

Registration number: 06404791

RTA HOLDCO 4 LIMITED

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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RTA HOLDCO 4 LIMITED

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RTA HOLDCO 4 LIMITED

COMPANY INFORMATION

Directors	R A Avery J P Kiddle
Company secretary	Rio Tinto Secretariat Limited
Registration number	06404791
Registered office	6 St James's Square London United Kingdom SW1Y 4AD

RTA HOLDCO 4 LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The directors present their report and the unaudited financial statements for the year ended 31 December 2022.

Principal activities

The principal activity of the Company is to operate as an investment holding company for the Group companies involved in the Aluminium business in Australia.

Results and dividends

The profit for the financial year, after taxation, amounted to \$25,000 (2021: loss of \$168,642,000).

No interim dividend was paid during the year (2021: \$nil). The directors do not recommend the payment of a final dividend (2021: \$nil).

Directors

The directors of the Company who were in office during the year and up to the date of signing the financial statements were:

R A Avery

J P Kiddle

The directors had no material interest in any contract or arrangement during the year to which the Company or any subsidiary is, or was, a party.

Statement of directors' responsibilities in respect of the Financial Statements

The directors are responsible for preparing the Financial Statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 Reduced Disclosure Framework.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

RTA HOLDCO 4 LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

Statement of directors' responsibilities in respect of the Financial Statements (continued)

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Indemnities and insurance

In accordance with section 233 of the Companies Act 2006 the Company has purchased and maintains insurance against liabilities arising from claims against directors' and officers' actions taken in connection with the Group's business.

Going concern

In determining the appropriate basis of preparation of the financial statements, the directors are required to consider whether the Company can continue in operational existence for the foreseeable future.

The directors have determined that there are no foreseeable circumstances which would indicate that the Company could not continue to operate as a going concern for at least twelve months from the issuance of the financial statements.

Matters subsequent to the end of the financial year

No matter or circumstance has arisen since 31 December 2022 that has significantly affected the Company's operations, results or state of affairs, or may do so in future years.

Future developments

The Company's future developments are integrated with those of the Group which are discussed in the Rio Tinto 2022 Annual Report, which does not form part of this report.

Financial risk management

The Company's capital risk and financial risks and uncertainties including the exposure to price, credit risk, liquidity risk and cash flow risks, are integrated with those of the Group and are not managed separately. The Group's objectives, policies and processes for managing capital, and principal risks and uncertainties are discussed in the financial instrument and risk management policies of the Rio Tinto 2022 Annual Report, which does not form part of this report.

Environmental matters

The Company recognises the importance of its environmental responsibilities, monitors its impact on the environment, and designs and implements policies to reduce any damage that might be caused by its activities. The Company operates in accordance with the policies described in the Rio Tinto 2022 Annual Report, which does not form part of this report.

RTA HOLDCO 4 LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

Engagement with suppliers, customers and other relationships

The directors of the Company are required to act in the way they consider, in good faith, would most likely promote the success of the Company for the benefit of its members as a whole, and to have regard for the interests of wider stakeholders, including suppliers, customers and others.

The views of and the impact of the Company's activities on its stakeholders are an important consideration for the directors when making relevant decisions specific to the Company. More generally however, the size and spread of both our stakeholders and the Rio Tinto Group means, in practice, that stakeholder engagement best takes place at an operational or group level. For further details on how the Group engages with stakeholders, please see the "Our stakeholders" section of the Rio Tinto 2022 Annual Report, which does not form part of this report.

Exemption from audit

For the year ended 31 December 2022, the Company has claimed the exemption from the requirements to obtain an audit of its financial statement as permitted under section 479A of the Companies Act 2006. All members of the Company have agreed that an audit of the Company's financial information is not required, and the Company's ultimate parent undertaking, Rio Tinto plc, has provided a guarantee covering all of the Company's liabilities until they are satisfied in full.

This report was approved by the board and signed by order of the board.



.....
R A Avery
Director

Date: 23 June 2023

6 St James's Square
London SW1Y 4AD

RTA HOLDCO 4 LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 \$ 000	2021 \$ 000
Impairment charges		-	(165,469)
Finance income/(cost)	5	<u>25</u>	<u>(3,173)</u>
Profit/(loss) before taxation		25	(168,642)
Taxation	6	<u>-</u>	<u>-</u>
Profit/(loss) for the financial year		<u>25</u>	<u>(168,642)</u>
Other comprehensive expense		<u>-</u>	<u>-</u>
Total comprehensive income/(expense) for the financial year		<u>25</u>	<u>(168,642)</u>

The notes on pages 9 to 19 form an integral part of these financial statements.

