

THINKING OF TOMORROW

Omya Group Report on Payments to Governments

For the year ended December 31, 2022



About Omya

Omya is a leading global producer of industrial minerals – mainly derived from calcium carbonate, dolomite and perlite – and a worldwide distributor of specialty chemicals.

The company provides innovative products and environmental solutions that contribute to its customers' competitiveness in multiple industries such as Construction, Paper & Board, Polymers, Food, Pharma, Personal & Home Care, Agriculture, Water and Energy.

Founded in 1884 in Switzerland, Omya has a global presence extending to more than 170 locations in over 50 countries with 9,000+ employees.



Making life better
through our passion
for minerals and chemistry

Our History

Mineral Excellence since 1884 with more than 130 years of innovation. Ownership of mineral deposits for the next 100 years.

Our Commitment

Omya is committed to long-term success rather than short time business. Omya aims at optimizing the use of natural resources through the co-existence of linear and circular economies. We want to be a good corporate citizen at all our locations. Omya has always been committed to conducting business in a responsible and ethical manner and maintaining a safe, sustainable and productive work environment.

Environmental Social Governance (ESG)

Omya's obligation and responsibility is to behave ethically in every aspect of business life. Omya is committed to respecting human rights worldwide, offering equal opportunities to all its employees. Omya strictly opposes the use of child labor, discrimination, harassment, mobbing and all other forms of abusive or exploitative labor practices. Omya strives for a sensible use of natural resources, acting socially responsibly and continuously improving its operations, products and services to conduct business in a sustainable way.

Our Raw Materials

Our Products are natural, renewable, recyclable and bioavailable with a low carbon footprint and are available globally.

Responsible Mining

Driven by our vision and our strong value-led corporate culture, we take on our role as a partner for a sustainable future.

At Omya, we understand the importance of our actions and our responsibilities towards nature and society. The environmental, social and governance (ESG) principles are an integral part of our corporate heritage.

We take a full life-cycle perspective of our products and services and their contribution to society. Therefore, Omya manages its sites and resources with sustainability considerations at the forefront – including design, operation and future land use.

Omya AG, a limited liability company, is incorporated and domiciled in Switzerland. Its registered office and global headquarters are located at Baslerstrasse 42, CH-4665 Oftringen. Together with its subsidiaries, Omya AG is collectively named "Omya" or "Group".



170
locations



50
countries



9,000
employees



10
innovation hubs



>4
billion turnover

About this report

2.1 Introduction

This report presents our payments to government bodies in accordance with Chapter 10 of the EU Accounting Directive and the Swiss Code of Obligation (Art. 964d ff).

According to these provisions, companies domiciled in Switzerland, cumulatively meeting the requirements to undergo an ordinary audit pursuant to art. 727 CO and which are acting either itself or through a company that they control in the extraction of minerals, oil or natural gas or in the harvesting of timber must prepare such a report.

The report on payments to governments 2022 was authorized for issue by the Supervisory Board of Omya AG on June 16, 2023.

The report is available for download from **www.omya.com**



Basis of Preparation

3.1 General

Omya AG as the parent company of the Omya Group has prepared the consolidated report on payments made to state bodies and therefore reports payments made to governments by any of its subsidiaries that perform extractive operations.

Please note, this report only relates to Omya's extractive operations and does not reflect the total business of the Group.

The report only includes payments to governments in the areas of exploration, prospecting, discovery, development and extraction of minerals or other materials of each of Omya's consolidated subsidiaries for the 12-month period ended December 31, 2022. Payments related to the processing or trade of minerals do not fall under the above activities and are excluded.

This report includes payments to governments made by Omya AG and its subsidiary undertakings (Omya). Payments made by entities where Omya has joint control are excluded from this report.

Royalties, taxes, payments for improvements to the infrastructure, license fees or any other considerations or charges for permits or concessions to state bodies are presented on a cash paid basis during the reporting period. In-kind payments are converted into monetary value at the date of settlement.

3.2 Activities

The report on payments made to state bodies only covers payments related to extractive operations in the mineral industry. This excludes further processing stages or distribution of minerals.

The term extraction includes business activities in the field of exploration, prospecting, discovery, development and production.

