#### Country by country reporting

Yara is committed to transperency and accountability, with adherence to international agreements and national legislation where it operates.

Yara welcomes initiatives to strengthen governance in resource-rich countries by improving transperency and accountability as to how natural resources wealth is generated and used. With basis in EU regulative, the Norwergian Ministry of Finance set out new reporting requirements for the extractive industries in the Norwegian Accounting Act with effect from the financial year 2014.

Provided below is the country-by-country reporting for 2015 for Yara's extractive industries, applicable for Yara's mining activities in Brazil, Finland and Ethiopia;

NOK thousands, except percentages and production volumes						Total	Yara Suomi Oy	Yara Dallol
Subsidiaries	Galvani	Galvani	Galvani	Galvani	Galvani	Galvani	Finland	Ethiopia
Ownership <sup>1)</sup>	60.00 %	60.00 %	60.00 %	60.00 %	60.00 %	60.00 %	100.00 %	51.76 %
Products	Phosphate rock	Phosphate rock	Phosphate rock	Phosphate rock	Phosphate rock		Phosphate rock	Potash
General information								
Project	LAGAMAR	ANGICO	IRECE	SERRA DE SALITRE	SANTA QUITERIA		SIILINJÂRVI	DALLOL
Hosting Country	Brazil	Brazil	Brazil	Brazil	Brazil	Brazil	Finland	Ethiopia
Industry	Mining	Mining	Mining	Mining	Mining	Mining	Mining	Mining
Stage	Extracting	Extracting	Extracting	Development	Exploration		Extracting	Development
Investments	12,463	2,705	1,129	278,938	13,224	308,459	577,660	233,329
Sales revenues <sup>2)</sup>	-	-	-	-	-	1,634,786	7,500,031	-
Production volumes (tons)	200,000	210,000	-	-	-	410,000	957,000	-
Purchase of goods and services in the hosting country	6,498	4,843	1,211	242,496	13,224	268,272	5,114,221 2)	-
Payment to each government								
Government / Country	Brazil	Brazil	Brazil	Brazil	Brazil	Brazil	Finland	Ethiopia
Taxes imposed on the entity's income, production or profit	79	-	-	-	-	2,359	96,064 2)	-
Royalties	-	-	80	-	-	80	-	Yes, if and when operational
License-, rental-, entry- and other fees	1,663	1,122	56	-	-	2,840	-	Yes, if and when operational
Stocks, shares and other ownership rights	none	none	none	none	none	none	none	Yes, if and when operational

<sup>1)</sup> Projects with an ownership of more than 50% are included in the table. All numbers shown are on 100% basis.

No dividends or bonus payment have been made to any of the governments. The host governments do not have any production entitlements and no payments have been made for improved infrastructure.

Not all exploration and prospecting projects are successfull, and if a project is implemented, a long time might elaps from exploration until production. Therefore som of the projects in the list do have investments and other activities, but we do not yet pay taxes.

### Galvani

Yara acquired 60% of Galvani on 1 December 2014. Figures presented for Galvani owned projects are presented on a 100% basis.

### Yara Suomi Oy

During 2015, Yara made a preliminary decision to halt development of its Sokli mining project in Finland.

### Yara Dallol

The company is registered in the Netherlands with a branch in Ethiopia. If and when the mine is operational, a 4% royalty to Ethiopian Government based on the sales price of the commercial transactions of the minerals produced will be applicable. The Ethiopian Government may also acquire, without cost, a participation interest of 5%.

<sup>2)</sup> Yara is unable to disclose these amounts for the mining operation separately. The numbers shown are totals for the applicable legal entity.

In accordance with the reporting requirements in the country-by-country reporting for the extractive industries, a table showing all subsidiaries with information about where subsidiaries are domiciled, number of employees and interest expenses to the group companies that are domiciled in other jurisdictions is provided below

Subsidiaries	Registered office	Number of employees	Interest paid to other group companies (NOK thousands)
Yara Argentina S.A.	Argentina	125	684
Yara Pilbara Services Pty Ltd	Australia	61	7
Yara Pilbara Holdings Pty Ltd.	Australia		
Yara Pilbara Fertilisers Pty Ltd	Australia	93	7,600
Yara Nipro Pty Ltd	Australia		46
Yara Australia Pty ltd	Australia	51	37,878
Chemical Holdings Pty Ltd	Australia		5.15.2
Yara Pilbara Nitrates Pty Ltd	Australia		
Orica Mining Services Pilbara Pty Ltd	Australia		
Yara Environmental Technologies GmbH	Austria	53	60
Yara Barbados Inc.	Barbados	33	
Yara Tertre S.A./N.V.	Belgium	268	146,968
Yara S.A./N.V.	Belgium	107	5
Yara Investment Belgium N.V.	Belgium	107	3
Yara Belgium S.A./N.V.	Belgium	160	702
Société de Gestion d'Actifs S.A.	_	100	702
Battaille S.A.	Belgium Belgium		396
Yara Trinidad Ltd.	Bermuda	230	66
Yara Bolivia Fertilizantes S.R.L	Bolivia	230	31
Yara Brasil Fertilizantes S.A.	Brazil		
		2,901	249,573
YARA Agrofértil S/A Indústria e Comércio de Fertilizantes	Brazil		
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil		
Galvani Indústria, Comércio e Serviços S/A	Brazil	1,128	
Macra Administração e Serviços Ltda	Brazil		584
Indústria de Fertilizantes de Cubatão SA	Brazil		1,081
Yara Cameroun S.A.	Cameroon	23	46
Yara Canada Inc.	Canada	26	532
Yara Canada Holding Inc.	Canada		241,574
Yara Belle Plaine Inc.	Canada	188	246,924
Yara Chile Fertilizantes LTDA	Chile	6	
Yara Trading (Shanghai) Co. Ltd	China	40	
Yara Environmental Protection (Qingdao) Co,.Ltd	China	10	
Yara China Ltd.	China		2
Qingdao Yara Trading Co Ltd.	China	11	
Kronotiendas SAS	Colombia	20	
Suministros Y Serv Mineros De Colombia Ltda.	Colombia	21	228
Yara Colombia S.A.	Colombia	545	27,369
OFD Comercial SAS	Colombia	10	
Fertillanos SAS	Colombia		
Yara de Centroamerica S.A.	Costa Rica	8	
Vidagro S. de RL	Costa Rica	8	
Compania Costarricense del Cafe SRL	Costa Rica	133	819
Yara Agri Czech Republic s.r.o.	Czech Republic	11	
Yara Suomi Oy, Danish Branch	Denmark		
Yara Danmark Gødning A/S	Denmark	20	1,693
Yara Chemicals Holding Danmark A/S	Denmark		55
Yara Chemicals A/S	Denmark	8	545
Flex Gødning A/S	Denmark		264
Ammonia A/S	Denmark		
Yara Ecuador Compañia Ltd.	Ecuador	8	
Yara Trade Misr. Ltd.	Egypt	Ü	
Yara Agri Trade Misr.	Egypt	116	
Misr. Speciality Fertilizers S.A.E.	Egypt	110	
Yara Suomi Oy	Finland	829	23,632
•		029	· ·
Yara Phosphates Oy	Finland		4,163
Yara CIS Oy	Finland		
Crystalis Oy	Finland	6=0	10 = 22
Yara France SAS	France	670	16,595
L'Ammoniac Agricole S.A.	France		493
Yara ZIM Plant Technology GmbH	Germany	15	148

