

# Country by country reporting 2017

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. The country by country report for 2017 has been prepared in accordance with the Norwegian Accounting Act §3-3d and the Norwegian Security Trading Act §5-5a, and the report is approved by the Board of directors and included in their responsibility statement on page 157 in the Annual report for 2017.

Provided below is the country-by-country reporting for 2017 for Yara's extractive industries, applicable for Yara's mining activities in Brazil, Finland and Ethiopia;

NOK thousand, except percentages and production volumes								
Subsidiaries	Galvani	Galvani	Galvani	Galvani	Galvani	Total Galvani	Yara Suomi Oy Finland	Yara Dallol 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 ore	Potash
<b>General information</b>								
Project	LAGAMAR	ANGICO	IRECE	SERRA DO SALITRE	SANTA QUITERIA		SIILINJÄRVI	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	13,775	38,279	413	1,172,972	2,641	1,228,080	382,315	25,822
Sales revenues <sup>2)</sup>	-	-	-	-	-	1,886,507	6,635,138	-
Production volumes (tonnes)	226,000	219,000	-	-	-	445,000	979,000	-
Incurring costs for purchase of goods and services in the hosting country including any related activities in other countries	83,430	40,851	2,567	4,028	21	130,897	4,396,378 <sup>2)</sup>	-
<b>Payment to each government</b>								
Government / Country	Brazil	Brazil	Brazil	Brazil	Brazil	Brazil	Finland	Ethiopia
Taxes imposed on the entity's income, production or profit	181	-	-	-	-	181	38,359 <sup>2)</sup>	-
Royalties	1,152	-	-	-	-	1,152	-	Yes, if and when operational
License-, rental-, entry- and other fees	3,494	20,561	1,957	816	-	26,828	-	330
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

Figures presented for Galvani owned projects are presented on a 100% basis.