Exploration, prospecting and discovery describe the activities that are related to the search for resources,

mineral deposits and raw materials suitable for commercial exploitation. Exploration costs are incurred to discover mineral resources. This includes:

- researching and analyzing an area's historic exploration data;
- conducting topographical, geological, geochemical and geophysical studies; and
- exploratory drilling, trenching and sampling.

Development refers to activities incurred to obtain access to reserves and to provide facilities for extracting, treating, gathering, transporting and storing the minerals.

The statutory purpose or the effective activity of the company does not have to be exclusively or predominantly geared towards the extraction of raw materials. Also, companies that are only occasionally or only once (e.g. project-based) involved in the extraction of raw materials fall under the scope.

Omya subsidiaries acting solely as a distributor of minerals or conducting further processing stages into finished goods are excluded. Accordingly, payments to governments related to the plant processing, marketing or trading of any of our products are excluded. Note, whenever a payment cannot be split between extractive operations and further processing stages or distribution activities, it is included in the report.

In addition, please note that any donations made, for example in respect of social, general environmental or community programs, are excluded.

3.3 Government

Government consists of all state bodies including national, regional and local authorities in a country together with the departments and businesses controlled by such authorities.

3.4 Project

Payments are broken down to each project, whereby project means the aggregation of operational activities governed by a single contract such as a license, lease, concession or similar legal agreement. If such agreements are substantially interconnected, those agreements are to be treated as a single project. Substantially interconnected means forming a set of operationally or geographically integrated agreements.

In Omya, several such agreements are substantially interconnected and thus, payments are broken down by each entity, type of service and state body.



3.5 Payments

Any payments of CHF 100'000 or more in any financial year made to a state body including both, individual payments and payments made in two or more smaller sums that together amount to CHF 100'000 or more form part of this report.

Amounts in currencies other than Swiss Franc (presentation currency for this report) have been converted using the average annual foreign exchange rates prevailing at December 31, 2022.

All payments are presented on a cash-paid basis. It does not matter where these government agencies are located or whether the payment, e.g. in the case of bank transfers, is made in Switzerland or abroad, or from Switzerland to another country. The payments are disclosed even if they do not flow directly to a state or a state authority, but to state-controlled departments or companies. The controlled departments may include public institutions and corporations.

The information is reported under the following payment types:

3.5.1 Payments for production rights

Represents host government's share of production. This payment is generally made in kind. It does not include the working interest production share of government-owned companies where said companies are acting as partners in a joint venture. For the 12-month reporting period ending December 31, 2022, Omya Group does not have any payments for production rights to report.

3.5.2 Royalties

A (mineral) royalty is a compensation to the owner for the natural resources exploited and represents a payment for the right to extract. Royalties can arise due to specific legislation or separate negotiation with the natural resource owner. Generally, royalties are

related to units extracted or sold and are therefore different from income taxes on profits earned.

3.5.3 Taxes

Represents taxes levied on the income, production or profits of a consolidated Omya subsidiary, excluding taxes levied on consumption such as value added taxes (VAT), personal income taxes and sales taxes. Taxes also include resource taxes or asset-based taxes in case such assets relate to Omya's extractive operations.

Payments are reported net of refunds.

Please note, corporate income tax payments made by Omya subsidiaries which perform distribution activities and extractive operations are presented with a total tax amount paid.

3.5.4 User charges

Represents user charges related to the extractive operations such as for state owned land or properties.

3.5.5 Dividends

Represents dividends paid to state bodies holding an interest in a consolidated entity. Dividends paid to a host government as an ordinary shareholder of Omya Group are excluded as long as the dividends are paid to the government as a distribution from shares carrying the same rights as the other shareholders' shares.

For the 12-month reporting period ending December 31, 2022, Omya Group did not pay any dividends to any host government from shares carrying rights different than the rights of the remaining shares and therefore does not have any such dividends to report.

3.5.6 Bonuses

Includes bonuses paid for and in consideration of signature, discovery, production, grants or transfers of rights. This also includes bonuses related to

achievement or failure to achieve certain production levels or certain targets, and discovery of additional mineral reserves/resources.

For the 12-month reporting period ending December 31, 2022, Omya Group does not have any of above bonuses to report.

