



IMERYS

A French Limited Liability Company (Société Anonyme)
with a share capital of €158,686,230
Registered office: 43, quai de Grenelle - 75015 Paris
Paris trade register (R.C.S) number 562 008 151

REPORT ON PAYMENTS TO GOVERNMENTS

Financial year ending December 31, 2021

1. INTRODUCTION

- **Context**

This report was drawn up in compliance with article L 225-102-3 of the French Code of Commerce, which transposes the European “accounting” directive 2013/34/EU of June 26, 2013. According to those texts, large companies active in the extractive and forestry sector have to publish every year a report on payments to governments.

- **Methodology**

In line with French regulatory requirements, all payments in excess of the legally defined materiality threshold of €100,000 made to “governments” by entities that are controlled by the Group as defined by the provisions of article L 233-3 of the French Code of Commerce and which have extractive activities are reported.

“Government” refers to any national, regional or local authority of a State or Territory, or any administration, agency or company controlled by such an authority.

To make the report clearer, payments corresponding to the categories referred to in article L 225- 102-3 of the French Code of Commerce are classified into four categories:

- **Taxes:** taxes received on companies’ income, production or profits, excluding taxes received on consumption such as value-added tax, private individuals’ income tax or sales tax;
 - **Royalties;**
 - **Fees:** license fees, rental fees, admission fees and other considerations for licenses 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, or dividends were reported in 2021.

Data are reported in € millions. Payments made in local currency have been converted into euros using the average annual rate for 2021.

With regards to taxes, the reported amounts correspond to each entity’s estimated tax expense, as calculated within the Group’s consolidated financial statements. Tax payments are made in accordance with current local regulations, particularly in the form of installments.

Some entities, marked by an asterisk, come under a tax consolidation scope in the country in question which includes entities without any extractive activity. The amount of tax to be paid by the Group in this country may therefore differ from the amounts reported for entities with extractive activities (corresponding to their individual tax expense).

2. THE REPORT

	Percent ownership	Local currency					Million euros			
Country/Entity		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			
Bulgaria				0.4				0.2		
Imerys Minerals Bulgaria A.D.	99.73	BGN		0.4				0.2		
Brazil			49				7.7			
Imerys Rio Capim Caulim	100	BRL	44.8				7.0			
Para Pigmentos Sa	100	BRL	4.2				0.7			
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			

	Percent ownership	Local currency					Million euros			
Country/Entity		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
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			
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			
	Percent ownership	Local currency					Million euros			

Country/Entity		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
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		
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			
	Percent ownership	Local currency				Million euros				

Country/Entity		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
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			
United States			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		16640.5				0.6		
YBB Vietnam (Yen Bai Banpu)	66.67	VND		16640.5				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.