

Country by country reporting 2016

Yara is committed to transparency 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 transparency and accountability as to how natural resources wealth is generated and used. With basis in EU regulative, the Norwegian 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 2016 for Yara's extractive industries, applicable for Yara's mining activities in Brazil, Finland and Ethiopia;

NOK thousands, except percentages and production volumes								
Subsidiaries	Galvani	Galvani	Galvani	Galvani	Galvani	Total Galvani	Yara Suomi Oy Finland	Yara Dallol Ethiopia
Ownership ¹⁾	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 DO SALITRE	SANTA QUITERIA		SIILIJÄRVI	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	16,958	22,070	3,449	809,873	7,425	859,775	621,699	234,032
Sales revenues ²⁾	-	-	-	-	-	1,607,094	5,950,700	-
Production volumes (tons)	240,000	216,000	-	-	-	456,000	940,000	-
Purchase of goods and services in the hosting country	90,849	58,419	1,316	2,925	1,172	154,681	4,065,353	-
Payment to each government								
Government / Country	Brazil	Brazil	Brazil	Brazil	Brazil	Brazil	Finland	Ethiopia
Taxes imposed on the entity's income, production or profit	212	-	-	-	-	212	16,206	-
Royalties	-	-	85	-	-	85	-	Yes, if and when operational
License-, rental-, entry- and other fees	2,060	1,541	68	24,451	-	28,120	-	Yes, if and when operational
Stocks, shares and other ownership rights	none	none	none	none	none	none	none	Yes, if and when operational

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

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

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 successful, and if a project is implemented, a long time might elapse from exploration until production. Therefore some 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%.

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 ¹⁾	Interest paid to other group companies (NOK thousands)
Yara Argentina S.A.	Argentina	144	598
Yara Nipro Pty Ltd	Australia	-	11
Yara Australia Pty Ltd	Australia	54	147,537
Chemical Holdings Pty Ltd	Australia	-	-
Yara Pilbara Holdings Pty Ltd.	Australia	-	1
Yara Pilbara Fertilisers Pty Ltd	Australia	129	9,707
Yara Pilbara Nitrates Pty Ltd	Australia	-	-
Yara Pilbara Services Pty Ltd	Australia	62	51
Orica Mining Services Pilbara Pty Ltd	Australia	-	-
Yara Environmental Technologies GmbH	Austria	49	14
Yara Barbados Inc.	Barbados	-	-
Yara S.A.	Belgium	116	1
Battaille S.A.	Belgium	-	82
Yara Tertre S.A.	Belgium	280	133,882
Yara Belgium S.A./N.V.	Belgium	176	0
Société de Gestion d'Actifs S.A.	Belgium	-	7
Yara Trinidad Ltd.	Bermuda	245	3,345
Yara Bolivia Fertilizantes S.R.L	Bolivia	25	27
Macra Administração e Serviços Ltda	Brazil	-	156
YARA Agrofertil S/A Indústria e Comércio de Fertilizantes	Brazil	-	-
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-
Yara Brasil Fertilizantes S.A.	Brazil	3,713	828,417
Galvani Indústria, Comércio e Serviços S/A	Brazil	1,231	-
Indústria de Fertilizantes de Cubatão SA	Brazil	-	2,353
Yara Bulgaria EOOD	Bulgaria	33	-
Yara Cameroun S.A.	Cameroon	37	126
Yara Canada Inc.	Canada	24	1,214
Yara Belle Plaine Inc.	Canada	217	242,882
Yara Canada Holding Inc.	Canada	-	237,684
Yara Chile Fertilizantes LTDA	Chile	7	40
Yara Trading (Shanghai) Co. Ltd	China	46	-
Yara China Ltd.	China	-	3
Yara Environmental Protection (Qingdao) Co.,Ltd	China	5	-
Qingdao Yara Trading Co Ltd.	China	10	-
Yara Colombia S.A.	Colombia	691	18,477
Fertilizantes SAS	Colombia	-	-
Kronotendas SAS	Colombia	-	-
Suministros Y Servicios Mineros De Colombia SAS	Colombia	22	-
Yara Costa Rica S. de RL.	Costa Rica	94	4,919
Compañía de Costarricense del Café Sociedad de R.L.	Costa Rica	33	-
Yara Agri Czech Republic s.r.o.	Czech Republic	13	-
A/S Ammonia	Denmark	-	-
Yara Chemicals A/S	Denmark	9	49
Yara Chemicals Holding Denmark A/S	Denmark	-	10
Flex Gødning A/S	Denmark	-	275
Yara Suomi Oy, Danish Branch	Denmark	-	-
Yara Danmark Gødning A/S	Denmark	22	88
Yarecuador Compañía Limitada	Ecuador	17	44
Yara Agri Trade Misr.	Egypt	117	-
Misr. Speciality Fertilizers S.A.E.	Egypt	-	-
Yara Trade Misr. Ltd.	Egypt	-	-
Yara Suomi Oy	Finland	862	27,341
Yara CIS Oy	Finland	-	-
Yara Phosphates Oy	Finland	-	3,301
Yara France SAS	France	674	14,604
L'Ammoniac Agricole S.A.	France	-	276
Yara Environmental Technologies GmbH	Germany	25	320
Yara GmbH & Co. KG	Germany	473	16,820
Yara Besitz GmbH	Germany	-	-
Yara Beteiligungs GmbH	Germany	-	-
Yara Brunsbüttel GmbH	Germany	244	8,129