3.5.7 Fees

Represents fees and other sums paid as consideration for acquiring a license for gaining access to an area where extractive activities are performed. This also includes fees such as rental fees or other considerations for licenses and/or concessions.

Administrative government fees that are not specifically related to the extractive sector, or to access to extractive resources, are excluded.

Also excluded are payments made in return for services or goods provided by a government.

3.5.8 Infrastructure improvements

Represents payments for local development, including the improvement of infrastructure, not directly necessary for the conduct of extractive operations, but mandatory pursuant to the terms and conditions of a mining contract or to the terms of a law relating to Omya Group's activities.

Payments in respect of social, environmental or community programs such as local community projects are excluded.

For the 12-month reporting period ending December 31, 2022, Omya Group does not have any infrastructure improvement payments to report.

Payments to Governments

Please note, financial figures presented below only relate to extractive operations and do not reflect the total business of Omya Group.

Amounts in CHF '000	Royalties	Taxes	User charges	Fees	Total
Omya Group (Total)	3,131	27,268	1,094	4,891	36,384
Australia	183	2,046	–	163	2,393
Omya Australia Pty Limited, Lindfield	183	2,046	–	163	2,393
ATO - Company Tax Instalments	–	2,046	–	–	2,046
Office Of State Revenue	183	–	–	–	183
Qld Dept Of Environment & Science	–	–	–	163	163
Austria	–	–	–	379	379
Omya GmbH, Gummern	–	–	–	379	379
Land Kärnten	–	–	–	379	379
Canada	–	3,757	–	1,083	4,840
Omya Canada Inc., Perth	–	3,757	–	1,083	4,840
Canada Revenue Agency	–	3,339	–	–	3,339
Revenue Quebec	–	418	–	–	418
Tay Valley Township	–	–	–	733	733
The Roberval and Saguenay	–	–	–	234	234
Toarc	–	–	–	115	115
China	–	1,149	1,071	57	2,278
Hezhou Hongfeng Mining Co., Ltd., Hezhou (sold)	–	164	–	47	212
Tax Bureau of Pinggui District, Hezhou City	–	164	–	47	212
Shimian Jitai Mining Co., Ltd, Shimian County	–	–	1,071	–	1,071
Forestry bureau of Sichuan Province	–	–	734	–	734
Tax Bureau Shimian County	–	–	338	–	338
Sichuan Konkasnow New Material Limited, Yingzheng Town	–	752	–	10	762
Tax Bureau Shimian County	–	752	–	10	762
Zhejiang Province Changxing Baixiang Wollastonite Mine Co., Ltd., Changxing	–	233	–	–	233
Changxing Tax Bureau	–	233	–	–	233

Amounts in CHF '000	Royalties	Taxes	User charges	Fees	Total
Colombia	–	1,559	–	–	1,559
Omya Andina S.A., Antioquia	–	1,559	–	–	1,559
Direccion de Impuestos y Aduanas Nacionales	–	1,340	–	–	1,340
Municipio de Guarne	–	219	–	–	219
Czechia	–	921	–	–	921
Omya CZ s.r.o., Lipova-Lazne	–	921	–	–	921
Finanční úřad pro Olomoucký kraj	–	921	–	–	921
Denmark	–	582	–	–	582
Omya A/S, Store Heddinge	–	582	–	–	582
SKAT	–	582	–	–	582
France	404	5,679	–	–	6,083
Omya SAS, Omev	404	3,781	–	–	4,185
Direction des grandes entreprises	–	1,772	–	–	1,772
Direction generale des finances publiques	–	2,009	–	–	2,009
Mairie de tautavel	151	–	–	–	151
Tresorerie de St. Béat-Eup	253	–	–	–	253
Groupe MEAC SAS, Erbray	–	1,898	–	–	1,898
Direction des grandes entreprises	–	589	–	–	589
Direction generales des finances publiques	–	1,309	–	–	1,309
Germany	–	685	–	–	685
Eduard Merkle GmbH & Co. KG, Blaubeuren	–	159	–	–	159
Stadt Blaubeuren	–	159	–	–	159
Vereinigte Kreidewerke Dammann GmbH & Co. KG, Soehle	–	527	–	–	527
Amt Krempermarsch	–	219	–	–	219
Gemeinde Söhlde	–	308	–	–	308
Hungary	–	286	–	–	286
Omya Hungaria Kft., Eger	–	286	–	–	286
EGER MJV Önkormányzata	–	152	–	–	152
Nemzeti Adó és Vámhivatal	–	134	–	–	134