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Vars Industrial Central Park Con MG         Ceramany         402         18.89*           Vars Envisionated Technic gless Grabit         Germany         21         28.89*           Vars Envisionated Technic gless Grabit         Germany         21         8.43*           Vars Desize Grobel         Germany         21         8.43*           Vars Desize Grobel         Germany         21         8.43*           Vars Petitals Sun         General         35         20           Var Petitals Sun         Groce         16         66         66           Var Petitals Sun         Groce         16         66         66         67         72           Var Petitals Sun         Groce         16         66         66         72 <th< th=""><th>Subsidiaries</th><th>Registered office</th><th>Number of employees</th><th>Interest paid to other group companies</th></th<>	Subsidiaries	Registered office	Number of employees	Interest paid to other group companies
Yas Industrial Grinbal Yas Gambert So. NG         Germany Mog         18.89*           Yas Grinbard Co. NG         Germany Mog         21         9.88*           Yas Grinbard Common Technologies Gribhl         Germany Mog         21         8.43*           Yas Beated Gribl         Germany Yas Beated Gribhl         Germany Yas Beated Gribhl         Yas Printing Mog         20         8.43*           Yas Politalis S. A.         Gribon Gribon Gribh         Germany Yas Gamer Mog         20         2.22*           Yas Politalis S. A.         Gribon Gribon Gribb         15         2.22*           Yas Politalis S. A.         Guestrand Gribb         2.22*           Notificities Yas Villation Operation of Knewschedmin Rh.         Hungway         20         1.23*           Yas Fried Lord San Gamer A.         Hungway         20         1.23*           Yas Fried Lord San Gamer Moderated Rh.         Hungway         20         1.23*           Yas Fried Lord Marked M	Yara Investment GmbH	Germany		15,254
Your Carella Ca, IKZ         Germany         21         28           Your Se Environmental Technologies Grobel         Germany         21         28           Your Se Environmental Technologies Grobel         Germany         221         8.43           Your Se Environmental Technologies Grobel         Germany         221         8.43           Your Select Grobel         Germany         221         8.63           Your Select Grobel         Germany         22         22           Your Select Grobel         Germany         16         86           Your Select Grobel         Germany         20         12           Your Select Grobel         Germany         20         1,23           Your Select Grobel         Medid         39         1,23           Your Select Grobel <td>Yara Industrial GmbH</td> <td></td> <td>64</td> <td></td>	Yara Industrial GmbH		64	
Yos Familian Technologies Griebl         Germany         21         8,43           Yos Berülligungs Griebl         Germany         221         8,43           Yos Berülligungs Griebl         Germany         Van Berülligungs Griebl         Germany         Van Stelligungs Griebl         Germany           Ago Dünger Griebl         Germany         Van Stelligungs Griebl         Germany         Van Stelligungs Griebl         Germany           Yos Stelligungs Griebl         Germany         Section Stelligungs Griebl         Germany         20         2.22           Yos Stelligungs Stelligungs Griebl         Germany         20         2.22         2.22           Natification St.A.         Guitermals         52         2.22           Natification St.A.         Guitermals         39         1.23           Natification St.A.         Guitermals         39         1.23           Yos Fertilitation St.A.         Burille St.A.         1.00         1.00           You Fertilitation St.A.         Burille St.A.         1.00         1.00           Yas Fertilitation St.A.         Burille St.A.         1.00         1.00           Yas Exell More St.A.         Bury Control St.A.         1.00         1.00           Yas Exelligate St.A.         Bury Control St.A.				18.854
Var B Exhall(pound) Crimble         Commany           Var B Exhall (pound) Crimble         Commany           Var B Exhall (pound) Crimble         Commany           Var Commany         Commany           Va				
Yos Bethellagings GmbH         Germany           Ago Dinger GmbH         Germany           Ago Dinger GmbH         Germany           Yos Helley S. A         Geree         16         6.6           Yos Helley S. A         Geree         16         6.6           Yos Helley S. A         Geree         16         6.6           Nutriones A         Guatemala         52         2.21           Nutriones A         Hungary         20         1.23           Your Fertilizes India PAL Ltd.         India         39           Sainik Patagh FULd.         India         39           PT. Year Indonesia         India         39           Your Fertilizes India PAL Ltd.         India         39           PT. Year Indonesia         India         39           Your Service Indonesia         India         30           Your Service Indonesia         18         16           Your Service Indonesia         18         18           Your Service Indonesia         18         18           Your Earling All Land Ltd.         Kenye         21           Land Movere - Cogistes         18         18           Your Earling Milley Service A May 1         18         18				
Var Bastal Crimbit   Germany   Var Daming Crimbit   Var Daming			221	0,433
Aga Donge GmbH         Cemany           Year Faller S, A.         Greece         16         66           Year Helber S, A.         Greece         16         66           Year Scatamanta S, A.         Guatemata         52         2,232           Nytriceres y Nitrator Questiers, S, A.         Guatemata         52         2,232           Nytra- Hurgaid Guate selective selectiv				
Vino Channal Lot         Channal SA         Genee         16         66         67 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Vara Patellas S.A.         Greece         16         6f           Vara Gustamata S.A.         Guatemata         52         2.212           Nutriences y Nitratos Quezales, S.A.         Guatemata         7           York Entregiats Gorden on Konestacción Kit.         Multiparte y Nitratos Quezales.         7           York Entregiats (India Port. Ltd.         India         39           Sanik Potasi Port. Ltd.         India         39           PE, Yora Indonesia         India         39           Fore Inscription         India         39           Fore Inscription         India         39           Yara Internación (India)         368         16,214           Yara Cotte choire S.A.         100 (Cost.)         33         351           Yara Internacióna (India)         31         2,000           Yara Internacióna (India)         35         2,00           Yara Entitus Miscio, S.A. de C.V.	Agra Dünger GmbH	Germany		
Van Gatermala S.A.         Guatermala         52         2.21           Winterloet yn Winterloe Gwefole S.S.A         Guatermala         77           Vara Hungsark Gwefon oe Koeskaderleit Kit.         Hungsary         20         1.23           Vara Hungsark Gwefon oe Koeskaderleit Kit.         Hungsary         20         1.23           Vara Fertilaser Kall Hundreis         Indicated         7           FP. Yara Indomesia         Indicated         7           Vara Insurance Ltd.         Indicated         8         16,211           Vara Coffe Movine S.A.         Non Coffe Movine S.A.         Non Coffe Movine S.A.         33         3,33         3,33           Vara Fortilizares Malaysia Sel Bibd         Malaysia         35         24         4           Vara Fortilizares Malaysia Sel Bibd         Malaysia         35         24         4           Hydrochen Mall         Malaysia         35         24         4           Vara Fortilizares Malaysia Sel Bibd         Malaysia         35         24         4           Porfessionistas AAL Sel R Le de CV         Mexico         12         4           Vara Fortilizare Malaysia Sel Bibd         Malaysia         35         4         4         4         4         4         4	Yara Ghana Ltd	Ghana	35	24
