

## Payments to government authorities in 2022

### Definition:

|            |                                                               |
|------------|---------------------------------------------------------------|
| ANAIM :    | Agence National de l'Aménagement des Infrastructures Minières |
| ANAM :     | Agence de la Navigation Maritime                              |
| AM :       | Attaché Militaire                                             |
| AGUIPE :   | Agence Guinéenne de la Promotion de l'Emploi                  |
| ANSS :     | Agence Nationale de la Sécurité Sanitaire                     |
| APIP :     | Agence pour la Promotion des Investissements Privés           |
| AEE :      | Agence d'Évaluation Environnementale                          |
| ARPT :     | Autorité de Régulation des Postes et Télécommunication        |
| BCRG :     | Banque Centrale de la République de Guinée                    |
| BST :      | Bourse de Sous-Traitance                                      |
| BGEE :     | Bureau Guinéen d'Etude et d'Evaluation                        |
| BNE :      | Bureau National d'Expertise                                   |
| BRTT :     | Bureau Régional des Transports Terrestres                     |
| CBG/CFB :  | Compagnie des Bauxites de Guinée / Chemin de Fer Boké         |
| CFP Boké : | Centre de Formation Professionnelle de Boké                   |
| CMG :      | Chambre des Mines de Guinée                                   |
| CNSS :     | Caisse Nationale de la Sécurité Sociale                       |
| CPDM :     | Centre de Promotion et de Développement Minier                |
| CRK :      | Commune Rurale de Kamsar                                      |
| CRK/G :    | Gendarmerie Commune Rurale Kamsar                             |
| CRS/G :    | Gendarmerie Commune Rurale Sangaredi                          |
| CRS :      | Commune Rurale de Sangaredi                                   |
| CUB :      | Commune Urbaine de Boké                                       |
| CBG :      | Compagnie des Bauxites de Guinée                              |
| CRDK :     | CRD de Kamsar                                                 |
| DGD :      | Direction Générale des Douanes                                |
| DGI :      | Direction Générale des Impôts                                 |
| DNA :      | Direction Nationale de l'Agriculture                          |
| DNT :      | Direction Nationale du trésor                                 |
| EDG :      | Electricité de Guinée                                         |
| FD :       | Fond Minier                                                   |
| FODEL :    | Fonds de Développement Economique Local                       |
| GTB :      | Gendarmerie Territorial de Boké                               |
| IRA :      | Institut de Recherche Agronomique                             |
| OPG :      | Office de la Poste Guinéenne                                  |
| PGT :      | Per diem payé aux agents gouvernementaux                      |
| DCPAF :    | Direction Centrale de la Police des Airs et des Frontières    |
| RRB :      | Radio Rurale de Boké                                          |
| RCT :      | Receveur Central du Trésor                                    |
| RSI :      | Receveur Spécial des Impôts                                   |
| SNMT :     | Service National de la Médecine du Travail                    |
| RFI :      | Receveur Fiscalité Immobilière                                |
| PCG :      | Pharmacie Centrale de Guinée                                  |
| IGNM :     | Institut Guinéen de Normalisation de la Météo                 |

