

## 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 2025.

### 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 2025.

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 2025.

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 2025

Country/Entity	Percent ownership	Local currency	Local currency				EUR			
			Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
<b>Australia</b>			<b>3.6</b>				<b>2.0</b>			
Imerys Talc Australia Pty Ltd	100	AUD	3.6				2.0			
<b>Austria</b>			<b>1.7</b>				<b>1.7</b>			
Imerys Talc Austria Gmbh	100	EUR	1.7				1.7			
<b>Brazil</b>			<b>5.4</b>				<b>0.9</b>			
Imerys Do Brasil Comercio De Extracao de Minerios Ltda	100	BRL	5.4				0.9			
<b>Bulgaria</b>			<b>1.6</b>	<b>1.4</b>			<b>0.8</b>	<b>0.7</b>		
Imerys Minerals Bulgaria AD	100	BGN	1.6	1.4			0.8	0.7		
<b>Canada</b>			<b>2.7</b>				<b>1.7</b>			
Imerys Canada Inc	100	CAD	2.7				1.7			
<b>Chile</b>			<b>1,449.7</b>				<b>1.3</b>			
Imerys Minerales Chile SpA	100	CLP	1,449.7				1.3			
<b>China</b>			<b>7.6</b>				<b>0.9</b>			
Linjiang Imerys Diatomite Co Ltd	100	CNY	7.6				0.9			
<b>Denmark</b>			<b>1.8</b>				<b>0.2</b>			
Imerys Industrial Minerals Denmark A/S	100	DKK	1.8				0.2			
<b>France</b>			<b>14.1</b>	<b>0.1</b>			<b>14.1</b>	<b>0.1</b>		
Imerys Glomel SAS*	100	EUR	0.6				0.6			
Imerys Minéraux France SAS*	100	EUR	0.1				0.1			
Imerys Filtration France SAS*	100	EUR	2.3				2.3			
Imerys Clérac SAS*	100	EUR	0.5				0.5			
Imerys Talc Luzenac France SAS*	100	EUR	9.1	0.1			9.1	0.1		
Imerys Ceramics France SAS*	99.99	EUR	0.7				0.7			
Imerys Beauvoir SAS	100	EUR	0.3				0.3			
Imerys Diatomite St Bauzile & Riom SAS*	100	EUR	0.5				0.5			



Country/Entity	Percent ownership	Local currency	Local currency				EUR			
			Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
<b>Greece</b>			<b>7.4</b>				<b>7.4</b>			
Imerys Industrial Minerals Greece Single Member SA	100	EUR	7.4				7.4			
<b>Germany</b>			<b>0.1</b>				<b>0.1</b>			
Imerys Talc Germany GmbH	100	EUR	0.1				0.1			
<b>Hungary</b>			<b>90.2</b>				<b>0.2</b>			
Imerys Bentonite Hungary KFT	100	HUF	90.2				0.2			
<b>Italy</b>			<b>0.3</b>		<b>0.2</b>		<b>0.3</b>		<b>0.2</b>	
Imerys Minerali SpA*	100	EUR	0.1		0.2		0.1		0.2	
Imerys Talc Italy SpA*	99.66	EUR	0.1				0.1			
<b>Malaysia</b>			<b>1.9</b>	<b>7.3</b>			<b>0.4</b>	<b>1.5</b>		
Imerys Minerals Malaysia Sdn. Bhd.	100	MYR	1.9	7.3			0.4	1.5		
<b>Mexico</b>			<b>19.7</b>				<b>0.9</b>			
Minera Roca Rodando S de RL de CV	100	MXN	17.5				0.8			
Liquid Quimica Mexicana SA de CV	100	MXN	2.2				0.1			
<b>New Zealand</b>			<b>0.2</b>				<b>0.1</b>			
Imerys Ceramics New Zealand Ltd	100	NZD	0.2				0.1			
<b>Spain</b>			<b>6.6</b>				<b>6.6</b>			
Imerys Diatomita Alicante SA*	100	EUR	3.9				3.9			
Imerys Perlita Barcelona SA*	100	EUR	2.7				2.7			



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>				4.1				0.1		
Mineral Resources Development Co Ltd	68,89	THB		4.1				0.1		
<b>Turkey</b>			23.1		25.8		0.5		0.6	
Imerys Seramik Hammaddeleri Sanayi Ve Ticaret AS	100	TRY	8.9		15.3		0.2		0.3	
Harborlite Aegean Endustri Mineralleri Sanayi AS	100	TRY	14.2		10.5		0.3		0.2	
<b>Ukraine</b>			8.8				0.2			
Imerys Bahacheve	89.39	UAH	8.8				0.2			
<b>United Kingdom</b>			6.8				7.9			
Imerys Minerals Ltd	100	GBP	6.8				7.9			
<b>USA</b>			6.4		0.2		5.7		0.1	
Imerys Carbonates USA Inc*	100	USD	1.2				1.0			
Imerys Filtration Minerals Inc*	100	USD	2.5				2.2			
Imerys Perlite USA Inc*	100	USD	0.6				0.5			
Imerys Clays Inc*	100	USD	0.6				0.5			
Kentucky-Tennessee Clay Co*	100	USD	0.7				0.6			
Imerys Refractory Minerals USA Inc*	100	USD	0.9		0.2		0.8		0.1	
<b>Vietnam</b>			5,767.2	21,208.7			0.2		0.7	
YBB Calcium Products Company Limited	66.67	VND	5,767.2	21,208.7			0.2		0.7	
<b>TOTAL</b>							54.3	3.2	0.9	

\* Entities pertaining to a local tax consolidation perimeter

Remark:

Only consolidated joint ventures are reported in this table