TABLE CONTINUES >>

>> TABLE CONTINUED

Subsidiaries	Registered office	Number of employees ¹⁾	Interest paid to other group companies (NOK thousands)
Yara Industrial GmbH	Germany	20	-
Yara Verwaltungs GmbH	Germany	-	-
Yara Investment GmbH	Germany	-	12,733
Yara ZIM Plant Technology GmbH	Germany	16	267
Yara Ghana Ltd	Ghana	48	1,028
Yara Hellas S.A.	Greece	17	967
Nutrientes y Nitratos Quetzal, S.A.	Guatemala	-	-
Yara Guatemala S.A.	Guatemala	54	867
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	23	2,540
Yara Fertilisers India Pvt. Ltd.	India	67	-
Sainik Potash Pvt Ltd.	India	-	-
P.T. Yara Indonesia	Indonesia	4	-
Yara Insurance DAC	Ireland	-	-
Yara Italia S.p.A.	Italy	372	14,796
Yara Côte d'Ivoire S.A.	Ivory Coast	46	552
Yara East Africa Ltd.	Kenya	33	6,244
UAB Movere	Lithuania	21	-
Greenbelt Fertilizers Ltd.	Malawi	-	-
Yara Fertilizers Malaysia Sdn Bhd	Malaysia	-	-
Yara International (M) Sdn. Bhd.	Malaysia	41	273
Hydrochem Mali	Mali	-	-
Yara Fertilizantes México, S.A. de C.V.	Mexico	-	59
Yara Mexico S de RL de CV	Mexico	-	12,870
Yara Servicios Op	Mexico	152	-
PROFESIONISTAS AAL	Mexico	92	-
Greenbelt Fertilizantes de Mocambique, Lda	Mozambique	-	-
Yara Mozambique, SA	Mozambique	-	-
Terminal de Fertilizantes da Beira, SA	Mozambique	-	-
Yara Myanmar Services Co., Ltd.	Myanmar	5	-
Yara Fertilizer (NZ) Ltd.	New Zealand	5	-
Yara International ASA	Norway	503	177,785
Yara Norge AS	Norway	744	12,983
Yara LPG Shipping AS	Norway	-	12,576
Yara Environmental Technologies AS	Norway	-	-
Fertilizer Holdings AS	Norway	-	40,205
Yara Marine Technologies AS	Norway	55	34
Yara AS	Norway	-	12,610
Yaraship Services AS	Norway	-	-
Marine Global Holding AS	Norway	-	679
OFD Holding S. de RL	Norway	-	-
Hydro Agri Russland AS	Norway	-	-
Yara Panama S. de RL	Panama	12	1,141
Yara Peru S.R.L.	Peru	149	3,546
Yara Fertilizers Philippines Inc.	Philippines	32	-
Norteam Seatransport Services Inc.	Philippines	-	-
Pataba Holdings, Inc.	Philippines	-	-
Yara Poland Sp z.o.o	Poland	55	-
Yara Agro Service SRL	Romania	4	-
ZAO Yara	Russian Federation	7	-
OOO Mineralresurs	Russian Federation	-	-
Hydro Agri Rus Ltd.	Russian Federation	-	-
Yara Rwanda Ltd.	Rwanda	-	-
Yara Asia Pte Ltd	Singapore	47	1
Karratha (Tan) Pte. Ltd.	Singapore	-	-
Yara Animal Nutrition South Africa (Pty) Ltd	South Africa	103	546
Yara Africa Fertilizers (Pty) Limited	South Africa	85	4,998
Yara Korea Ltd.	South Korea	5	-
Yara Holdings Spain S.A.U.	Spain	-	1,568
Yara Iberian S.A.U.	Spain	77	8,270
Evodor AB	Sweden	-	-
Yara Marine Technologies AB	Sweden	-	302
Marine Global Sweden AB	Sweden	-	1

