



A French Limited Liability Company (Société Anonyme)
with a share capital of €169,881,910
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, 2022

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 2022.

Data are reported in € millions. Payments made in local currency have been converted into euros using the average annual rate for 2022.

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

Country / Entity	% ownership	Local currency (in millions)				Million euros				
		Local currency	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	-	-	-
Bulgaria			0.1	0.5	-	-	0.1	0.2	-	-
Imerys Minerlas Bulgaria AD	100 %	BGN	0.1	0.5	-	-	0.1	0.2	-	-
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	-	-	-
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	-	-	-

Country / Entity	% ownership	Local currency (in millions)				Million euros				
		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
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	-	-	-
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	-	-	-

Country / Entity	% ownership	Local currency (in millions)				Million euros				
		Local currency	Taxes	Royalties	Fees	Payments for infrastructure improvements	Taxes	Royalties	Fees	Payments for infrastructure improvements
Spain			3.7	-	-	-	3.7	-	-	-
Imerys Diatomita Alicante S.A.*	100 %	EUR	3.2	-	-	-	3.2	-	-	-
Imerys Perlita Barcelona S.A.	100 %	EUR	0.5	-	-	-	0.5	-	-	-
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 Endüstri Mineralleri Sanayi AS	100 %	TRY	10.8	-	-	-	0.6	-	-	-
Mikro Mineral Endüstriyel Mineraller Sanayi Ve Ticaret AS	100 %	TRY	4.9	-	-	-	0.3	-	-	-
Sb Endüstriyel Mineraller AS	100 %	TRY	2.6	-	-	-	0.1	-	-	-
United Kingdom			7.2	-	-	-	8.4	-	-	-
Imerys Minerals Ltd	100 %	GBP	7.2	-	-	-	8.4	-	-	-
United States			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.