Nutritions by Nitration Questrosis	Yara Hellas S.A.	Greece	16	66
Vox brungstin Gyorto es Kerneskederini Kit.         Hungany         20         1,231           Yara Fertillises in Indianesia         39         235           Salnik Potash Pvt. Ltd.         India         39           PT. Yara Indianesia         Indianesia         3           Yora Instituted Indianesia         Indianesia         3           Yora Estas Artica Ltd.         Roby         368         16,211           Yara Esta Artica Ltd.         Kenya         31         2,600           UBM Movers - Logistics         Libratia         19         4           Yara Fertilizares Adhayaria Soft Bid         Malayaria         35         24           Hydrochem Mali         Malayaria         35         24           Hydrochem Mali         Medica         12         4           Operacionistas AAU.S. de R.L. de C.V.         Medica         12         4           Operacionis Servicos, S. de R.L. de C.V.         Medica         12         4           Vara Medica Servicos, S. de R.L. de C.V.         Medica         12         1           Vara Movambicue, SA         Movambicue         1         1         6           Terminal de Fertilizantes da Belia, SA         Movambicue         1         6         7	Yara Guatemala S.A.	Guatemala	52	2,215
Yar Fartilizers India Park. Ltd.         India           PT, Yara Indiance Ltd.         Indonesia           PT, Yara Indiance Ltd.         Indonesia           Yara Indiance Ltd.         Indonesia           Yara Indiance Ltd.         Italy           Yara Cite Movine S.A.         Rusy           Yara Cite Movine S.A.         Nory Coset           UAB Movers- Ingistics         Lithuania           Vara International (Malaysia) Soft Bhd         Malaysia           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara Est. Affaire Ltd.         Maxio           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara Est. Affaire Ltd.         Maxio           Yara Est. Affaire Ltd.         Maxio           Yara Est. Affaire Movino, S.A. de C.V.         Mexico           Operacions BPT         Mexico         124           Operacions BPT         Mexico         124           Operacions BPT         Mexico         124           Yara Morambique, SA         Movamenta         124           Yara Morambique, SA         Movamenta         124 <t< td=""><td>Nutrientes y Nitratos Quetzales, S.A.</td><td>Guatemala</td><td></td><td>71</td></t<>	Nutrientes y Nitratos Quetzales, S.A.	Guatemala		71
Yar Fartilizers India Park. Ltd.         India           PT, Yara Indiance Ltd.         Indonesia           PT, Yara Indiance Ltd.         Indonesia           Yara Indiance Ltd.         Indonesia           Yara Indiance Ltd.         Italy           Yara Cite Movine S.A.         Rusy           Yara Cite Movine S.A.         Nory Coset           UAB Movers- Ingistics         Lithuania           Vara International (Malaysia) Soft Bhd         Malaysia           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara Est. Affaire Ltd.         Maxio           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara International (Malaysia) Soft. Bhd         Malaysia           Yara Est. Affaire Ltd.         Maxio           Yara Est. Affaire Ltd.         Maxio           Yara Est. Affaire Movino, S.A. de C.V.         Mexico           Operacions BPT         Mexico         124           Operacions BPT         Mexico         124           Operacions BPT         Mexico         124           Yara Morambique, SA         Movamenta         124           Yara Morambique, SA         Movamenta         124 <t< td=""><td></td><td>Hungary</td><td>20</td><td>1,239</td></t<>		Hungary	20	1,239
Saintif, Populars Pirk, Ltd.         India           PT, Yara Indonesia         3           Yara Insurance Ltd.         Ireland           Yara Insurance Ltd.         Italy         368         16,218           Yara Cibe divole'S A.         Nory Cost         33         355           Yara Edit Ashirica Ltd.         Kenya         31         2,60           UBB Movere - logistics         Lithurnin         19           Yara Fertilizers Malaysia Stdr Bid         Malaysia         35         244           Hydrochem Mali         Mali         44         44           Porticeriones BPT         Mexico         12         44           Omago Residence Services, S. de R.L. de CV.         Mexico         12         44				
PT. Yazar Indonesia			33	
Yao Insurance Ltd.         Iteland         Sab.         16,211           Yara Ralia S.p.A.         Italy         368         16,211           Yara Ralia S.p.A.         Ivory Coast         33         355           Yara Eath Africa Ltd.         Kenya         31         2,600           UAB Movere - longistics         Lithuralis         19           Yara Fertilizers Malaysia Schi Bhd         Malaysia         35         244           Hydrachem Mail         Mail         41         42           Professionistas AAL S. de R.L. de C.V.         Mexico         82         42           Operaciones BPT         Mexico         124         42           Operaciones BPT         Mexico         124         42           Operaciones BPT         Mexico         124         42           Vara Macambique         4         42         42           Yara Mozambique         4         42         42           Yara Mozambique         4         11,661         42           Yara Mozambique         4         42         42           Yara Mozambique         4         42         42           Yara Mozambique         5         42         42           Yara Moz			2	
Yara Italia S.p.A.         Italy         368         16.21           Yara Citied Woole S.A.         Noroy Coast         33         351           Yara Citied Woole S.A.         Noroy Coast         33         3251           Yara Festilizar Malayais Soft Bibd         Malaysia         35         244           Yara Festilizar Malayais Soft Bibd         Malaysia         35         244           Hydrochem Mall         Mali         4           Yara Festilizar Malayais Soft Bibd         Malaysia         35         244           Yara Festilizar Malayais Soft Bibd         Mala         4           Yara Festilizar Malayais Soft Bibd         Mala         4           Yara Festilizar Malayais         35         244           Professionistas ANLS. de R.L. de C.V.         Mexico         82           Operaciones BPT         Mexico         124           Omago Makico Servicos, S. de R.L. de C.V.         Mexico         124           Oras Mexico Sole Bible de C.V.         Mexico         124           Oras Mexico Sole Bible de C.V.         Mexico         11,66:           Yara Mexico Sole Bible de C.V.         Mexico         11,66:           Yara Mexico Sole Bible de C.V.         Mexico         12,61:           Yara Festilizer			3	
Vara Ede Affrica Ltd.         Kenyo         31         2,60           Vara East Affrica Ltd.         Kenyo         31         2,60           Vara Festilizers Malaysia Sdn. Bhd         Malaysia         35         241           Yara Fertilizers Malaysia Sdn. Bhd.         Malaysia         35         241           Hydrochem Mall         Malil         35         241           Hydrochem Mall         Malil         36         242           Professionistas AAL S. de R.L. de C.V.         Mexico         82         20           Operaciones BPT         Mexico         124         36				
Yare East Africa Ltd.         Kenyng         31         2,600           UAB Movere - logistics         Lithunalia         19           Yara Fertilizares Mataysia Sdn. Bhd         Malaysia         35         24.1           Yara Fertilizares Mataysia Sdn. Bhd         Malaysia         35         24.1           Hydrochem Mali         Mali         Mali         47           Yara Fertilizares Makeko, S.A. de C.V.         Mexico         82           Operaciones BPT         Mexico         124           Omagor Mexico Servicos, S. de R.L. de C.V.         Mexico         124           Orray Am Mexico Servicos, S. de R.L. de C.V.         Mexico         124           Yara Mexico Se R.I. de C.V.         Mozambique         5           Yara Se Se R.I. de C.V. de Mexico         12         12           Yara De Sibpingo S.         Norway	Yara Italia S.p.A.	Italy	368	16,216
