

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 2022.

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 Specialty 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 2022.

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 2022.

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 2022

Country/Entity	Percent ownership	Local currency	Local currency (million)				EUR (million)			
			Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Argentina			86.0				0.6			
Imerys Minerales Argentina SA	100	ARS	86.0				0.6			
Australia			3.0				2.0			
Imerys Talc Australia Pty Ltd	100	AUD	3.0				2.0			
Austria			1.8				1.8			
Imerys Talc Austria GmbH	100	EUR	1.8				1.8			
Brazil			61.8		24.6		11.4		4.5	
Imerys Rio Capim Caulim SA	100	BRL	58.2		24.6		10.7		4.5	
Imerys Do Brasil Comercio De Extracao de Minerios Ltda	100	BRL	3.6				0.7			
Bulgaria			0.1	0.5			0.1	0.2		
Imerys Minerals Bulgaria AD	100	BGN	0.1	0.5			0.1	0.2		
Canada			6.5	0.1			4.7	0.0		
Imerys Graphite and Carbon Canada Inc	100	CAD	4.8				3.5			
Imerys Mica Suzorite Inc	100	CAD	1.7	0.1			1.2	0.0		
Chile			882.6				1.0			
Imerys Minerales Chile SpA	100	CLP	882.6				1.0			
China			7.4				1.0			
Linjiang Imerys Diatomite Co Ltd	100	CNY	5.0				0.7			
SB Bentonite Chaoyang Mining Co	50	CNY	2.4				0.3			
France			11.3	0.1			11.3	0.1		
Imerys Refractory Minerals Glomel*	100	EUR	0.9				0.9			
Imerys Minéraux France*	100	EUR	0.1				0.1			
Imerys Filtration France*	100	EUR	1.4				1.4			
Imerys Refractory Minerals Clerac*	100	EUR	1.0				1.0			
Imerys Talc Luzenac France*	100	EUR	6.6	0.1			6.6	0.1		
Imerys Ceramics France*	100	EUR	1.3				1.3			

Country/Entity	Percent ownership	Local currency	Local currency (million)				EUR (million)			
			Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Germany			0.9				0.9			
Imerys Tableware Deutschland	100	EUR	0.2				0.2			
Imerys Talc Germany Gmbh	100	EUR	0.4				0.4			
Imerys Metalcasting Germany Gmbh*	100	EUR	0.3				0.3			
Greece			6.7	2.2			6.7	2.2		
Imerys Industrial Minerals Greece Single Member SA	100	EUR	6.4				6.4			
Imerys Bauxites Greece Single Member SA	100	EUR	0.3	2.2			0.3	2.2		
Hungary			58.3				0.1			
Imerys Bentonite Hungary KFT	100	HUF	58.3				0.1			
Italy			1.0		0.2		1.0		0.2	
Imerys Minerali Italia*	100	EUR	0.9		0.2		0.9		0.2	
Imerys Perlite Sardinia Srl	61	EUR	0.1				0.1			
Malaysia			2.9	6.6			0.6	1.4		
Imerys Minerals Malaysia Sdn. Bhd.	100	MYR	2.9	6.6			0.6	1.4		
Mexico			19.8				0.9			
Minera Roca Rodando S. de R.L. de CV	100	MXN	19.8				0.9			
New Zealand			0.2				0.1			
Imerys Ceramics New Zealand	100	NZD	0.2				0.1			
Peru			0.6				0.2			
Minera Montparnassa Sac	100	PEN	0.6				0.2			
South Africa			7.8				0.5			
Imerys Refractory Minerals South Africa (Pty) Ltd	74	ZAR	7.8				0.5			
Spain			3.7				3.7			
Imeryes Diatomita Alicante S.A.*	100	EUR	3.2				3.2			
Imerys Perlita Barcelona S.A.	100	EUR	0.5				0.5			



Country/Entity	Percent ownership	Local currency (million)					EUR (million)			
		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Sweden			19.3				1.8			
Calderys Nordic AB	100	SEK	19.3				1.8			
Thailand			5.5				0.2			
Mineral Resources Development Co., Ltd	69	THB	5.5				0.2			
Turkey			29.4				1.7			
Imerys Ceramics Turkey	100	TRY	11.1				0.6			
Harborlite Aegean Endustri Mineralleri Sanayi AS	100	TRY	10.8				0.6			
Mikro Mineral Endüstriyel Mineraller Sanayi Ve Ticaret AS	100	TRY	4.9				0.3			
Sb Endustriyel Mineraller AS	100	TRY	2.6				0.1			
United Kingdom			7.2				8.4			
Imerys Minerals Ltd	100	GBP	7.2				8.4			
USA			10.5	0.1	0.1		9.9	0.1	0.1	
Imerys Carbonates USA Inc*	100	USD	1.8	0.1			1.7	0.1		
Imerys Minerals California Inc*	100	USD	3.1				2.9			
Imerys Perlite USA Inc*	100	USD	1.1				1.0			
Imerys Clays Inc*	100	USD	2.7				2.5			
Kentucky-Tennessee Clay Co*	100	USD	0.4				0.4			
Imerys Refractory Minerals USA Inc*	100	USD	1.1		0.1		1.1		0.1	
Imerys Kaolin Inc*	100	USD	0.2				0.2			
Imerys Minerals USA Inc*	100	USD	0.1				0.1			
Vietnam			7,021.9	15,188.5			0.3	0.6		
YBB Calcium Products Company Limited	67	VND	7,021.9	15,188.5			0.3	0.6		
TOTAL							71.0	4.7	4.9	

* Entities pertaining to a local tax consolidation perimeter

Remark:

Only consolidated joint ventures are reported in this table