



IMERYS

Société Anonyme
au capital social de 159 144 982 €
Siège social : 154 rue de l'Université -75007 Paris
562 008 151 RCS PARIS

REPORT ON PAYMENTS TO GOVERNMENTS

Financial year ending December 31, 2015

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 and its implementation decree, Decree 2015-1380 of October 29, 2015 on transparency in payments to public authorities by extractive and forestry sector companies.

- **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:** licence fees, rental fees, admission fees and other considerations for licences and/or concessions;
- **Other payments:** signing, finding and production bonuses, payments for infrastructure improvements, production rights, dividends.

Data is reported in € millions. Payments made in local currency have been converted into euros using the average annual rate for 2015.

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

Some entities, marked by an asterisk, come under a tax consolidation scope in the country in question that includes entities without an 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.

2. THE REPORT

Country/Entity	Taxes	Royalties	Fees	Other payments
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			
Chile	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	
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			
Germany	1,3			
Imerys Tableware Deutschland GmbH	1,0			
Imerys Metalcasting Germany GmbH*	0,3			
Greece	0,3		0,4	
Imerys Industrial Minerals Greece S.A	0,3		0,2	
Industrial Minerals of Greece			0,2	

Country/Entity	Taxes	Royalties	Fees	Other payments
Italia	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			
Republic of South Africa	0,9			
ECCA Holdings Pty Ltd	0,4			
Imerys Refractory Minerals South Africa Pty Ltd	0,5			
Spain	2,5			
Imerys Diatomite Alicante S.A.*	2,5			
Sweden	1,1			
Calderys Nordic AB	1,1			
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
United Kingdom	7,1			
Imerys Minerals Limited	7,1			
United Sates	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			

Country/Entity	Taxes	Royalties	Fees	Other payments
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			
Vietnam	0,2	0,9	0,2	
YBB Calcium Products Co Ltd	0,2	0,9	0,2	

* Entities pertaining to a local tax consolidation perimeter