UAB Movere - logistics         Lithuonia         19           Yara Fertizians Malaysia Shin Bhd         Malaysia         35         244           Hydrochem Mali         Malii         36         24           Yara Fettiziantes Mokico, S.A. de C.V.         Mexico         82         2           Operaciones BPT         Mexico         124         36         36           Omagra Moxico Servicos, S., de R.L. de CV         Mexico         16,66         31,66         31,66         31,66         31,66         31,66         31,66         31,66         31,66         32         32,74	Yara Côte d'Ivoire S.A.	Ivory Coast	33	359
Yara Fertilizers Malaysia Sdn Bhd         Malaysia         35         24:           Hydrochem Mall         Mali         42:           Yara Fertilizantes México, SA, de C.V.         Mexico         82           Operaciones BPT         Mexico         82           Omagro Mexico Servicos, S., de R.L. de C.V.         Mexico         124           Omagro Mexico Servicos, S., de R.L. de C.V.         Mexico         124           Vara Mexico Se de R.L. de C.V.         Mexico         11,66:           Yara Mexico Servicos, S., de R.L. de C.V.         Mexico         11,66:           Yara Mexico Servicos, S., de R.L. de C.V.         Mozambique         11,66:           Yara Mexico Servicos, S., de R.L. de C.V.         Mozambique         11,66:           Yara Mexico Servicos, S., de R.L. de C.V.         Mozambique         11,66:           Yara Mozambique, SA         Mozambique         12           Yara Mozambique, SA         Mozambique         12           Yara Mexico Substantes de Beira, SA         Mozambique         12           Yara Fertilizer (NZ) Ltd.         Nonvay         663         12,518           Yara Le Gabiping AS         Nonvay         663         12,518           Yara Le Gabiping AS         Nonvay         22,831           Yara Env	Yara East Africa Ltd.	Kenya	31	2,601
Yara International (Malaysia) Soft. Bhd.         Malaysia         35         243           Hydrochem Mali         Matii         44           Yara Fertilizantes Mexico, S.A. de C.V.         Mexico         82           Professionistas AAL S. de R.L. de C.V.         Mexico         124           Omagro Mexico Servicos, S. de R.L. de CV         Mexico         124           Vara Mozambique         11,661           Yara Mozambique, SA         Mozambique           Yara Mozambique, SA         Mozambique           Yara Myanmar Services Co., Ltd.         Myanmar           Yara Pertilizer (NZ) Ltd.         New Zealand         5           Yara Sings Services AS         Norway         663         12,611           Yara Lorge AS         Norway         663         12,611           Yara Care Ship AS         Norway         663         12,611           Yara Care Ship AS         Norway         663         12,611           Yara Gas Ship AS         Norway         22,831           Yara Gas Ship AS         Norway         22,831           Yara Gar Ship AS         Norway         44,782           Yara Gar Ship AS         Norway         44,782           Yara Marine Technologies AS         Norway         44,782 <td>UAB Movere - logistics</td> <td>Lithuania</td> <td>19</td> <td></td>	UAB Movere - logistics	Lithuania	19	
Yara International (Malaysia) Soft. Bhd.         Malaysia         35         243           Hydrochem Mali         Matii         44           Yara Fertilizantes Mexico, S.A. de C.V.         Mexico         82           Professionistas AAL S. de R.L. de C.V.         Mexico         124           Omagro Mexico Servicos, S. de R.L. de CV         Mexico         124           Vara Mozambique         11,661           Yara Mozambique, SA         Mozambique           Yara Mozambique, SA         Mozambique           Yara Myanmar Services Co., Ltd.         Myanmar           Yara Pertilizer (NZ) Ltd.         New Zealand         5           Yara Sings Services AS         Norway         663         12,611           Yara Lorge AS         Norway         663         12,611           Yara Care Ship AS         Norway         663         12,611           Yara Care Ship AS         Norway         663         12,611           Yara Gas Ship AS         Norway         22,831           Yara Gas Ship AS         Norway         22,831           Yara Gar Ship AS         Norway         44,782           Yara Gar Ship AS         Norway         44,782           Yara Marine Technologies AS         Norway         44,782 <td>Yara Fertilizers Malaysia Sdn Bhd</td> <td>Malavsia</td> <td></td> <td></td>	Yara Fertilizers Malaysia Sdn Bhd	Malavsia		
Hydrochem Mall         Malid           Yara Fertilizantes Mexico, S.A. de C.V.         Mexico         82           Operaciones SPT         Mexico         124           Operaciones SPT         Mexico         124           Orange Mexico Servicos, S. de R.L. de CV         Mexico         124           Vara Mexico Se de Fl. de CV         Mexico         11,665           Yara Macambique, SA         Mozambique         124           Terminal de Fertilizantes da Beira, SA         Mozambique         124           Yara Myanmar Services Co., Ltd.         Myanmar         5           Yara Myanmar Services Co., Ltd.         Myanmar Services AS         Norway           Yara Ros Ship AS         Norway         663         12,613           Yara LPG Shipping AS         Norway         663         12,613           Yara LPG Shipping AS         Norway         663         12,613           Yara Cas Ship AS         Norway         663         12,613           Yara Cas Ship AS         Norway         663         12,613           Yara LPG Shipping AS         Norway         663         12,613           Yara Cas Ship AS         Norway         42,813           Yara Cas Ship AS         Norway         42,814 <t< td=""><td></td><td></td><td>35</td><td>243</td></t<>			35	243
Yara Fertilizantes México, S.A. de C.V.         Mexico         82           Professionistas AAL S., de R.L. de C.V.         Mexico         124           Omagro Mexico Servicos, S. de R.L. de C.V.         Mexico         124           Yara Mexico Se de R.L. de C.V.         Mexico         11,665           Yara Mexico Se de R.L. de C.V.         Mexico         11,665           Yara Mozambique, SA         Mozambique         124           Yara Mozambique, SA         Mozambique         124           Yara Mozambique, SA         Mozambique         124           Yara Mayamar Services Co., Ltd.         Myamar         124           Yara Mayamar Services Co., Ltd.         Myamar         124           Yara Parga Services Co., Ltd.         Myamar         124           Yara Norge AS         Norway         663         12,611           Yara Norge AS         Norway         663         12,611           Yara Gas Ship AS         Norway         663         12,611           Yara Gas Ship AS         Norway         663         12,611           Yara Gas Ship AS         Norway         42,831           Yara Gas Ship AS         Norway         44,783           Yara Gas Ship AS         Norway         44,783	•	· ·	33	2.13
Professionistas AAL S. de R.L. de C.V.         Mexico         124           Operaciones BPT         Mexico         124           Omagro Mexico Servicos, S. de R.L. de C.V.         Mexico         1.65           Yara Moxambique, SA         Mozambique         1.65           Terminal de Fertilizantes da Beira, SA         Mozambique         1.75           Yara Portuga Co., Ltd.         Myanmar         1.50           Yara Ship Services AS         Norway         663         1.2,611           Yara LPG Shipping AS         Norway         663         1.2,611           Yara EAS Ship AS         Norway         663         1.2,611           Yara EAG Ship AS         Norway         662         2.2,631           Hydro Agri Russland AS         Norway         662         2.2,631           Yara Asin Echothologies AS         Norway         662         4.78           Yara Marine Echothologies AS         Norway         662         6	•			42
