

Report on payments to governments

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 years 2015, 2016 and 2017.

Methodology

In accordance with the requirements of Belgian regulations (article 191/6 of the royal decree implementing the Companies Code), 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 four business groups: Energy Solutions & Specialties; Filtration & Performance Additives; Ceramic Materials and High Resistance Minerals.

Government means any national, regional or local authority of a Member State or third country.

To facilitate the reading of the report, the payments corresponding to the types referred to in article 191/5 of the royal decree implementing the Companies Code are classified into four categories:

- **Taxes:** taxes levied on income, production or corporate profits, excluding taxes levied on consumption, such as value added taxes, personal income taxes or sales taxes;
- **Levies;**
- **Costs:** licence fees, rental costs, entry fees and other licensing and/or concession fees;
- **Other payments:** signing, discovery and production bonuses, payments for infrastructure improvements, production rights, dividends.

Data are reported in millions of euros.

Payments made in local currencies have been converted into euros using the average annual rates for the years 2015, 2016 and 2017.

Concerning taxes, the deferred 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 the legal rules in force.

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 deferred for extractive entities.

Report

Year ended 31 December 2017

Country/Entity	Taxes	Levies	Costs	Other payments
South Africa	0.8			
Imerys Refractory Minerals Pty	0.6			
Samrec Pty	0.2			
Germany	1.4	0.1		0.6
Imerys Tableware Deutschland	1.0	0.1		0.6
Imerys Metalcasting Germany GmbH*	0.4			
Australia	1.1			
Imerys Talc Australia Pty Ltd	0.9			
Imerys Minerals Australia*	0.2			
Austria	4.4			
Imerys Talc Austria GmbH	4.4			
Brazil	9.8			
Imerys do Brasil Comercio de Extracao de Minerios Ltda	0.3			
Imerys Rio Capim Caulim	8.3			
Para Pigmentos SA	1.2			
Bulgaria	0.4	0.2		
Imerys Minerals Bulgaria AD	0.4	0.2		
Canada	9.6			
Imerys Mica Suzorite Inc.	1.9			
Imerys Talc Canada Inc. (Quebec)	5.3			
Imerys Graphite and Carbon Inc.	2.4			
Chili	0.7			
Imerys Minerales Chile SPA	0.7			
Denmark	0.6			
Imerys Industrial Minerals Denmark A/S	0.6			
Spain	2.1			
Imerys Diatomite Alicante S.A.*	2.1			
United States	4.8	0.4	0.2	0.5
Imerys Clays	1.0			
Imerys Minerals California, Inc*	0.8			
Imerys Perlite USA, Inc*	0.3			
Imerys Refractory Minerals USA, Inc			0.2	0.5
Imerys Talc America Inc*	1.8	0.4		
KTC USA	0.4			
S&B Industrial Minerals North America Inc*	0.5			

Country/Entity	Taxes	Levies	Costs	Other payments
France	55.3	0.2		
Imerys Ceramics France*	2.7			
Imerys Filtration France*	1.3			
Imerys Mineraux France*	0.4			
Imerys Refractory Minerals Clerac*	0.7			
Imerys Refractory Minerals Glomel*	0.9			
Imerys Talc Luzenac France*	9.2			
Imerys TC*	39.0			
La Française des Tuiles et Briques	0.1			
Société Exploitation de Gournay	1.0	0.2		
Greece	8.6	1.5		0.1
Elmin – Elmin Bauxites		1.5		
Imerys Industrial Minerals Greece S.A	8.5			0.1
Industrial Minerals of Greece	0.1			
Hungary	0.1			
Imerys Bentonite Hungary KFT	0.1			
India	0.1	0.3		
Imerys Ceramics India Private Limited	0.1	0.3		
Italy	2.6			
Imerys Minerali Italia*	1.4			
Imerys Talc Italy Spa*	1.1			
Sarda Perlite S.R.L	0.1			
Malaysia	1.4	1.3		
Imerys Minerals Malaysia Sdn. Bhd.	1.4	1.3		
Mexico	7.0			
Imerys Diatomita Mexico, S.A. de C.V.	5.3			
KTC Mexico	0.5			
Minera Roca Rodando S. DE R.L. DE C.V.	1.2			
Namibia	0.8			
Imerys Gecko Holding Namibia Pty Ltd	0.4			
Imerys Gecko Okanjande Mining Namibia Pty Ltd	0.4			
New Zealand	0.7			
Imerys Ceramics New Zealand	0.7			
Peru	0.1			
Imerys Minerales Peru S.A	0.1			
United-Kingdom	10.8			
Imerys Minerals Limited	10.8			
Sweden	1.1			
Calderys Nordic AB	1.1			