RTA HOLDCO 4 LIMITED

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 \$ 000	2021 \$ 000
ASSETS			
Non-current assets			
Investments	7	2,144,583	2,144,583
Current assets			
Receivables	8	<u>1,565</u>	<u>1,540</u>
Total assets		2,146,148	2,146,123
LIABILITIES			
Total liabilities		<u>-</u>	<u>-</u>
Net assets		<u>2,146,148</u>	<u>2,146,123</u>
EQUITY			
Share capital	9	4,195,130	4,195,130
Share premium account		630,155	630,155
Capital reserve		471,335	471,335
Accumulated losses		<u>(3,150,472)</u>	<u>(3,150,497)</u>
Total equity		<u>2,146,148</u>	<u>2,146,123</u>

For the financial year ending 31 December 2022 the Company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 9 to 19 form an integral part of these financial statements.

RTA HOLDCO 4 LIMITED

**BALANCE SHEET
AS AT 31 DECEMBER 2022 (CONTINUED)**

These financial statements were approved and authorised by the board and were signed on its behalf by:



.....
R A Avery

Director

Date: 23 June 2023

Company registered number: 06404791

The notes on pages 9 to 19 form an integral part of these financial statements.

RTA HOLDCO 4 LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Share capital \$ 000	Share premium account \$ 000	Capital reserve \$ 000	Accumulated losses \$ 000	Total equity \$ 000
At 1 January 2022	4,195,130	630,155	471,335	(3,150,497)	2,146,123
Comprehensive income:					
Profit for the financial year	-	-	-	25	25
Total comprehensive income for the financial year	-	-	-	25	25
At 31 December 2022	4,195,130	630,155	471,335	(3,150,472)	2,146,148

	Share capital \$ 000	Share premium account \$ 000	Capital reserve \$ 000	Accumulated losses \$ 000	Total equity \$ 000
At 1 January 2021	2,263,582	630,155	471,335	(2,981,855)	383,217
Comprehensive expense:					
Loss for the financial year	-	-	-	(168,642)	(168,642)
Total comprehensive expense for the financial year	-	-	-	(168,642)	(168,642)
Transactions with owners:					
New share capital subscribed	1,931,548	-	-	-	1,931,548
At 31 December 2021	4,195,130	630,155	471,335	(3,150,497)	2,146,123

The notes on pages 9 to 19 form an integral part of these financial statements.

RTA HOLDCO 4 LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 General information

RTA Holdco 4 Limited (the "Company") is an intermediate investment holding company for the Group companies involved in the Aluminium business in Australia.

The Company is a private limited company limited by share capital, incorporated and domiciled in England and Wales. The address of its registered office is 6 St James's Square, London, SW1Y 4AD and information on the Company's ultimate parent is presented in note 11.

2 Significant accounting policies

This note provides a list of all significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation of the financial statements

These financial statements have been prepared using the historical cost convention, and in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework ("FRS 101"). In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of international accounting standards in conformity with the requirements of the Companies Act 2006 ("Adopted IFRSs"), but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

The preparation of financial statements in conformity with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note [3].

The Company is a wholly-owned subsidiary of its ultimate parent Rio Tinto plc and is included in the consolidated financial statements of the Rio Tinto Group, which are publicly available. Therefore, the Company is exempt, by virtue of section 400 of the Companies Act 2006, from the requirement to prepare consolidated financial statements. The consolidated financial statements of the Rio Tinto Group can be obtained as set out in note 11. These financial statements are therefore separate financial statements.

The financial statements are presented in US Dollars (\$) and all amounts are rounded to the nearest thousand ('000) unless otherwise stated.

2.2 Financial Reporting Standard 101 - Reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 *Financial Instruments: Disclosures*;
- the requirements of paragraphs 91-99 of IFRS 13 *Fair Value Measurement*;
- the requirement in paragraph 38 of IAS 1 *Presentation of Financial Statements* to present comparative information in respect of paragraph 79(a)(iv) of IAS 1;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 *Presentation of Financial Statements*;
- the requirements of IAS 7 *Statement of Cash Flows*;
- the requirements of paragraphs 30 and 31 of IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*;

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

2 Significant accounting policies (continued)

2.2 Financial Reporting Standard 101 - Reduced disclosure exemptions (continued)

- the requirements of paragraphs 134(d)-134(f) and 135(c)-135(e) of IAS 36 *Impairment of Assets*;
- the requirements of paragraph 17 of IAS 24 *Related Party Disclosures*; and
- the requirements in IAS 24 *Related Party Disclosures* to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

Where required, equivalent disclosures are given in the consolidated financial statements of the Rio Tinto Group which can be obtained as set out in note 11.