Operaciones BPT         Mexico         124           Omagon Mexico Servicos, S. de R.L. de CV         Mexico         11,65           Yara Mexico S de R.L. de CV         Mexico         11,65           Yara Mozambique, SA         Mozambique         124           Terminal de Fertilizantes da Beira, SA         Mozambique         124           Yara Myanmar Services Co., Ltd.         Myanmar         124           Yara Parlorge Services AS         Norway         663         12,611           Yara Lorge AS         Norway         663         12,611           Yara Cas Ship AS         Norway         663         12,611           Yara Gas Ship AS         Norway         663         12,611           Yara Gara Ship AS         Norway         42,831           Yara Environmental Technologies AS         Norway         44,762           Yara Marine Technologies AS         Norway         44,762           Yara Marine Global Norway AS<			02	43
Omagro Mexico Servicos, S. de R.L. de CV         Mexico         1.66           Yara Mexico S de R.L. de CV         Mexico         1.66           Yara Mozambique, SA         Mozambique         1.66           Terminal de Fertilizantes da Beira, SA         Mezambique         1.66           Yara Myanmar Services Co., Ltd.         Myanmar Services Co., Ltd.         1.60           Yara Fertilizer (WZ) Ltd.         Nowey Zealand         5           Yara Forge AS         Norway         663         1.2,618           Yara LPG Shipping AS         Norway         663         1.2,618           Yara Gas Ship AS         Norway         2.2,83           Yara Gas Ship AS         Norway         2.2,83           Yara Environmental Technologies AS         Norway         2.2,83           Hydro Agri Bussland AS         Norway         4.4,78           Fertilizer Holdings AS         Norway         4.4,78           Yara Marine Technologies AS         Norway         4.2           Marine Global Norway AS         Norway         4.2           Marine Global Holding AS         Norway         4.22           Yara International ASA         Norway         4.2           Yara Panama S. de RL         Panama         15           Yara				
Yara Mexico S de RL de CV         Mexico         11,665           Yara Mozambique, SA         Mozambique         1           Yara Myanmar Services Co., Ltd.         Myanmar         1           Yara Fertilizar R Stall Beira, SA         Myanmar Services Co., Ltd.         Myanmar Services Co., Ltd.           Yara Myanmar Services CAS         Norway         663         12,618           Yara Ship Services AS         Norway         663         12,618           Yara LPG Shipping AS         Norway         663         12,618           Yara Gas Ship AS         Norway         663         22,83           Mydro Agri Russiand AS         Norway         663         44,78           Yara Marine Technologies AS         Norway         67         44,78           Warine Global Holdings AS         No	·		124	
Yara Mozambique, SA         Mozambique           Terminal de Fertilizante da Beira, SA         Mozambique           Yara Myammar Sevices Co., Ltd.         Myammar           Yara Fertilizer (NZ) Ltd.         New Zealand         5           Yara Fertilizer (NZ) Ltd.         New Zealand         5           Yara Norge AS         Norway         663         12,618           Yara LPG Shipping AS         Norway         663         12,618           Yara Estilizer (NZ) Ltd.         Norway         663         12,618           Yara LPG Shipping AS         Norway         663         12,618           Yara Gas Ship AS         Norway         663         12,618           Yara Environmental Technologies AS         Norway         663         12,618           Hydro Agri Russland AS         Norway         663         22,838           Hydro Agri Russland AS         Norway         663         44,788           Yara Marine Technologies AS         Norway         663         44,788           Yara Marine Technologies AS         Norway         663         44,788           Yara International ASA         Norway         662         12,514           Yara Poliding S. de RL         Panama S. de RL         949         44,789 </td <td>Omagro Mexico Servicos, S. de R.L. de CV</td> <td>Mexico</td> <td></td> <td></td>	Omagro Mexico Servicos, S. de R.L. de CV	Mexico		
Terminal de Pertilizantes da Beira, SA         Mozambique           Yara Myanmar Services Co., Ltd.         Myanmar Services Co., Ltd.           New Zealand         5           Yara Fertilizer (IV2) Ltd.         New Zealand         5           Yara Norge AS         Norway         663         12,618           Yara LPG Shipping AS         Norway         1990           Yara Gas Ship AS         Norway         22,833           Hydro Agri Russland AS         Norway         22,833           Hydro Agri Russland AS         Norway         44,783           Fertilizer Holdings AS         Norway         44,783           Yara Marine Erchnologies AS         Norway         622           Marine Global Norway AS         Norway         622           Marine Global Holding AS         Norway         422         11-6           Marine Global Holding AS         Norway         422         141,61           OFD Holding S. de RL         Norway         422         141,61           OFD Holding S. de RL         Polama         15         560           Yara Peru S. L.         Panama         15         661           Yara Peru S. L.         Peru         4,90         4,90           Yara Peru S. L. <t< td=""><td>Yara Mexico S de RL de CV</td><td>Mexico</td><td></td><td>11,663</td></t<>	Yara Mexico S de RL de CV	Mexico		11,663
Yara Myanmar Services Co., Ltd.         Myanmar Services Co.         Services AS           Yara Fertilizer (NZ) Ltd.         New Zealand         5           Yaraship Services AS         Norway         663         12.618           Yara Norge AS         Norway         663         12.618           Yara Gas Ship AS         Norway         1.99           Yara Gas Ship AS         Norway         22.83           Yara Gar Funcionmental Technologies AS         Norway         22.83           Hydro Agri Russland AS         Norway         44.78           Fertilizer Holdings AS         Norway         44.78           Yara Marine Technologies AS         Norway         44.78           Marine Global Norway AS         Norway         42           Marine Global Holding AS         Norway         422         141.61           Amarine Global Holding AS         Norway         422         141.61           Yara Paranana         15         566	Yara Mozambique, SA	Mozambique		
Yara Fertilizer (NZ) Ltd.         New Zealand         5           Yara Norge AS         Norway         663         12.618           Yara LPG Shipping AS         Norway         663         12.618           Yara End Ship AS         Norway         663         12.618           Yara End Ship AS         Norway         663         1.998           Yara Environmental Technologies AS         Norway         663         1.998           Yara ASI Yara Marine Technologies AS         Norway         663         2.28,33           Hydro Agri Russland AS         Norway         663         4.47,83           Yara Marine Technologies AS         Norway         662         4.78           Marine Global Holdings AS         Norway         402         1.14           Marine Global Holdings AS         Norway         422         1.14           Yara Panama S. de RL         Ponorway         423         1.4           Yara Fertilizers Polilippines Inc.         Philippines         31         1.4	Terminal de Fertilizantes da Beira, SA	Mozambique		