| Name of the enterprise: |                                                                         | Guinea Alumina Corporation S.A. |                 |            |          |
|-------------------------|-------------------------------------------------------------------------|---------------------------------|-----------------|------------|----------|
| Period covered:         |                                                                         | 01/01/2022 to 31/12/2022        |                 |            |          |
| No.                     | Flow Name                                                               | Collecting Organization         | Total Amounts   |            | Comments |
|                         |                                                                         |                                 | GNF             | USD        |          |
| 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                                                    | DGI                             | 44 352 500 000  | 5 000 000  |          |
| 10                      | Withholding tax (10% on local purchase and 15 % on rental CFU)          | DGI                             | 1 651 451 798   | 189 820    |          |
| 11                      | Personal income taxes                                                   | DGI                             |                 |            |          |
| 12                      | Heritage taxes                                                          | DGI                             |                 |            |          |
| 13                      | Taxes on non-mining goods and services                                  | DGI                             |                 |            |          |
| 14                      | Registration Taxes                                                      | DGI                             |                 |            |          |
| 15                      | Telephone fee                                                           | DGI                             |                 |            |          |
| 16                      | Salary tax ( RTS + VF )                                                 | DGI                             | 41 340 004 071  | 4 826 621  |          |
| 17                      | Export tax on handicraft production and industrial production (gold)    | DGD                             |                 |            |          |
| 18                      | Customs fees (fees, royalties, levies, fines, taxes, VAT)               | DGD                             | 13 896 146 375  | 1 572 542  |          |
| 19                      | Tax on mining substances                                                | DNT                             | 325 533 070 109 | 37 255 411 |          |
| 20                      | Dividends                                                               | DNT                             |                 |            |          |
| 21                      | Transfer capital gains tax                                              | DNT                             |                 |            |          |
| 22                      | Social Security (CNSS) contributions                                    | CNSS                            | 2 498 654 547   | 286 704    |          |
| 23                      | Infrastructure leases                                                   | CBG/CFB                         | 118 398 174 720 | 13 823 488 |          |
| 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:<br>- Income on the transfer of holdings<br><br>- Advances and Loans<br>- Other extraordinary payments on mining rights | AEE                                                               | 50 000 000     | 5 796     |                                                                         |
|                              |                                                                                                                                                                                                                                | AM                                                                | 304 786 081    | 34 961    |                                                                         |
|                              |                                                                                                                                                                                                                                | AGUIPE                                                            | 533 134 549    | 61 156    |                                                                         |
|                              |                                                                                                                                                                                                                                | ANSS                                                              | 436 135 000    | 50 179    |                                                                         |
|                              |                                                                                                                                                                                                                                | APIP                                                              | 800 000 000    | 89 336    |                                                                         |
|                              |                                                                                                                                                                                                                                | ARPT                                                              | 285 500 000    | 33 094    |                                                                         |
|                              |                                                                                                                                                                                                                                | BST                                                               | 271 968 978    | 29 841    |                                                                         |
|                              |                                                                                                                                                                                                                                | CMG                                                               | 428 284 402    | 49 051    |                                                                         |
|                              |                                                                                                                                                                                                                                | DGI                                                               | 7 600 000      | 864       |                                                                         |
|                              |                                                                                                                                                                                                                                | DNA                                                               | 65 843 500     | 7 584     |                                                                         |
|                              |                                                                                                                                                                                                                                | DNT                                                               | 11 580 000     | 1 336     |                                                                         |
|                              |                                                                                                                                                                                                                                | CRK/Gendarmerie                                                   | 1 056 637 500  | 121 149   |                                                                         |
|                              |                                                                                                                                                                                                                                | CRS/Gendarmerie                                                   | 891 537 000    | 102 302   |                                                                         |
|                              |                                                                                                                                                                                                                                | IRA                                                               | 114 965 000    | 13 363    |                                                                         |
|                              |                                                                                                                                                                                                                                | RRB                                                               | 6 570 000      | 762       |                                                                         |
| DCPAF                        | 123 601 864                                                                                                                                                                                                                    | 14 144                                                            |                |           |                                                                         |
| C Subnational payments       |                                                                                                                                                                                                                                |                                                                   |                |           |                                                                         |
| 26                           | Surface royalty                                                                                                                                                                                                                | Préfecture (Boke)<br>RDC (Kamsar & Sangaredi)                     |                |           | N/A. GAC is exempted from this royalty                                  |
| 27                           | Contribution to local Development FODEL                                                                                                                                                                                        | Commune Urbaine de Boke,                                          | 14 459 941 240 | 1 642 988 | Payments to the FODEL Account (Fonds de Développement Economique Local) |
| 28                           | Other contributions to local development                                                                                                                                                                                       | DGI Branch of RDC (Kamsar & Sangaredi),<br>CRD Kamsar & Sangaredi |                |           | Tax on office and guest-houses rental (CFU)                             |
| D Social payments            |                                                                                                                                                                                                                                |                                                                   |                |           |                                                                         |
| 29                           | Social transfers and projects (mandatory contributions)                                                                                                                                                                        | Prefecture of Boke,<br>RDC (Kamsar & Sangaredi)                   |                |           | Payment to the FODEL Account (Fonds de développement Economique Local)  |
| 30                           | Social transfers and projects (voluntary contributions)                                                                                                                                                                        | Prefecture of Boke,                                               |                |           | Payment to the FODEL Account (Fonds de développement Economique Local)  |
|                              |                                                                                                                                                                                                                                | RDC (Kamsar & Sangaredi)                                          |                |           |                                                                         |

| E Subnational transfers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                         |                                       |  |  |                                       |
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| 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 2022 to 31 December 2022, the corresponding cell must be filled by stating "None".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                         |                                       |  |  |                                       |
| Signature and stamp of the enterprise                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                         |                                       |  |  |                                       |
| <p><b>Certification of Management</b></p> <p>I, the undersigned for and in the name of Guinee Alumina Corporation, hereby declare that the information contained in this aggregated form is accurate, reliable and complete. I confirm, in particular that:</p> <ol style="list-style-type: none"> <li>All of the data are accurate and complete and duly reflect all payments made between 1 January 2022 and 31 December 2022.</li> <li>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.</li> <li>All data declared in cash were determined on a cash basis, in accordance with the receipts and supporting documents used in completing the form.</li> <li>The data declared in cash do not contain any payment made prior to 1 January 2022 or after 31 December 2022</li> <li>All of the declared data relate to genuine receipts and supporting evidence, which we make to available to the Independent Administrator and the Steering Committee of EITI Guinea.</li> <li>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.</li> </ol> |                                                                                                         |                                       |  |  |                                       |
| <div style="text-align: right;"> <p>DocuSigned by:<br/> <br/> C62A1FD4EC7E415...</p> <p>27/6/2023   15:21 GMT</p> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                         |                                       |  |  |                                       |
| Name: Youssuff SYLLA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                         |                                       |  |  |                                       |
| Title: Director General                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                         | Signature and stamp of the enterprise |  |  |                                       |

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

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

1. I, the undersigned external auditor of the declaring enterprise, certify that I have reviewed the present declaration and confirm that I have verified the reliability and completeness of the data and information provided.
2. I certify without reservation that these data are consistent with the enterprise's accounting data
3. 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  
Title

Kadouno René-Marie  
Associé

FFA ERNST & YOUNG

Name of the auditing firm/service



Signature and stamp of the external auditor