

Introduction

Context

This report was prepared in accordance with the royal decree of 18 December 2015 transposing into Belgian law the European Accounting Directive 2013/34/EU of 26 June 2013.

This report covers the year 2021.

Methodology

In accordance with the requirements of Belgian regulations (Article 6:1 of the royal decree implementing the Code on companies and associations), are posted all payments to governments, made by consolidated entities of the GBL group having extractive activities, exceeding the materiality threshold defined as being EUR 100,000. Payments made by companies over which the group has significant influence are not included in this report. This report therefore only includes payments made by the Imerys group, a French group listed on Euronext Paris, which holds leading positions in each of its two business lines: Performance Materials and High Temperature Materials & Solutions.

Government means any national, regional or local authority of a State or territory, or any administration, agency or enterprise controlled by such an authority.

To facilitate the reading of the report, the payments corresponding to the types referred to in Article 6:1 of the royal decree implementing the Code on companies and associations are classified into four categories:

- **Taxes:** taxes levied on income, production or corporate profits, excluding taxes levied on consumption, such as value added taxes, personal income taxes or sales taxes;
 - **Royalties;**
 - **Fees:** license fees, rental costs, admission fees and other considerations for licensing and/or concession;
 - **Payments for infrastructure improvements:** building or infrastructure improvements pursuant to contractual or regulatory obligations not dedicated to Imerys' operational activities.
- Note: No signing, finding and production bonuses, production rights, or dividends were reported in 2021.

Data are reported in millions of euros.

Payments made in local currencies have been converted into euros using the average annual rates for the year 2021.

Concerning taxes, the deferred amounts correspond to the estimated tax expense of each entity, as calculated for the purposes of the group's consolidated financial statements. Tax payments are made, in particular in the form of an advance payment, in accordance with the legal rules in force.

For certain entities identified by an asterisk, that are part of a tax group that includes non-extractive entities, the tax amount of the integrated group may differ from the sum of the amounts deferred for extractive entities (corresponding to their individual tax charge).

Report

Year ended 31 December 2021

Country/Entity	Percent ownership	Local currency				EUR				
		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Argentina			64.4				0.6			
Imerys Minerales Argentina S.A.	100	ARS	64.4				0.6			
Australia			0.9			0.4	0.6			0.3
Imerys Talc Australia Pty Ltd	100	AUD	0.9			0.4	0.6			0.3
Austria			2.8				2.8			
Imerys Talc Austria Gmbh	100	EUR	2.8				2.8			
Brazil			49.0				7.7			
Imerys Rio Capim Caulim	100	BRL	44.8				7.0			
Para Pigmentos Sa	100	BRL	4.2				0.7			
Bulgaria				0.4				0.2		
Imerys Minerals Bulgaria A.D.	99.73	BGN		0.4				0.2		
Canada			1.8				1.2			
Imerys Graphite and carbon Canada Inc	100	CAD	0.5				0.3			
Imerys Mica Suzorite Inc	100	CAD	1.3				0.9			
Chile			930.1				1.0			
Imerys Minerales Chile Spa	100	CLP	930.1				1.0			
Denmark			1.3				0.2			
Imerys Industrial Minerals Denmark A/S	100	DKK	1.3				0.2			
France			12.2	0.1			12.2	0.1		
Imerys Mineraux France*	100	EUR	0.2				0.2			
Imerys Refractory Minerals Glomel*	100	EUR	1.4				1.4			
Imerys Filtration France*	100	EUR	1.2				1.2			
Imerys Refractory Minerals Clerac*	100	EUR	0.7				0.7			
ICF*	100	EUR	3.0				3.0			
Imerys Talc Luzenac France*	100	EUR	5.7	0.1			5.7	0.1		
Germany			1.2				1.2			
Imerys Tableware Deutschland	100	EUR	0.9				0.9			
Imerys Metalcasting Germany Gmbh*	100	EUR	0.3				0.3			

Country/Entity	Percent ownership	Local currency				EUR			
		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees
Greece			8.0	2.5		8.0	2.5		
Imerys Industrial Minerals Greece S.A.	100	EUR	7.7			7.7			
Elmin - Elmin Bauxites	100	EUR	0.3	2.5		0.3	2.5		
India			13.2			0.2			
Imerys Ceramics (India) Private Limited	100	INR	13.2			0.2			
Italy			1.7	0.3		1.7	0.3		
Imerys Minerali Italia*	100	EUR	1.2	0.3		1.2	0.3		
Imerys Talc Italy Spa*	99.66	EUR	0.2			0.2			
Sarda Perlite S.R.L.	61	EUR	0.3			0.3			
Malaysia			6.6	6.8		1.4	1.4		
Imerys Minerals Malaysia Sdn, Bhd.	100	MYR	6.6	6.8		1.4	1.4		
Mexico			183.9			7.7			
Imerys Diatomita Mexico. S.A. De C.V.	100	MXN	115.0			4.8			
Imerys Ceramics Mexico. Sa De C.V.	100	MXN	29.2			1.2			
Minera Roca Rodando S. De R.L. De C.V.	100	MXN	39.7			1.7			
Namibia			2.6			0.1			
Imerys Gecko Holding Namibia Pty Ltd	51	NAD	2.6			0.1			
New Zealand			0.3			0.2			
Imerys Ceramics New Zealand	100	NZD	0.3			0.2			
South Africa			11.6			0.7			
Imerys Refractory Minerals South Africa (PTY) Ltd	100	ZAR	11.6			0.7			
Spain			2.4			2.4			
Imerys Diatomita Alicante S.A.*	100	EUR	2.4			2.4			
Sweden			4.8			0.5			
Calderys Nordic Ab	100	SEK	4.8			0.5			
Thailand			13.1	4.8		0.3	0.1		
Mrd-ecc (Thailande)	68.89	THB	4.0			0.1			
Mrd Thailand	68.89	THB	9.1	4.8		0.2	0.1		

Country/Entity	Percent ownership	Local currency				EUR				
		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Turkey			18.8				1.8			
Imerys Ceramics Turkey	100	TRY	7.5				0.7			
Harborlite Aegean Endustri Mineralleri Sanayi A.S.	100	TRY	6.6				0.6			
Mikro Mineral Endüstriyel Mineraller Sanayi VE Ticaret A.S.	100	TRY	4.7				0.4			
Ukraine			10.7				0.4			
Donbasskeramika	100	UAH	5.3				0.2			
Vatutinsky Kombinat Vognetryviv	86.26	UAH	5.4				0.2			
United Kingdom			2.9				3.4			
Imerys Minerals Ltd	100	GBP	2.9				3.4			
USA			9.0				7.6			
Imerys Clays - Industrial*	100	USD	1.7				1.5			
KTC USA - Industrial*	100	USD	0.6				0.5			
Imerys Refractory Minerals USA - Industrial*	100	USD	0.5				0.4			
Imerys Carbonates Usa, Inc.*	100	USD	1.6				1.4			
Imerys Minerals California, Inc.*	100	USD	3.1				2.6			
Imerys Perlite Usa. Inc.*	100	USD	0.9				0.7			
Imerys Mica Kings Mountains Inc*	100	USD	0.1				0.1			
SB Industrial Minerals North America Inc*	100	USD	0.3				0.2			
Nyco Minerals Inc,*	100	USD	0.2				0.1			
Vietnam		VND		16,640.5				0.6		
YBB Vietnam (Yen Bai Banpu)	66.67	VND		16,640.5				0.6		
TOTAL							63.7	5.0	0.3	0.3

* Entities pertaining to a local tax consolidation perimeter

Remark:

Only consolidated joint ventures are reported in this table