Yara Fertilizer (NZ) Ltd.         New Zealand         5           Yara Norge AS         Norway         663         12.618           Yara LPG Shipping AS         Norway         663         12.618           Yara End Ship AS         Norway         663         12.618           Yara End Ship AS         Norway         663         1.998           Yara Environmental Technologies AS         Norway         663         1.998           Yara ASI Yara Marine Technologies AS         Norway         663         2.28,33           Hydro Agri Russland AS         Norway         663         4.47,83           Yara Marine Technologies AS         Norway         662         4.78           Marine Global Holdings AS         Norway         402         1.14           Marine Global Holdings AS         Norway         422         1.14           Yara Panama S. de RL         Ponorway         423         1.4           Yara Fertilizers Polilippines Inc.         Philippines         31         1.4	Yara Myanmar Services Co., Ltd.	Myanmar		
Yara Norge AS         Norway         663         12,618           Yara Norge AS         Norway         663         12,618           Yara LPG Shipping AS         Norway         683         12,618           Yara Gas Ship AS         Norway         68         1,998           Yara AS         Norway         68         2,830           Hydro Agri Russland AS         Norway         68         44,785           Fertilizer Holdings AS         Norway         68         44,785           Yara Marine Technologies AS         Norway         68         44,785           Yara Marine Technologies AS         Norway         68         44,785           Yara Marine Technologies AS         Norway         69         44,785           Yara Marine Technologies AS         Norway         69         62           Yara Marine Global Holding AS         Norway         69         62           Yara International ASA         Norway         42         141,616           OFD Holding S. de RL         Norway         42         142,616           Yara Panama S. de RL         Panama         15         56           Yara Fertilizers Philippines Inc.         Philippines         31         42           Nortea			5	
Yara Norge AS         Norway         663         12,616           Yara LPG Shipping AS         Norway         1,996           Yara Gas Ship AS         Norway         2,996           Yara AS         Norway         22,836           Hydro Agri Russland AS         Norway         22,836           Fertilizer Holdings AS         Norway         44,785           Yara Marine Technologies AS         Norway         44,785           Marine Global Norway AS         Norway         42           Marine Global Holding AS         Norway         422         141,616           OFD Holding S. de RL         Norway         422         141,616           Yara Panama S. de RL         Panama         15         566           Yara Peru S.R.L.         Peru         4,966           Yara Peru S.R.L.         Peru         4,966           Yara Perlitizers Philippines Inc.         Philippines         31           Pataba Holdings, Inc.         Philippines         31           Norteam Seatransport Services Inc.         Philippines         31           Vara Poland S.P.z.o.         Poland         48           ZAO Yara         Russian Federation         6         55           Yara Rwanda Ltd.         R				
Yara LPG Shipping AS         Norway         1,996           Yara Gas Ship AS         Norway         22,836           Yara Environmental Technologies AS         Norway         22,836           Hydro Agri Russland AS         Norway         44,785           Fertilizer Holdings AS         Norway         44,785           Yara Marine Technologies AS         Norway         14           Marine Global Norway AS         Norway         14           Marine Global Holding AS         Norway         422         141,616           Marine Pertulian ASA         Norway         422         141,616           OFD Holding S. de RL         Norway         422         141,616           Yara Panama S. de RL         Panama         15         566           Yara Pertulizers Philippines Inc.         Pertu         4,896           Yara Fertilizers Philippines Inc.         Philippines         31           Norteam Seatransport Services Inc.         Philippines         31           Yara Poland SP.zo.o         Poland         48           ZAO Yara         Russian Federation         48           Hydro Agri Rus Ltd.         Russian Federation           Hydro Agri Rus Ltd.         Russian Federation           Hydro Agria Rwanda Ltd. <td></td> <td></td> <td>662</td> <td>12.619</td>			662	12.619
Yara Gas Ship AS         Norway           Yara Environmental Technologies AS         Norway           Yara AS         Norway           Hydro Agri Russland AS         Norway           Fertilizer Holdings AS         Norway           Yara Marine Technologies AS         Norway           Marine Global Norway AS         Norway           Marine Global Holding AS         Norway           Yara International ASA         Norway           Yara Panama S. de RL         Norway           Yara Panama S. de RL         Panama           Yara Peru S.R.L.         Peru           Yara Fertilizers Philippines Inc.         Philippines           Norteam Seatransport Services Inc.         Philippines           Vara Pound SPzo.o         Poland           ZAO Yara         Russian Federation           Hydro Agri Rus Ltd.         Russian Federation           Hydro Agri Rus Ltd.         Russian Federation           Yara Rwanda Ltd.         Rusan Federation           Yara Rwanda Ltd.         Rusan Federation           Yara Saia Pte Ltd         Singapore           Yara Animal Nutrition South Africa (Pty) Ltd         South Africa         53           Yara Africa Fertilizers (Pty) Limited         South Africa         53	-		003	12,018
Yara Environmental Technologies AS         Norway         22,836           Yara AS         Norway         22,836           Hydro Agri Russland AS         Norway         44,788           Fertilizer Holdings AS         Norway         44,788           Yara Marine Technologies AS         Norway         11-4           Marine Global Norway AS         Norway         422         11-1           Marine Global Holding AS         Norway         422         11-1,61           OFD Holding S. de RL         Norway         422         11-1,61           OFD Holding S. de RL         Ponama         15         560           Yara Panama S. de RL         Panama         15         560           Yara Peru S.R.L.         Peru         4,99         4,99           Yara Pertilizers Philippines Inc.         Philippines         31         4,99           Yara Poland SP.zo.         Philippines         31         4,99           Yara Poland SP.zo.         Philippines         31         4,99           Yara Poland SP.zo.         Poland         48         59           Yara Poland SP.zo.         Russian Federation         6         55           OOO Mineralresurs         Russian Federation         8         55				
Yara AS         Norway         22,830           Hydro Agri Russland AS         Norway         4           Fertilizer Holdings AS         Norway         4           Yara Marine Technologies AS         Norway         4           Marine Global Norway AS         Norway         4           Marine Global Holding AS         Norway         42         11-4           Yara International ASA         Norway         42         14-1,616           OFD Holding S. de RL         Norway         42         14-1,616           Yara Panama S. de RL         Panama         15         566           Yara Peru S.R.L.         Peru         3         4.496           Yara Pertilizers Philippines Inc.         Philippines         31         4.496           Yara Poland SP.zo.         Philippines         48         5.50           OOO Mineralresurs         Russian Federation         6         5.50           Hydro Agri Rus Ltd.         Russian Federation         6         5.50	Yara Gas Ship AS	Norway		1,996
Hydro Agri Russland AS  Fertilizer Holdings AS  Anomay  Fertilizer Holdings AS  Norway  Yara Marine Technologies AS  Morway  Marine Global Norway AS  Morway  Marine Global Holding AS  Norway  Yara International ASA  Norway  Yara Panama S. de RL  Yara Peru S. RL.  Yara Peru S. RL.  Peru  Yara Peru S. RL.  Peru  Philippines  Norteam Seatransport Services Inc.  Philippines  Norteam Seatransport Services Inc.  Philippines  Norteam Seatransport Services Inc.  Philippines  Norteam Federation  Hydro Agri Rus Ltd.  Russian Federation  Hydro Agri Rus Ltd.  San Pelud  Singapore  Yara Asia Pte Ltd  South Africa  South Africa	Yara Environmental Technologies AS	Norway		