Amounts in CHF '000	Royalties	Taxes	User charges	Fees	Total
Malaysia	911	196	–	44	1,151
Omya Malaysia Sdn. Bhd., Shah Alam	709	195	–	21	926
Bendahari Negeri Perak	709	–	–	21	730
Ketua Pengarah Hasil Dalam Negeri	–	195	–	–	195
Gangga Marbles Sdn. Bhd., Ipoh	198	–	–	23	221
Bendahari Negeri Perak	198	–	–	23	221
Exponential Quarry Sdn Bhd, Ipoh	4	–	–	–	4
Bendahari Negeri Perak	4	–	–	–	4
Mexico	191	4,855	–	–	5,046
Omya Mexico S.A. de C.V., San Juan del Rio	191	4,855	–	–	5,046
Gobierno del Estado de Queretaro	191	–	–	–	191
Servicio de Administración Tributaria (México)	–	4,855	–	–	4,855
Morocco	–	559	–	–	559
Omya S.A. (Morocco), Casablanca	–	17	–	–	17
Direction générale des impôts	–	17	–	–	17
Omya Safi S.A., Casablanca	–	543	–	–	543
Direction générale des impôts	–	543	–	–	543
Norway	–	945	–	–	945
Omya Hustadmarmor A/S, Elnesvagen	–	945	–	–	945
Skatteetaten	–	945	–	–	945
Poland	104	1,091	22	–	1,217
Omya sp. z o.o., Warschau	104	1,091	22	–	1,217
Pierwszy Mazowiecki Urząd Skarbowy	–	1,036	–	–	1,036
Urząd Gminy Klodzko	104	55	22	–	181
Portugal	–	153	–	–	153
Omya S.A., Soure	–	153	–	–	153
Agencia tributaria e aduaneira portugal	–	153	–	–	153
Romania	6	295	–	–	301
Omya Calcita s.r.l, Bucharest	6	295	–	–	301
Bugetul de stat	6	295	–	–	301

Amounts in CHF '000	Royalties	Taxes	User charges	Fees	Total
Russia	389	1	–	11	400
OOO Shvakinsky Limestone, Arkhangelsk	231	1	–	1	234
Federal treasure department	231	1	–	1	234
OOO Mining Company MramorEx, Novokaolinoviya	157	–	–	10	167
Federal treasure department	157	–	–	10	167
Serbia	158	947	–	140	1,245
Omya Vencac d.o.o., Arandjelovac	158	947	–	140	1,245
National tax office, Ministry of Finance in Serbia	–	947	–	–	947
Serbia Forestry, State-owned company	–	–	–	140	140
Treasury department, Ministry of Finance in Serbia	158	–	–	–	158
Spain	141	–	–	–	141
Omya Clariana S.L., L'Arboc	141	–	–	–	141
Ayuntamiento Castellet i la Gonal	141	–	–	–	141
Türkiye	–	–	–	462	462
Omya Madencilik AS, Istanbul	–	–	–	462	462
Maden Petrol İşleri Genel Müdürlüğü	–	–	–	329	329
Tarım ve Orman Bakanlığı Orman Müdürlüğü	–	–	–	133	133
United Kingdom	645	–	–	–	645
Omya UK Limited, Melton	645	–	–	–	645
HM Revenue and Customs	645	–	–	–	645
United States	–	1,562	–	2,552	4,114
Omya Inc., Cincinnati	–	1,562	–	2,552	4,114
Pinal County Treasurer's Office	–	–	–	249	249
SBC Tax Collector	–	–	–	384	384
State of Texas	–	115	–	–	115
Town of Middlebury	–	–	–	157	157
Town of Pittsford	–	–	–	1,762	1,762
US Treasury	–	1,448	–	–	1,448

Omya confirms that the report is correct and complete to the best of its knowledge.