## 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%.

## Information about subsidiaries

NOK millions Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (Loss) before income tax	Income Tax Accrued - Current Year	Income Tax Paid (on cash basis)	Accu- mulated earnings <sup>(A)</sup>
Yara Argentina S.A.	Argentina	147	-	847	10	(15)	(8)	(184)
Chemical Holdings Pty Ltd	Australia	-	-	-	21	(0)	-	1,699
Yara Australia Pty Ltd	Australia	51	(134)	359	(280)	(27)	(2)	(111)
Yara Nipro Pty Ltd	Australia	-	(0)	195	17	(3)	(2)	134
Yara Pilbara Fertilisers Pty Ltd	Australia	-	(12)	1,462	(505)	27	-	6,656
Yara Pilbara Holdings Pty Ltd.	Australia	178	-	-	17	(2)	-	182
Yara Pilbara Services Pty Ltd	Australia	-	(0)	-	0	2	-	0
Yara Environmental Technologies GmbH, Austria	Austria	40	(0)	196	(32)	(4)	(1)	(77)
Yara Barbados Inc.	Barbados	-	-	-	(0)	-	-	(1)
Battaille S.A.	Belgium	-	(0)	140	(16)	-	-	(12)
Société de Gestion d'Actifs S.A.	Belgium	-	-	0	(0)	-	-	(22)
Yara Belgium S.A./N.V.	Belgium	172	(0)	14	157	(43)	(31)	1,459
Yara S.A.	Belgium	120	(0)	2	23	(14)	(1)	313
Yara Terte S.A.	Belgium	271	(18)	2,872	695	-	(19)	3,598
Yara Trinidad Ltd.	Bermuda	244	(6)	423	(33)	-	(0)	(285)
Yara Bolivia Fertilizantes S.R.L	Bolivia	6	-	67	(11)	-	-	20
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	(0)	0	(6)	-	-	(7)
Galvani Indústria, Comércio e Serviços S/A	Brazil	1,352	-	1,887	(160)	-	(4)	817
Indústria de Fertilizantes de Cubatão SA	Brazil	-	(3)	0	54	(3)	(3)	(83)
Macra Administração e Serviços Ltda	Brazil	-	-	4	2	(1)	(0)	10
Yara Agrofertil S.A. Indústria e Comércio de Fertilizantes	Brazil	-	-	-	(57)	0	(0)	(612)
Yara Brasil Fertilizantes S.A.	Brazil	4,363	(852)	25,064	(1,269)	-	(3)	(4,257)
Yara Bulgaria EOOD	Bulgaria	30	(0)	6	(2)	-	-	(5)
Yara Cameroun S.A.	Cameroun S.A.	38	(0)	142	(10)	(4)	(8)	(24)
Yara Belle Plaine Inc.	Canada	211	(162)	3,092	917	(288)	(394)	2,396
Yara Canada Holding Inc.	Canada	-	(157)	-	1,570	(1)	(1)	(21)
Yara Canada Inc.	Canada	23	(1)	981	58	(15)	(11)	316
Yara Chile Fertilizantes Ltda.	Chile	11	(0)	53	(2)	(1)	(1)	(0)
Qingdao Yara Trading Co Ltd.	China	9	-	46	(2)	-	-	(31)
Yara China Ltd.	China	-	(0)	-	(0)	-	-	(104)
Yara Environmental Protection (Qingdao) Co.,Ltd	China	4	(1)	14	(2)	-	-	(51)
Yara Trading (Shanghai) Co. Ltd	China	51	-	2,240	78	-	-	(330)
Fertilizantes SAS	Colombia	-	-	-	0	(0)	(0)	2
Kronotendas SAS	Colombia	-	-	-	16	-	(0)	0
Yara Colombia S.A.	Colombia	705	(24)	2,958	(233)	(3)	(74)	58
Yara Industrial Columbia S.A.S.	Colombia	23	-	31	6	(0)	(2)	(95)
Compañía de Costarricense del Café Sociedad de R.L.	Costa Rica	-	-	29	(2)	-	(0)	(0)
Yara Costa Rica S. de RL.	Costa Rica	80	(3)	284	(1)	(2)	(0)	32
Yara Agri Czech Republic s.r.o.	Czech Republic	14	(0)	176	2	(0)	(2)	2
Ammonia A/S	Denmark	-	-	0	(3)	(0)	-	66
Flex Gødning A/S	Denmark	-	(0)	47	1	-	-	5
Yara Danmark AS	Denmark	31	(0)	1,181	112	(26)	(25)	427
Yarecuador Cia. Ltda.	Ecuador	27	(0)	163	7	(2)	(5)	7
Misr. Speciality Fertilizers S.A.E.	Egypt	-	-	30	1	-	-	(14)
Yara Agri Trade Misr.	Egypt	109	-	187	11	(3)	(2)	37
Yara Trade Misr. Ltd.	Egypt	-	-	-	2	0	(0)	6
Yara Eesti OÜ	Estonia	2	-	0	0	-	-	0
Yara Dallol B.V.	Ethiopia	15	-	-	(42)	-	-	(260)
Yara Phosphates Oy	Finland	-	(2)	1,103	12	-	-	187
Yara Suomi Oy	Finland	853	(27)	6,635	338	(36)	(94)	2,285
Yara Suomi Oy East Europe	Finland	-	-	-	(0)	-	-	0
L'Ammoniac Agricole S.A.	France	-	(0)	-	(1)	-	-	(68)
Yara France SAS	France	643	(18)	5,688	(718)	(0)	(18)	(655)