2.3 Changes in accounting policy

The following standards and interpretations apply for the first time to financial reporting periods commencing on or after 1 January 2022:

- Property, Plant and Equipment: Proceeds before intended use – Amendments to IAS 16;
- Reference to the Conceptual Framework – Amendments to IFRS 3;
- Onerous Contracts; Cost of Fulfilling a Contract – Amendments to IAS 37;
- Annual Improvements to IFRS Standards 2018-2020 - Amendments to IFRS 1, IFRS 9 and IFRS 16;
- COVID-19-Related Rent Concessions beyond 30 June 2021 - Amendments to IFRS 16.

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

Certain new accounting standards, amendments to accounting standards and interpretations have been published that are not mandatory for 31 December 2022 reporting periods and have not been early adopted by the Company. These standards, amendments or interpretations are not expected to have a material impact on the Company in the current or future reporting periods and on foreseeable future transactions.

2.4 Going concern

In determining the appropriate basis of preparation of the financial statements, the directors are required to consider whether the Company can continue in operational existence for the foreseeable future.

The directors have determined that there are no foreseeable circumstances which would indicate that the Company could not continue to operate as a going concern for at least twelve months from the issuance of the financial statements.

2.5 Revenue

Dividend income

Dividend income is recognised when the right to receive payment is established. Dividends from subsidiary undertakings registered overseas are presented inclusive of any overseas withholding tax.

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

2 Significant accounting policies (continued)

2.6 Foreign currency translation

(a) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). These financial statements are presented in US Dollars (\$), which is the Company's functional and presentation currency.

(b) Transactions and balances

Transactions denominated in other currencies are converted to the functional currency at the exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at year-end exchange rates. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are translated using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive income, except when they are deferred in equity as qualifying cash flow hedges and qualifying net investment hedges.

2.7 Finance income and costs

Finance income includes interest income. Interest income is recognised on a time proportionate basis using the effective interest method.

Finance costs includes interest expense and similar charges. Interest expense is recognised on a time proportionate basis using the effective interest method.

2.8 Taxation

Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax, including UK corporation tax and overseas tax, is the tax expected to be payable on the taxable income for the year calculated using rates that have been enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. Where the amount of tax payable or recoverable is uncertain, the Company establishes provisions based on either: the Company's judgement of the most likely amount of the liability or recovery; or, when there is a wide range of possible outcomes, a probability weighted average approach.

2.9 Investments

Investments in subsidiaries are measured at cost less accumulated impairment.

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

2 Significant accounting policies (continued)

2.10 Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less allowances.

Receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. If collection of the amounts is expected in one year or less they are classified as current assets. If not, they are presented as non-current assets. Receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. The Company holds the receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method.

2.11 Financial assets

Classification and measurement

The Company classifies its financial assets in the following categories:

- financial assets at amortised cost;
- financial assets at fair value through other comprehensive income ("FVOCI");
- financial assets at fair value through the profit or loss ("FVPL").

Classification depends on the business model for managing the financial assets and the contractual terms of the cash flows. Management determines the classification of financial assets at initial recognition. Generally, the Company does not acquire financial assets for the purpose of selling in the short term. The Company's business model is primarily that of 'Hold to collect' (where assets are held in order to collect contractual cash flows). When the Company enters into derivative contracts, these transactions are designed to reduce exposures relating to assets and liabilities, firm commitments or anticipated transactions.

Accounting policies for the categories which the Company holds financial assets are set out below.

Financial assets at amortised cost

This classification applies to debt instruments which are held under a hold to collect business model and which have cash flows that meet the "Solely payments of principal and interest" (SPPI) criteria.

At initial recognition, trade receivables that do not have a significant financing component, are recognised at their transaction price. Other financial assets are initially recognised at fair value plus related transaction costs; they are subsequently measured at amortised cost using the effective interest method. Any gain or loss on de-recognition or modification of a financial asset held at amortised cost is recognised in profit or loss.

