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## PCAS, an international fine and specialty chemicals group, confirms that it meets all the eligibility criteria for the PEA-PME plan (share savings plan for small and medium-sized companies) for intermediate-sized companies listed on Euronext for 2015/2016 regarding its last fiscal year.

Consequently, PCAS's shares can be incorporated into PEA-PME accounts.

The PEA-PME plan supplements the PEA share savings plan that allows tax payers to be exempt from tax on profits made (capital gains and dividends) after a period of five years. The profits remain subject to the deduction of social charges, currently set at 15.5%. For the conventional PEA share savings plan, open to all shares and equity funds in the Euro zone, a ceiling of  $\leq 150,000$  is placed on payments. The PEA-PME plan offers a complementary scheme that works in exactly the same way, but has a ceiling of  $\leq 75,000$ , for investments in SMEs and intermediate-sized companies (fewer than 5,000 employees, firstly, and annual turnover of less than  $\leq 1.5$  billion or balance sheet total of under  $\leq 2$  billion, secondly). These thresholds are assessed at the date of the share's acquisition.

## About PCAS

Founded in 1962, PCAS is an international fine and specialty chemicals group (€166 million net sales in 2014) that shares an ambition for excellence with its customers, which primarily include market-leading international groups. PCAS designs and delivers the best industrial solutions for its customers' specific expectations. These various expectations all share a common demand for safety, quality, competitiveness, innovation and sustainability. PCAS also develops ranges of proprietary products based on intellectual property.

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