

Extractive Sector Transparency Measures Act - Annual Report

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|--|---|--|-----|------------|----------------|
| Reporting Entity Name | Compass Minerals Canada Corp | | | | |
| Reporting Year | From | 1/1/2017 | To: | 12/31/2017 | Date submitted |
| Reporting Entity ESTMA Identification Number | EE443492 | <input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report | | 5/31/2018 | |
| Other Subsidiaries Included (optional field) | | | | | |
| Not Consolidated | | | | | |
| Not Substituted | | | | | |
| Attestation by Reporting Entity | <p><i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i></p> | | | | |
| Full Name of Director or Officer of Reporting Entity | Gary R. Gose | | | Date | 5/31/2018 |
| Position Title | Vice President Tax and Assistant Secretary | | | | |

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|---|--------------|------------------------------|------------|------------|-----------------------------------|
| Reporting Year | From: | 1/1/2017 | To: | 12/31/2017 | |
| Reporting Entity Name | | Compass Minerals Canada Corp | | | Currency of the Report CAD |
| Reporting Entity ESTMA Identification Number | | EE443492 | | | |
| Subsidiary Reporting Entities (if necessary) | | | | | |

Payments by Payee

| Country | Payee Name ¹ | Departments, Agency, etc... within Payee that Received Payments ² | Taxes | Royalties | Fees | Production Entitlements | Bonuses | Dividends | Infrastructure Improvement Payments | Total Amount paid to Payee | Notes ^{3,4} |
|---------|--|--|------------|-----------|---------|-------------------------|---------|-----------|-------------------------------------|----------------------------|----------------------|
| Canada | Alberta Corp Tax Admin | | 30,000 | | | | | | | 30,000 | |
| Canada | Canada Revenue Agency | | 11,460,000 | | | | | | | 11,460,000 | |
| Canada | Minister of Finance - Ontario | | 1,450,000 | 3,090,000 | 10,000 | | | | | 4,550,000 | |
| Canada | Minister of Finance - BC | | 30,000 | | | | | | | 30,000 | |
| Canada | Minister of Finance Nova Scotia | | | 30,000 | | 20,000 | | | | 50,000 | |
| Canada | Minister of Finance Saskatchewan | | | 160,000 | | | | | | 160,000 | |
| Canada | Ministere du Revenu Du Quebec | | 6,800,000 | | | | | | | 6,800,000 | |
| Canada | Municipality of Cumberland | | 70,000 | | | | | | | 70,000 | |
| Canada | Rural Municipality Round Valley # 410 | | 130,000 | | | | | | | 130,000 | |
| Canada | Sask Revenue & Financial Services | | 130,000 | | | | | | | 130,000 | |
| Canada | Saskatchewan Finance | | 20,000 | | | | | | | 20,000 | |
| Canada | Town of Goderich | | 420,000 | | | | | | | 420,000 | |
| Canada | Town of Parry Sound | | 30,000 | | | | | | | 30,000 | |
| Canada | Township of Edwardburgh | | 10,000 | | | | | | | 10,000 | |
| Canada | Township of Ashfield-Colborne Wawanosh | | 10,000 | | | | | | | 10,000 | |
| Canada | Ville de Salaberry de Valleyfield | | 20,000 | | | | | | | 20,000 | |
| Canada | ECO Enterprises Quebec (EEO) | | | | 80,000 | | | | | 80,000 | |
| Canada | Stewardship Ontario | | | | 110,000 | | | | | 110,000 | |
| Canada | Multi-Material Stewardship Western | | | | 30,000 | | | | | 30,000 | |
| | TOTALS | | 20,610,000 | 3,280,000 | 230,000 | 20,000 | | | | 24,140,000 | |

Additional Notes:

¹ Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).

² Optional field.

³ When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

⁴ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