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

2 Significant accounting policies (continued)

2.11 Financial assets (continued)

Impairment

A forward looking expected credit loss ("ECL") review is required for; debt instruments measured at amortised cost or held at fair value through other comprehensive income; loan commitments and financial guarantees not measured at fair value through profit or loss; lease receivables and trade receivables that give rise to an unconditional right to consideration.

As permitted by IFRS 9, the Company applies the "simplified approach" to external trade receivable balances and the "general approach" to all other financial assets. The general approach incorporates a review for any significant increase in counterparty credit risk since inception. The ECL reviews include assumptions about the risk of default and expected loss rates. For trade receivables, the assessment takes into account the use of credit enhancements, for example, letters of credit. Impairments for undrawn loan commitments are reflected as a provision.

2.12 Borrowings and financial liabilities

Borrowings and other financial liabilities (including trade payables but excluding derivative liabilities) are recognised initially at fair value, net of transaction costs incurred, and are subsequently measured at amortised cost.

2.13 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3 Critical accounting estimates and judgements

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies. These judgements and assumptions are based on management's best knowledge of the facts and circumstances, but actual results may differ materially from the amounts included in the financial statements. The estimates and assumptions that could have a significant impact on the results of the Company are set out below.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that their carrying amount exceeds its recoverable amount. The assessment of the carrying amount often requires estimates of future cash flows and foreign exchange rates.

4 Loss before taxation

- (a) For the years ended 31 December 2022 and 31 December 2021, no remuneration was paid by the Company to the directors. All directors are remunerated by other Group companies in respect of their services to the Group as a whole. The directors holding office during the year consider their services to the Company to be incidental to their duties within the Group and accordingly no remuneration has been apportioned to the Company.
- (b) The average number of persons employed during the year, excluding directors, was nil (2021: nil).
- (c) Employees who are involved in the management and operation of the Company have contracts of service with other Group entities and therefore their remuneration is included within those entities' financial statements.

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

5 Finance (income)/cost

	2022	2021
	\$ 000	\$ 000
Interest (received from)/paid to group undertakings	<u>(25)</u>	<u>3,173</u>

6 Taxation

	2022	2021
	\$ 000	\$ 000
Current tax		
Corporation tax	<u>-</u>	<u>-</u>

The tax assessed for the year is lower than (2021: higher than) the standard rate of corporation tax in the UK of 19% for the year ended 31 December 2022 (2021: 19%).

The differences are reconciled below:

	2022	2021
	\$ 000	\$ 000
Profit/(loss) before taxation	<u>25</u>	<u>(168,642)</u>
Profit/(loss) before taxation multiplied by the standard rate of corporation tax in the UK of 19% (2021: 19%)	5	(32,042)
Increase from effect of expenses not deductible in determining tax loss	-	31,439
(Decrease)/increase arising from group relief tax reconciliation	<u>(5)</u>	<u>603</u>
Total tax charge/(benefit) for the financial year	<u>-</u>	<u>-</u>

An increase to the main rate of UK corporation tax to 25% (from 19%) with effect from 1 April 2023 was substantively enacted on 24 May 2021 (and received Royal Assent on 10 June 2021).

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

7 Investments

	Investment in subsidiaries \$ 000
Cost	
At 1 January 2022	<u>5,219,720</u>
At 31 December 2022	<u>5,219,720</u>
Impairment	
At 1 January 2022	<u>(3,075,137)</u>
At 31 December 2022	<u>(3,075,137)</u>
Carrying amount	
At 31 December 2022	<u>2,144,583</u>
At 31 December 2021	<u>2,144,583</u>

The Company's direct and indirect investments are listed in note 12. The directors review the value of the Company's investments at each year end. No impairment charge was required for the current financial year for the Company's investment in RTA Holdco Australia 1 Pty Limited (2021: \$165,469,000) or RTA Holdco Australia 5 Pty Limited (2021: nil).

8 Receivables

	2022 \$ 000	2021 \$ 000
Current		
Amounts receivable from group undertakings	<u>1,565</u>	<u>1,540</u>
	<u>1,565</u>	<u>1,540</u>

Amounts receivable from Group undertakings, \$1,565,000 (2021: \$1,540,000) receives interest based on SOFR plus a margin and are repayable on demand.