Fertilizer Holdings AS Yara Marine Technologies AS Norway Marine Global Norway AS Marine Global Holding AS Norway Marine Global Morway Marine Global Holding AS Norway Marine Global Morway	Yara AS	Norway		22,830
Yara Marine Technologies AS         Norway         Arama Marine Global Norway AS         Norway         Arama Marine Global Holding AS         Norway         Arama Marine Global Holding AS         Norway         A22         114         615         625         72         72         73         74	Hydro Agri Russland AS	Norway		
Marine Global Norway AS Marine Global Holding AS Norway Marine Global Holding AS Morway Marine Global Holding AS Morway Morway Marine Global Holding Marine Global Holding Marine Morway Marine M	Fertilizer Holdings AS	Norway		44,782
Marine Global Norway AS Marine Global Holding AS Norway Marine Global Holding AS Norway Marine Global Holding AS Norway Mara International ASA Norway Mara International ASA Norway Mara Pholoting S. de RL Norway Mara Panama S. de RL Panama Mara Peru S.R.L Mara Peru S.R.L Mara Peru S.R.L Mara Perlitizers Philippines Inc. Philippines Norteam Seatransport Services Inc. Philippines Norteam Seatransport Services Inc. Philippines Mara Poland SP.zo.o Poland Massian Federation Mydro Agri Rus Ltd. Russian Federation Hydro Agri Rus Ltd. Rwanda Ltd. Rwanda Ltd. Rwanda Ltd. Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa South Africa South Africa South Korea South Korea South Korea South Korea	Yara Marine Technologies AS	Norway		4
Marine Global Holding AS         Norway         422         141,616           Yara International ASA         Norway         422         141,616           OFD Holding S. de RL         Norway         490           Yara Panama S. de RL         Panama         15         566           Yara Peru S.R.L.         Peru         4,496           Yara Fertilizers Philippines Inc.         Philippines         31           Pataba Holdings, Inc.         Philippines         31           Norteam Seatransport Services Inc.         Philippines         31           Yara Poland SP.zo.o         Poland         48           ZAO Yara         Russian Federation         6         55           OOO Mineralresurs         Russian Federation         6         55           Hydro Agri Rus Ltd.         Russian Federation         6         55           Yara Rwanda Ltd.         Russian Federation         6         55           Yara Asia Pte Ltd         Singapore         49         3           Yara Animal Nutrition South Africa (Pty) Ltd         South Africa         53         4,122           Yara Korea Ltd.         South Korea         5	Marine Global Norway AS			114
Yara International ASA  Norway  OFD Holding S. de RL  Norway  Yara Panama S. de RL  Panama S. de RL  Peru  Yara Fertilizers Philippines Inc.  Peru  Patilippines  Norteam Seatransport Services Inc.  Philippines  Norteam Seatransport Services Inc.  Philippines  Norteam Seatransport Services Inc.  Philippines  Nordeam Seatransport Services Inc.  Poland  48  ZAO Yara  Russian Federation  Russian Federation  Hydro Agri Rus Ltd.  Russian Federation  Yara Rwanda Ltd.  Rwanda  Karratha Tan Pte Ltd  Singapore  Yara Asia Pte Ltd  Singapore  Yara Animal Nutrition South Africa (Pty) Ltd  South Africa  South Africa  South Africa  53  4,122  Yara Korea Ltd.  South Korea  5				
OFD Holding S. de RLNorway490Yara Panama S. de RLPanama15560Yara Peru S.R.L.Peru4,490Yara Fertilizers Philippines Inc.Philippines31Pataba Holdings, Inc.Philippines31Norteam Seatransport Services Inc.PhilippinesYara Poland SP.zo.oPoland48ZAO YaraRussian Federation655000 MineralresursRussian FederationHydro Agri Rus Ltd.Russian FederationYara Rwanda Ltd.RwandaKarratha Tan Pte LtdSingaporeYara Asia Pte LtdSingapore4932Yara Animal Nutrition South Africa (Pty) LtdSouth Africa10082Yara Africa Fertilizers (Pty) LimitedSouth Africa534,12Yara Korea Ltd.South Korea5	•		422	
Yara Panama S. de RLPanama15560Yara Peru S.R.L.Peru4,496Yara Fertilizers Philippines Inc.Philippines31Pataba Holdings, Inc.Philippines31Norteam Seatransport Services Inc.PhilippinesYara Poland SP.zo.oPoland48ZAO YaraRussian Federation655000 MineralresursRussian FederationHydro Agri Rus Ltd.Russian FederationYara Rwanda Ltd.RwandaKarratha Tan Pte LtdSingaporeYara Asia Pte LtdSingapore4932Yara Animal Nutrition South Africa (Pty) LtdSouth Africa10082Yara Africa Fertilizers (Pty) LimitedSouth Africa534,12Yara Korea Ltd.South Korea5			422	
Yara Peru S.R.L.Peru4,496Yara Fertilizers Philippines Inc.Philippines31Pataba Holdings, Inc.Philippines51Norteam Seatransport Services Inc.Philippines52Yara Poland SP.zo.oPoland48ZAO YaraRussian Federation655OOO MineralresursRussian Federation655Hydro Agri Rus Ltd.Russian FederationYara Rwanda Ltd.Rwanda51Karratha Tan Pte LtdSingapore4952Yara Animal Nutrition South Africa (Pty) LtdSouth Africa10082Yara Africa Fertilizers (Pty) LimitedSouth Africa534,12Yara Korea Ltd.South Korea5				
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Pataba Holdings, Inc.  Norteam Seatransport Services Inc.  Philippines Yara Poland SP.zo.o  Poland A8 ZAO Yara  Russian Federation G0O Mineralresurs Russian Federation Hydro Agri Rus Ltd. Russian Federation Yara Rwanda Ltd. Rwanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa Yara Korea Ltd. South Africa South Korea	Yara Peru S.R.L.	Peru		4,496
Norteam Seatransport Services Inc. Philippines Yara Poland SP.zo.o Poland A8 ZAO Yara Russian Federation G0O Mineralresurs Russian Federation Hydro Agri Rus Ltd. Russian Federation Yara Rwanda Ltd. Rwanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa Yara Korea Ltd. South Africa South Korea South Korea South Korea South Korea	Yara Fertilizers Philippines Inc.	Philippines	31	
Yara Poland SP.zo.o Poland 48  ZAO Yara Russian Federation 6 55  OOO Mineralresurs Russian Federation Hydro Agri Rus Ltd. Russian Federation Yara Rwanda Ltd. Rwanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa Yara Africa Fertilizers (Pty) Limited South Africa 53 Yara Korea Ltd. South Korea 5	Pataba Holdings, Inc.	Philippines		
Yara Poland SP.zo.o Poland 48  ZAO Yara Russian Federation 6 55  OOO Mineralresurs Russian Federation Hydro Agri Rus Ltd. Russian Federation Yara Rwanda Ltd. Rwanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa Yara Africa Fertilizers (Pty) Limited South Africa 53 Yara Korea Ltd. South Korea 5	Norteam Seatransport Services Inc.	Philippines		
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OOO Mineralresurs Hydro Agri Rus Ltd. Russian Federation Yara Rwanda Ltd. Rawanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa Yara Africa Fertilizers (Pty) Limited South Africa South Korea South Korea South Korea				55
Hydro Agri Rus Ltd. Russian Federation Yara Rwanda Ltd. Rwanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa Yara Africa Fertilizers (Pty) Limited South Africa Yara Korea Ltd. South Korea  Russian Federation			O	55
Yara Rwanda Ltd.  Rwanda Karratha Tan Pte Ltd Singapore Yara Asia Pte Ltd Singapore Yara Animal Nutrition South Africa (Pty) Ltd South Africa South Africa South Africa South Korea South Korea South Korea				
Karratha Tan Pte LtdSingaporeYara Asia Pte LtdSingapore493Yara Animal Nutrition South Africa (Pty) LtdSouth Africa10082Yara Africa Fertilizers (Pty) LimitedSouth Africa534,12Yara Korea Ltd.South Korea5				
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Yara Africa Fertilizers (Pty) LimitedSouth Africa534,12Yara Korea Ltd.South Korea5	Yara Asia Pte Ltd	Singapore	49	2
Yara Africa Fertilizers (Pty) LimitedSouth Africa534,12Yara Korea Ltd.South Korea5	Yara Animal Nutrition South Africa (Pty) Ltd	South Africa	100	822
Yara Korea Ltd. South Korea 5				4,122
				1,122
Y202 ID00120 N 11 Fee: 2 Fee:	Yara Iberian S.A.U.	Spain	66	7,915

