

## 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 2023.

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

Government means any national, regional or local authority of a Member State of the European Union 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 2023.

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 2023.

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 2023

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
<b>Argentina</b>			<b>241.0</b>				<b>0.8</b>			
Imerys Minerales Argentina S.A.	100	ARS	241.0				0.8			
<b>Australia</b>			<b>0.3</b>				<b>0.2</b>			
Imerys Talc Australia Pty Ltd	100	AUD	0.3				0.2			
<b>Austria</b>			<b>2.9</b>				<b>2.9</b>			
Imerys Talc Austria Gmbh	100	EUR	2.9				2.9			
<b>Brazil</b>			<b>40.5</b>				<b>7.5</b>			
Imerys Rio Capim Caulim SA	100	BRL	32.4				6.0			
Imerys Do Brasil Comercio De Extracao de Minerios Ltda	100	BRL	8.1				1.5			
<b>Bulgaria</b>			<b>0.6</b>	<b>0.5</b>			<b>0.3</b>	<b>0.2</b>		
Imerys Minerals Bulgaria A.D.	100	BGN	0.6	0.5			0.3	0.2		
<b>Canada</b>			<b>1.8</b>				<b>1.3</b>			
Imerys Mica Suzorite Inc	100	CAD	1.8				1.3			
<b>Chile</b>			<b>705.4</b>				<b>0.8</b>			
Imerys Minerales Chile SpA	100	CLP	705.4				0.8			
<b>China</b>			<b>9.2</b>				<b>1.2</b>			
Linjiang Imerys Diatomite Co Ltd	100	CNY	9.2				1.2			
<b>Denmark</b>			<b>5.3</b>				<b>0.7</b>			
Imerys Industrial Minerals Denmark A/S	100	DKK	5.3				0.7			
<b>France</b>			<b>13.3</b>	<b>0.1</b>			<b>13.3</b>	<b>0.1</b>		
Imerys Refractory Minerals Glomel*	100	EUR	1.7				1.7			
Imerys Minéraux France*	100	EUR	0.1				0.1			
Imerys Filtration France*	100	EUR	1.4				1.4			
Imerys Refractory Minerals Clerac*	100	EUR	1.1				1.1			
Imerys Talc Luzenac France*	100	EUR	8.1	0.1			8.1	0.1		
Imerys Ceramics France*	100	EUR	0.9				0.9			



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
<b>Germany</b>			<b>0.7</b>				<b>0.7</b>			
Imerys Tableware Deutschland	100	EUR	0.2				0.2			
Imerys Talc Germany GmbH	100	EUR	0.5				0.5			
<b>Greece</b>			<b>6.5</b>	<b>2.7</b>			<b>6.5</b>	<b>2.7</b>		
Imerys Industrial Minerals Greece Single Member SA	100	EUR	6.2				6.2			
Imerys Bauxites Greece Single Member SA	100	EUR	0.3	2.7			0.3	2.7		
<b>Hungary</b>			<b>91.8</b>				<b>0.2</b>			
Imerys Bentonite Hungary KFT	100	HUF	91.8				0.2			
<b>Italy</b>					<b>0.2</b>				<b>0.2</b>	
Imerys Minerali Italia*	100	EUR			0.2				0.2	
<b>Malaysia</b>			<b>3.9</b>	<b>6.7</b>			<b>0.8</b>	<b>1.4</b>		
Imerys Minerals Malaysia Sdn. Bhd.	100	MYR	3.9	6.7			0.8	1.4		
<b>Mexico</b>			<b>3.2</b>				<b>0.2</b>			
Liquid Quimica Mexicana SA	100	MXN	3.2				0.2			
<b>South Africa</b>			<b>8.6</b>				<b>0.4</b>			
Imerys Refractory Minerals South Africa (Pty) Ltd	69	ZAR	8.6				0.4			
<b>Spain</b>			<b>4.4</b>				<b>4.4</b>			
Imerys Diatomita Alicante S.A.*	100	EUR	3.1				3.1			
Imerys Perlita Barcelona S.A.	100	EUR	1.3				1.3			
<b>Thailand</b>					<b>7.8</b>				<b>0.2</b>	
Mineral Resources Development Co., Ltd	69	THB			7.8				0.2	
<b>Turkey</b>			<b>42.7</b>				<b>1.7</b>			
Imerys Ceramics Turkey	100	TRY	17.2				0.7			
Harborlite Aegean Endustri Mineralleri Sanayi AS	100	TRY	13.8				0.5			
Mikro Mineral Endüstriyel Mineraller Sanayi Ve Ticaret AS	100	TRY	11.7				0.5			
<b>United Kingdom</b>			<b>2.8</b>				<b>3.2</b>			
Imerys Minerals Ltd	100	GBP	2.8				3.2			



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
<b>USA</b>			<b>7.3</b>	<b>0.2</b>	<b>0.3</b>		<b>6.6</b>	<b>0.2</b>	<b>0.2</b>	
Imerys Carbonates USA Inc*	100	USD	2.0	0.2			1.8	0.2		
Imerys Minerals California Inc*	100	USD	2.6				2.4			
Imerys Perlite USA Inc*	100	USD	0.7				0.7			
Imerys Clays Inc*	100	USD	0.2				0.2			
Kentucky-Tennessee Clay Co*	100	USD	1.0				0.9			
Imerys Refractory Minerals USA Inc*	100	USD	0.3		0.3		0.3		0.2	
Imerys Mica Kings Mountains Inc*	100	USD	0.2				0.1			
Nyco Minerals, LLC*	100	USD	0.2				0.2			
<b>Vietnam</b>			<b>4,237.6</b>	<b>17,154.6</b>			<b>0.2</b>	<b>0.7</b>		
YBB Calcium Products Company Limited	67	VND	4,237.6	17,154.6			0.2	0.7		
<b>TOTAL</b>							<b>53.9</b>	<b>5.3</b>	<b>0.6</b>	

\* Entities pertaining to a local tax consolidation perimeter

Remark:

Only consolidated joint ventures are reported in this table