

## 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 2024.

### 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 three main business lines: Performance Minerals, Refractory, Abrasives & Construction and Solutions for the Energy Transition.

Government means any national, regional or local authority of a Member State or of a third country, 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 received on companies' income, production or profits, excluding taxes received on consumption, such as value-added taxes, personal income taxes or sales taxes;
- **Royalties;**
- **Fees:** license fees, rental fees, admission fees and other considerations for licensing and/or concessions;
- **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, dividends or payments for infrastructure improvements were reported in 2024.

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 2024.

Concerning taxes, the reported 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 current local regulations.

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 reported for entities with extractive activities (corresponding to their individual tax charge).

## Report

Year ended 31 December 2024

Country/Entity	Percent ownership	Local currency	Local currency			Payments for infrastructure improvements	EUR			
			Taxes	Royalties	Fees		Taxes	Royalties	Fees	Payments for infrastructure improvements
<b>Argentina</b>			<b>399.0</b>				<b>0.4</b>			
Imerys Minerales Argentina SA	100	ARS	399.0				0.4			
<b>Australia</b>			<b>2.4</b>				<b>1.4</b>			
Imerys Talc Australia Pty Ltd	100	AUD	2.4				1.4			
<b>Austria</b>			<b>2.1</b>				<b>2.1</b>			
Imerys Talc Austria Gmbh	100	EUR	2.1				2.1			
<b>Brazil</b>			<b>36.6</b>				<b>6.5</b>			
Imerys Rio Capim Caulim SA**	-	BRL	22.9				4.2			
Imerys Do Brasil Comercio De Extracao de Minerios Ltda	100	BRL	13.8				2.4			
<b>Bulgaria</b>			<b>0.9</b>	<b>0.8</b>			<b>0.5</b>	<b>0.4</b>		
Imerys Minerals Bulgaria AD	100	BGN	0.9	0.8			0.5	0.4		
<b>Canada</b>			<b>1.4</b>	<b>0.1</b>			<b>0.9</b>	<b>0.0</b>		
Imerys Graphite & Carbon Canada Inc	100	CAD	0.6				0.4			
Imerys Canada Inc	100	CAD	0.7	0.1			0.5	0.0		
<b>Chile</b>			<b>1,366.7</b>				<b>1.3</b>			
Imerys Minerales Chile SpA	100	CLP	1,366.7				1.3			
<b>China</b>			<b>10.3</b>				<b>1.3</b>			
Linjiang Imerys Diatomite Co Ltd	100	CNY	10.3				1.3			
<b>Denmark</b>			<b>3.7</b>				<b>0.5</b>			
Imerys Industrial Minerals Denmark A/S	100	DKK	3.7				0.5			
<b>France</b>			<b>12.8</b>	<b>0,1</b>			<b>12.8</b>	<b>0.1</b>		
Imerys Glomel SAS*	100	EUR	1.4				1.4			
Imerys Minéraux France SAS*	100	EUR	0.1				0.1			
Imerys Filtration France SAS*	100	EUR	1.7				1.7			
Imerys Clérac SAS*	100	EUR	0.4				0.4			
Imerys Talc Luzenac France SAS*	100	EUR	8.3	0,1			8.3	0.1		
Imerys Ceramics France SAS*	100	EUR	0.8				0.8			

		Local currency					EUR			
Country/Entity	Percent ownership	Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Greece			5.9				5.9			
Imerys Industrial Minerals Greece Single Member SA	100	EUR	5.9				5.9			
Germany			1.0				1.0			
Imerys Tableware Deutschland GmbH	100	EUR	0.5				0.5			
Imerys Talc Germany GmbH	100	EUR	0.6				0.6			
Hungary			108.0				0.3			
Imerys Bentonite Hungary KFT	100	HUF	108.0				0.3			
Italy			0.8		0.1	0.2	0.8	0.1	0.2	
Imerys Minerali SpA*	100	EUR	0.7		0.2		0.7		0.2	
Imerys Talc Italy SpA*	100	EUR	0.1				0.1			
Imerys Perlite Sardinia Srl	61	EUR		0.1				0.1		
Malaysia			5.9		7.3		1.2	1.5		
Imerys Minerals Malaysia Sdn. Bhd.	100	MYR	5.9	7.3			1.2	1.5		
South Africa			2.1				0.1			
Imerys Refractory Minerals South Africa (Pty) Ltd	69	ZAR	2.1				0.1			
Spain			5.9				5.9			
Imerys Diatomita Alicante SA*	100	EUR	3.2				3.2			
Imerys Perlita Barcelona SA*	100	EUR	2.6				2.6			

Country/Entity	Percent ownership	Local currency	Local currency				EUR			
			Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
<b>Thailand</b>					20.8				0.5	
Mineral Resources Development Co., Ltd	69	THB			20.8				0.5	
<b>Turkey</b>			27.3				0.8			
Imerys Seramik Hammaddeleri Sanayi Ve Ticaret AS Turkey	100	TRY	11.8				0.3			
Harborlite Aegean Endustri Mineralleri Sanayi AS	100	TRY	15.5				0.4			
<b>Ukraine</b>			5.7				0.1			
Imerys Bahacheve	89	UAH	5.7				0.1			
<b>United Kingdom</b>			4.5				5.3			
Imerys Minerals Ltd*	100	GBP	4.4				5.1			
Imerys British Lithium Ltd	100	GBP	0.1				0.1			
<b>USA</b>			7.2	0.1			6.6	0.1		
Imerys Carbonates USA Inc*	100	USD	1.2	0.1			1.1	0.1		
Imerys Filtration Minerals Inc*	100	USD	3.8				3.5			
Imerys Clays Inc*	100	USD	0.9				0.8			
Kentucky-Tennessee Clay Co*	100	USD	0.4				0.4			
Imerys Refractory Minerals USA Inc*	100	USD	0.7				0.6			
Pyramax Ceramics Southeast LLC*	100	USD	0.3				0.3			
<b>Vietnam</b>			5,769.9	16,625.8			0.2	0.6		
YBB Calcium Products Company Limited	67	VND	5,769.9	16,625.8			0.2	0.6		
<b>TOTAL</b>							55.9	2.8	0.7	

\* Entities pertaining to a local tax consolidation perimeter

\*\* Excluded from the scope of consolidation in 2024, representing 6 months of activity

Remark:

Only consolidated joint ventures are reported in this table