Country/Entity	Taxes	Levies	Costs	Other payments
Thailand	0.7	0.1		
MRD Thailand	0.2			
MRD-ECC (Thailand)	0.5	0.1		
Turkey	0.9	0.1		0.2
Imerys Ceramics Turkey	0.3			
Harborlite Aegean Endustri Mineralleri Sanayi A.S.	0.6			0.2
Ukraine	0.7			
Donbasskeramika	0.2			
Vatutinsky Kombinat Vognetryviv	0.5			
Vietnam		0.5	0.2	
YBB Vietnam		0.5	0.2	
Zimbabwe	0.1			
Vermiculite	0.1			

* Entities that are members of a single tax entity

Year ended 31 December 2016

Country/Entity	Taxes	Levies	Costs	Other payments
South Africa	0.2			
Samrec Pty	0.2			
Germany	1.4			0.6
Imerys Tableware Deutschland	1.0			0.6
Imerys Metalcasting Germany GmbH*	0.4			
Australia	1.5			
Imerys Talc Australia Pty Ltd	1.2			
Imerys Minerals Australia*	0.3			
Austria	3.8			
Imerys Talc Austria GmbH	3.8			
Brazil	16.2			
Imerys do Brasil Comercio de Extracao de Minerios Ltda	0.3			
Imerys Rio Capim Caulim	15.1			
Para Pigmentos SA	0.8			
Bulgaria	0.2	0.2		
Imerys Minerals Bulgaria AD	0.2	0.2		
Canada	8.8			
Imerys Mica Suzorite Inc.	1.7			
Imerys Talc Canada Inc. (Quebec)	5.0			
Imerys Graphite and Carbon Inc.	2.1			
Chili	0.6			
Imerys Minerales Chile SPA	0.6			
China			0.1	
Imerys Yilong Andalusite (Xinjiang) Co., Ltd.			0.1	
Spain	2.3			
Imerys Ceramics Espana (Disposed of in 2016)	0.1			
Imerys Diatomite Alicante S.A.*	2.2			
United States	17.7	0.4	0.1	0.8
Imerys Clays, Inc*	0.9			
KTC USA*	2.3			
Imerys Refractory Minerals USA, Inc*			0.1	0.8
Imerys Carbonates USA, Inc*	7.2			
Imerys Minerals California, Inc*	1.8			
Imerys Perlite USA, Inc*	1.2			
Imerys Talc America Inc*	1.5	0.4		
Imerys Mica Kings Moutains Inc*	0.5			
S&B Industrial Minerals North America Inc*	0.8			
NYCO Minerals Inc*	1.5			

Country/Entity	Taxes	Levies	Costs	Other payments
France	57.8	0.1		
Imerys Ceramics France*	3.4			
Imerys Filtration France*	0.8			
Imerys Mineraux France*	0.3			
Imerys Refractory Minerals Clerac*	0.8			
Imerys Refractory Minerals Glomel*	2.3			
Imerys Talc Luzenac France*	8.0			
Imerys TC*	41.2			
Société Exploitation de Gournay	1.0	0.1		
Greece	4.6			
Imerys Industrial Minerals Greece S.A	4.6			
India	0.1	0.3		
Imerys Ceramics India Private Limited	0.1	0.3		
Italy	2.1		0.2	
Imerys Minerali Italia*	1.4		0.2	
Imerys Talc Italy Spa*	0.6			
Sarda Perlite S.R.L	0.1			
Malaysia	2.6	1.1		
Imerys Minerals Malaysia Sdn. Bhd.	2.6	1.1		
Mexico	9.8			
Imerys Diatomita Mexico, S.A. de C.V.	6.7			
Liquid Quimica Mexicana	0.4			
KTC Mexico	1.2			
Minera Roca Rodando S. DE R.L. DE C.V.	1.5			
Namibia				0.1
Imerys Gecko Holding Namibia Pty Ltd				0.1
New Zealand	0.6			
Imerys Ceramics New Zealand	0.6			
United-Kingdom	4.0			
Imerys Minerals Limited	4.0			
Sweden	1.3			
Calderys Nordic AB	1.3			
Thailand	0.6	0.2		
MRD Thailand	0.1			
MRD-ECC (Thailand)	0.5	0.2		

