

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 year 2018.

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 year 2018.

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 2018

Country/Entity	Taxes	Levies	Costs	Other payments
South Africa	0.7			
Imerys Refractory Minerals Pty	0.7			
Germany	1.2			0.7
Imerys Tableware Deutschland	0.8			0.7
Imerys Metalcasting Germany GmbH*	0.4			
Australia	1.6			
Imerys Talc Australia Pty Ltd	1.6			
Austria	4.1			
Imerys Talc Austria GmbH	4.1			
Brazil	15.3			
Imerys do Brasil Comercio de Extracao de Minerios Ltda	2.6			
Imerys Rio Capim Caulim	11.9			
Para Pigmentos SA	0.8			
Bulgaria	0.2	0.2		
Imerys Minerals Bulgaria AD	0.2	0.2		
Canada	5.8			
Imerys Mica Suzorite Inc.	1.4			
Imerys Talc Canada Inc. (Quebec)	3.7			
Imerys Graphite and Carbon Inc.	0.7			
Chili	1,0			
Imerys Minerales Chile SPA	1,0			
Denmark	0.7			
Imerys Industrial Minerals Denmark A/S	0.7			
Spain	2.6			
Imerys Diatomite Alicante S.A.*	2.6			
United States	2,0	0.4	0.1	0.4
Imerys Carbonates USA, Inc*	0.1			
Imerys Minerals California, Inc*	1.3			
Imerys Perlite USA, Inc*	0.2			
Imerys Refractory Minerals USA, Inc			0.1	0.4
Imerys Talc America Inc*	0.3	0.4		
KTC USA	0.1			
France	43.6			
Imerys Ceramics France *	2.9			
Imerys Filtration France*	0.6			
Imerys Mineraux France*	0.4			
Imerys Refractory Minerals Clerac*	0.5			
Imerys Refractory Minerals Glomel*	3.1			
Imerys Talc Luzenac France*	7.3			
Imerys TC*	28.8			
Greece	11.3	2.6		
Elmin – Elmin Bauxites	0.3	2.6		
Imerys Industrial Minerals Greece S.A	11,0			

Country/Entity	Taxes	Levies	Costs	Other payments
Hungary	0.1			
Imerys Bentonite Hungary KFT	0.1			
India		0.1		
Imerys Ceramics India Private Limited		0.1		
Italy	2.8			
Imerys Minerali Italia*	1.6			
Imerys Talc Italy Spa*	1,0			
Sarda Perlite S.R.L.	0.2			
Malaysia	1,0	1.6		
Imerys Minerals Malaysia Sdn. Bhd.	1,0	1.6		
Mexico	7.9			0.3
Imerys Diatomita Mexico, S.A. de C.V.	6,0			
KTC Mexico	0.6			
Minera Roca Rodando S. DE R.L. DE C.V.	1.3			0.3
Namibia	0.2			
Imerys Gecko Holding Namibia Pty Ltd	0.2			
New Zealand	0.5			
Imerys Ceramics New Zealand	0.5			
Peru	0.1			
Imerys Minerales Peru S.A	0.1			
United-Kingdom	6.9			
Imerys Minerals Limited	6.9			
Sweden	0.8			
Calderys Nordic AB	0.8			
Thailand	0.7	0.1		
MRD Thailand	0.2	0.1		
MRD-ECC (Thailand)	0.5			
Turkey	0.7			0.1
Imerys Ceramics Turkey	0.2			
Harborlite Aegean Endustri Mineralleri Sanayi A.S.	0.5			0.1
Ukraine	1.1			
Donbasskeramika	0.2			
Vatutinsky Kombinat Vognetryviv	0.9			
Vietnam		0.4		
YBB Vietnam		0.4		

* Entities that are members of a single tax entity