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

9 Share capital**Allotted, called up and fully paid shares**

	2022		2021	
	No. 000	\$ 000	No. 000	\$ 000
Ordinary shares of of \$1 each	3,601,549	3,601,549	3,601,549	3,601,549
Ordinary shares of of \$0.73 each	810,000	593,581	810,000	593,581
	<u>4,411,549</u>	<u>4,195,130</u>	<u>4,411,549</u>	<u>4,195,130</u>

Ordinary shares

Ordinary shares entitle the holder to participate in dividends and the proceeds on winding up of the Company in proportion to the number of and amounts paid on the shares held.

On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

Ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

10 Reserves

The share premium represents the value in excess of nominal value received by the Company in consideration for issuing its shares.

Capital reserve represents a capital contribution received by the Company in the form of a loan payable being forgiven by its parent.

11 Parent and ultimate parent undertaking

The Company's immediate parent undertaking is Rio Tinto International Holdings Limited. The ultimate parent undertaking and controlling party is Rio Tinto plc, which together with Rio Tinto Limited and their respective subsidiaries form the Rio Tinto Group. Copies of the Rio Tinto Group consolidated financial statements can be obtained from the registered office at 6 St James's Square, London, SW1Y 4AD or from the Rio Tinto website at www.riotinto.com.

12 Related undertakings

In accordance with section 409 of the Companies Act 2006, disclosed below in a full list of related undertakings of the Company. Related undertakings include "subsidiaries", "associated undertakings" and "significant holdings in undertakings other than subsidiary companies". The registered office address, country of incorporation, classes of shares and the effective percentage of equity owned by the Company calculated by reference to voting rights, is disclosed as at 31 December 2022.

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

12 Related undertakings (continued)

Details of the related undertakings as at 31 December 2022 are as follows:

Name of undertaking	Country	Registered office	Share class	Direct holding %	Indirect holding %
Alcan Gove Development Pty Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Ordinary shares	-	100
Alcan Holdings Australia Pty Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Class A shares	-	100
			AUD1.00 Ordinary shares	-	100
Alcan Northern Territory Alumina Pty Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Ordinary shares	-	100
Alcan South Pacific Pty Ltd	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Ordinary shares	-	100
Gove Aluminium Ltd	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Class A non-redeemable preference shares	-	100
			AUD100.00 Class A redeemable preference shares	-	100
			AUD1.801851 Ordinary shares	-	100
			AUD1.00 Ordinary shares	-	100
Nhulunbuy Corporation Limited*	Australia	19 Westal Street, Nhulunbuy NT 0880, Australia	-	-	-
Rio Tinto Alcan Technology Pty Ltd	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Ordinary shares	-	100
RTA AAL Australia Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1,000.00 Ordinary shares	-	100
			AUD1,000.00 Ordinary shares	-	100

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

12 Related undertakings (continued)

Name of undertaking	Country	Registered office	Share class	Direct holding %	Indirect holding %
RTA Gove Pty Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Ordinary shares	-	100
			AUD1.00 Ordinary 1 shares	-	100
			AUD1.00 Class A shares	-	100
			AUD1.00 Class B shares	-	100
RTA Holdco Australia 1 Pty Ltd	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD755,000,004.00 Ordinary shares	100	-
RTA Holdco Australia 5 Pty Ltd	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD2.00 Ordinary shares	100	-
			AUD1.672341 Ordinary shares	100	-
			AUD Ordinary shares	100	-
			AUD2.00 Ordinary shares	100	-
Swiss Aluminium Australia Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1.00 Ordinary shares	-	100
Trans Territory Pipeline Pty Limited	Australia	155 Charlotte Street, Brisbane QLD 4000, Australia	AUD1,000.00 Stock Unit A shares	-	100
			AUD999.00 Stock Unit B shares	-	100
			AUD997.00 Stock Unit C shares	-	100
			AUD1.00 Ordinary shares	-	100

RTA HOLDCO 4 LIMITED

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

12 Related undertakings (continued)

Name of undertaking	Country	Registered office	Share class	Direct holding %	Indirect holding %
Queensland Alumina Limited	Australia	Plant Operations Building, Parsons Point, Gladstone QLD 4680, Australia	AUD2.00 Class B shares	-	100
			AUD2.00 Class C shares	-	100

* Ownership is held through an interest in capital. The entity has no classes of shares.

13 Related party transactions

The Company has taken advantage of the exemption contained within paragraph 8(k) of FRS 101, and has not disclosed transactions entered into with wholly-owned group entities.

14 Post balance sheet events

No matter or circumstance has arisen since 31 December 2022 that has significantly affected the Company's operations, results or state of affairs, or may do so in future years.