Country/Entity	Taxes	Levies	Costs	Other payments
Turkey	1.0	0.1	0.1	0.2
Imerys Ceramics Turkey	0.5	0.1		
Harborlite Aegean Endustri Mineralleri Sanayi A.S.	0.4			0.2
Mikro Mineral Endüstriyel Mineraller Sanayi VE Ticaret A.S.	0.1		0.1	
Ukraine	0.5			0.2
Vatutinsky Kombinat Vognetryviv	0.5			0.2
Vietnam		0.3	0.1	
YBB Vietnam		0.3	0.1	

* Entities that are members of a single tax entity

Year ended 31 December 2015

Country/Entity	Taxes	Levies	Costs	Other payments
South Africa	0.9			
ECCA Holdings Pty Ltd	0.4			
Imerys Refractory Minerals South Africa Pty Ltd	0.5			
Germany	1.3			
Imerys Tableware Deutschland GmbH	1.0			
Imerys Metalcasting Deutschland GmbH *	0.3			
Argentina	0.8			
Imerys Perlita Tucuman S.A.	0.8			
Australia	1.5			
Imerys Talc Australia Pty Ltd	1.1			
Imerys Minerals Australia Pty Ltd*	0.4			
Austria	3.3			
Imerys Talc Austria GmbH	3.3			
Brazil	20.9			
Imerys do Brasil Comercio de Extracao de Minerios Ltda	0.2			
Imerys Rio Capim Caulim	19.8			
Para Pigmentos SA	0.9			
Bulgaria	0.1	0.3		
Imerys Minerals Bulgaria A.D	0.1	0.3		
Canada	6.6			
Imerys Mica Suzorite Inc.	2.2			
Imerys Talc Canada Inc.	3.3			
Imerys Graphite & Carbon Canada Inc.	1.1			
Chili	3.1			
Imerys Minerales Chile Spa	2.8			
Imerys Minerales Santiago Limitada	0.3			
China			0.1	
Imerys Yilong Andalusite (Xinjiang) Co., Ltd.			0.1	
Spain	2.5			
Imerys Diatomite Alicante S.A.*	2.5			

Country/Entity	Taxes	Levies	Costs	Other payments
United States	24.1	0.4		
Imerys Refractory Minerals USA, Inc.*	1.2			
ECCA Calcium Products, Inc.*	6.8			
Imerys Carbonates LLC*	3.4			
Imerys Carbonates USA, Inc.*	1.7			
Imerys Mica Kings Mountains, Inc.*	0.3			
Imerys Minerals California, Inc.*	0.5			
Imerys Perlite USA, Inc.*	1.4			
Imerys Talc America, Inc.*	3.0	0.4		
Kentucky Tennessee Clay Company*	2.0			
NYCO Minerals, Inc.*	1.4			
S&B Industrial Minerals North America, Inc.*	2.4			
France	65.9			0.2
Imerys Ceramics France*	2.7			
Imerys Filtration France*	0.6			0.2
Imerys Mineraux France*	0.4			
Imerys Refractory Minerals Clerac*	0.9			
Imerys Refractory Minerals Glomel*	4.5			
Imerys Talc Luzenac France*	7.6			
Imerys TC*	48.1			
Société Exploitation de Gournay	1.1			
Greece	0.3		0.4	
Imerys Industrial Minerals Greece S.A	0.3		0.2	
Industrial Minerals of Greece			0.2	
Italy	2.9		0.2	
Imerys Minerali SpA*	2.0		0.2	
Imerys Talc Italy SpA*	0.8			
Sarda Perlite S.R.L	0.1			
Malaysia	2.6	1.1		
Imerys Minerals Malaysia Sdn. Bhd.	2.6	1.1		
Mexico	6.1			
Imerys Diatomita Mexico, S.A. de C.V.	5.8			
Liquid Quimica Mexicana S.A. de C.V.	0.3			
New Zealand	0.9			
Imerys Ceramics New Zealand	0.9			
United-Kingdom	7.1			
Imerys Minerals Limited	7.1			
Sweden	1.1			
Calderys Nordic AB	1.1			

Country/Entity	Taxes	Levies	Costs	Other payments
Thailand	0.3	0.4		
MRD Co Ltd		0.1		
MRD-ECC Co Ltd	0.3	0.3		
Turkey	1.4		0.2	
Assos Mermer Sanayi Ve Ticaret	0.2			
Harborlite Aegean Endustri Mineralleri Sanayi A.S.	0.6		0.2	
Imerys Seramik Hammaddeleri Sanayi Ve Ticaret Anonim Sirketi	0.6			
Ukraine	0.3			0.1
Vatutinsky Kombinat Vognetryviv	0.3			0.1
Vietnam	0.2	0.9	0.2	
YBB Calcium Products Co Ltd	0.2	0.9	0.2	

* Entities included in a tax consolidation scope in the country in question