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Subsidiaries	Registered office	Number of employees	Interest paid to other group companies
Yara Holdings Spain S.A.U.	Spain		1,691
Yara Holding Sverige AB	Sweden		1,031
Yara Environmental Technologies AB	Sweden	21	74
Yara AB	Sweden	265	10,526
Evodor AB	Sweden	203	10,520
Skogens Gödslings AB	Sweden		
Yara Marine Technologies AB	Sweden		538
Marine Global Sweden AB	Sweden		2
Yara Switzerland Ltd	Switzerland	39	3,045
Yara International Employment Co. AG	Switzerland		5,0.10
Balderton Fertilisers S.A.	Switzerland		
Yara Tanzania Ltd.	Tanzania	57	4.255
Yara Thailand Ltd.	Thailand	54	.,
Yara Dallol B.V.	The Netherlands	22	
Yara Vlaardingen B.V.	The Netherlands	56	
Yara Technology B.V.	The Netherlands		
Yara South America Investments B.V.	The Netherlands		
Yara Sluiskil B.V.	The Netherlands	598	47,504
Yara Shared Services B.V.	The Netherlands	10	6
Yara Nederland B.V.	The Netherlands		468,403
Yara Leamaat Delta B.V.	The Netherlands		
Yara Investments Germany N.V.	The Netherlands		23,239
Yara Industrial B.V.	The Netherlands	9	
Yara Holding Netherlands B.V.	The Netherlands	1	73,282
Yara Gas B.V.	The Netherlands	25	-, -
Yara Finance Netherlands B.V.	The Netherlands		
Yara Finance Coöperatief W.A.	The Netherlands		145,104
Yara Benelux B.V.	The Netherlands	12	-, -
Yara Caribbean Ltd.	Trinidad and Tobago		
LLC Yara Ukraine	Ukraine	4	
Yara UK Ltd	United Kingdom	301	51,655
Yara Overseas Ltd	United Kingdom		642
Yara West Sacramento Terminal LLC	United States		
Yara North America Inc.	United States	151	12
Freeport Ammonia LLC	United States		4,331
Yara Freeport LLC DBA Texas Ammonia	United States		.,
Yara Vietnam Ltd.	Vietnam	95	553
Le Vang Trading Services Ltd	Vietnam		
Yara Fertilizer Zambia Ltd	Zambia		8
		12.674	2.166.246