evidence, which we make available to the Independent Administrator and the Steering Committee of EITI Guinea.
- The declared data have been certified by the enterprise's external auditor in accordance with the declaration appearing below or with the certification letter prepared and attached to the present declaration form.

Name Malick N'Diaye

Title Deputy General Director

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

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

- I, the undersigned external auditor of the declaring enterprise, certify that I have reviewed the present declaration and confirm that I have verified the reliability and completeness of the data and information provided. I certify without reservation that these data are consistent with the enterprise's accounting data.
- Based on this review, I certify that I have not identified any significant discrepancies that call into question the reliability and completeness of the data and information provided in the present declaration.

Name Kedouane Romé-Mancé

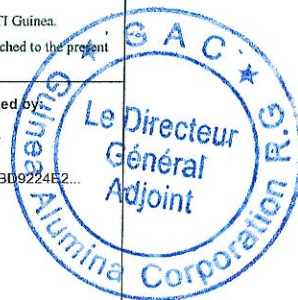
Title Partner

Name of the auditing firm/service IFA member EY

DocuSigned by



Signature and stamp of the enterprise



Signature and stamp of the external auditor