TABLE CONTINUES >>

>> TABLE CONTINUED

Subsidiaries	Registered office	Number of employees ¹⁾	Interest paid to other group companies (NOK thousands)
Yara Environmental Technologies AB	Sweden	20	50
Yara Holding Sverige AB	Sweden	-	-
Yara AB	Sweden	312	10,748
Skogens Gödsling AB	Sweden	-	-
Balderton Fertilisers S.A.	Switzerland	-	-
Yara Switzerland Ltd	Switzerland	43	2,010
Yara IEC AG	Switzerland	-	-
Yara Tanzania Ltd.	Tanzania	65	10,956
Yara (Thailand) Ltd.	Thailand	63	-
Yara Holding Netherlands B.V.	The Netherlands	1	92,491
Yara Finance Coöperatief W.A.	The Netherlands	-	130,459
Yara Finance Netherlands B.V.	The Netherlands	-	-
Yara Nederland B.V.	The Netherlands	12	458,461
Yara Vlaardingen B.V.	The Netherlands	57	0
Yara Sluiskil B.V.	The Netherlands	635	43,699
Yara Benelux B.V.	The Netherlands	10	-
Yara Industrial B.V.	The Netherlands	10	-
Yara Technology B.V.	The Netherlands	-	-
Yara South America Investments B.V.	The Netherlands	-	-
Yara Investments Germany SE	The Netherlands	-	22,281
Yara Dallol B.V.	The Netherlands	29	-
Yara Caribbean Ltd.	Trinidad and Tobago	-	-
LLC Yara Ukraine	Ukraine	5	-
Greenbelt Africa Ltd	United Arab Emirates	-	-
Yara UK Ltd	United Kingdom	253	16,383
Yara Overseas Ltd	United Kingdom	-	480
Freeport Ammonia LLC	United States	-	4,890
Yara Freeport LLC DBA Texas Ammonia	United States	-	-
Yara North America Inc.	United States	168	60,949
Yara West Sacramento Terminal LLC	United States	-	2
Yara Vietnam Co. Ltd.	Vietnam	102	1,154
Le Vang Trading Services Ltd	Vietnam	-	-
Yara Fertilizer Zambia Ltd	Zambia	158	14,218
		14,736	2,902,465

1) Includes permanent- and temporary employees, interns and apprentices (2015: 13,898).