



Imerys GHG emission recalculation policy

Imerys has used 2018 as the base year for our greenhouse gas (GHG) emission calculation. In order to accurately track progress towards our GHG intensity targets, we will adjust our base year emissions inventory to account for significant changes, described below, if the changes drive an increase/decrease in emissions of greater than 5%. We may also choose to recalculate our baseline for changes less than 5%, especially when structural changes occur.

Structural changes

Structural changes that significantly impact our base year GHG emissions and may trigger the adjustment of the baseline include acquisitions, divestitures or mergers. When significant structural changes occur in the middle of a year, the current and baseline year will be recalculated for the entire year. In the event of an acquisition, in order to ensure that full and accurate data are available, recalculation will be carried out within one year after the structural change has occurred.

Calculation methodology changes

Methodology changes that significantly impact our base year GHG emissions and may trigger the adjustment of the baseline include updated emission factors, improved data access or updated calculation methods or protocols.

Data errors or other changes

We will recalculate our emissions in the event of discovery of a significant error, or a number of cumulative errors that together are significant.

Significant change in our organisational or operations boundaries may likewise result in the adjustment of the baseline.

Timeline

Baseline adjustments will occur at the end of each fiscal year if we identify any changes described above that have occurred in the reporting period which may require us to recalculate our base year.

We publicly restate our baseline when we report the latest carbon footprint for the previous financial year.

Refer to Imerys CSR Reporting Principles 2020 available on www.imerys.com

43 quai de Grenelle, 75015 Paris - France

Tel. : +33 (0)1 49 55 63 00 - www.imerys.com