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NOK millions Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (Loss) before income tax	Income Tax Accrued - Current Year	Income Tax Paid (on cash basis)	Accu- mulated earnings <sup>4)</sup>
Yara Besitz GmbH	Germany	-	-	120	2	-	-	576
Yara Beteiligungs GmbH	Germany	-	-	-	0	-	(0)	(3)
Yara Brunsbüttel GmbH	Germany	238	(9)	2,166	(24)	-	-	191
Yara Environmental Technologies GmbH	Germany	8	(0)	81	(26)	-	-	(74)
Yara GmbH & Co. KG	Germany	508	(14)	5,439	190	(42)	(63)	581
Yara Investment GmbH	Germany	-	(11)	-	1	-	-	0
Yara Investments Germany SE	Germany	-	(30)	-	146	(51)	(47)	(790)
Yara Verwaltungs GmbH	Germany	-	-	5	0	-	(0)	0
Yara ZIM Plant Technology GmbH	Germany	13	(0)	2	0	-	-	(12)
Yara Ghana Ltd	Ghana	49	(3)	229	(5)	(1)	(2)	126
Yara Hellas S.A.	Greece	19	-	771	36	(13)	(0)	354
Nutrientes y Nitratos Quetzal, S.A.	Guatemala	-	-	41	1	(0)	(0)	0
Yara Guatemala S.A.	Guatemala	80	(0)	415	64	(16)	(17)	164
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	25	(1)	416	13	(1)	(1)	64
Sainik Potash Pvt Ltd.	India	-	-	-	0	-	-	(120)
Yara Fertilisers India Pvt. Ltd.	India	137	-	259	(28)	-	-	(63)
P.T. Yara Indonesia	Indonesia	26	-	45	(2)	(0)	(2)	7
Yara Insurance DAC	Ireland	-	-	201	(6)	(0)	(1)	573
Yara Italia S.p.A.	Italy	366	(13)	3,675	21	(2)	(12)	2,113
Yara Côte d'Ivoire S.A.	Ivory Coast	42	(1)	262	(19)	(1)	(1)	(12)
Yara East Africa Ltd.	Kenya	43	(2)	419	19	(8)	(0)	123
Yara Latvija SIA	Latvia	2	-	0	0	(0)	-	0
UAB Movere	Lithuania	19	-	49	1	(0)	(0)	4
Yara Lietuva, UAB	Lithuania	3	-	0	0	(0)	-	0
Yara Malawi Ltd.	Malawi	-	-	8	20	-	(0)	(1)
Yara Fertilizers Malaysia Sdn Bhd	Malaysia	-	-	0	2	(0)	(0)	(7)
Yara International (M) Sdn. Bhd.	Malaysia	42	-	333	15	(2)	(2)	(37)
Hydrochem Mali	Mali	-	-	-	3	-	-	-
Operaciones BPT	Mexico	195	-	-	-	-	-	-
Profesionistas AAL	Mexico	108	(0)	4	1	(2)	(2)	(2)
Yara Fertilizantes México, S.A. de C.V.	Mexico	-	(0)	-	(0)	0	-	(13)
Yara Mexico S de RL de CV	Mexico	-	(10)	1,972	161	(51)	(113)	86
Greenbelt Fertilizantes de Mocambique, Lda	Mozambique	-	-	68	(27)	0	(0)	(67)
Yara Myanmar Ltd.	Myanmar	13	-	13	(9)	-	(0)	(13)
Yara Fertilizer (NZ) Ltd.	New Zealand	5	-	52	3	(1)	(1)	27
Fertilizer Holdings AS	Norway	-	(1)	-	13,615	(102)	(96)	26,875
Herøya Nett AS	Norway	26	(0)	54	1	(1)	-	40
Marine Global Holding AS	Norway	-	(0)	1	11	-	-	18
Norteam Seatransport Services Inc.	Norway	-	-	-	(1)	-	-	0
OFD Holding S. de RL	Norway	-	-	-	82	(1)	(1)	1,922
Yara AS	Norway	-	(38)	-	338	(9)	(18)	1,693
Yara Environmental Technologies AS	Norway	10	-	-	0	-	-	(0)
Yara LPG Shipping AS	Norway	-	(7)	277	58	-	-	100
Yara Marine Technologies AS	Norway	-	(0)	148	(5)	(8)	-	16
Yara Norge AS	Norway	743	(45)	9,370	750	(153)	(2)	982
Yara Panama S. de RL	Panama	3	(1)	67	2	(1)	(0)	(2)
Yara Peru S.R.L.	Peru	117	(3)	895	(22)	-	(7)	77
Pataba Holdings, Inc.	Philippines	-	-	-	(0)	-	-	(0)
Yara Fertilizers Philippines Inc.	Philippines	38	-	745	18	4	(8)	(33)
Yara Poland Sp z.o.o	Poland	60	-	1,181	57	(10)	(11)	61
Yara Crop Nutrition Romania SRL	Romania	4	(0)	2	(1)	-	-	(1)
Hydro Agri Rus Ltd.	Russian Federation	-	-	-	1	-	-	(17)
OOO Mineralresurs	Russian Federation	-	-	-	(0)	-	-	-
ZAO Yara	Russian Federation	7	(0)	11	2	(0)	(0)	(4)

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NOK millions Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (Loss) before income tax	Income Tax Accrued - Current Year	Income Tax Paid (on cash basis)	Accu- mulated earnings <sup>4)</sup>
Yara Rwanda Ltd.	Rwanda	-	-	131	(5)	-	-	(10)
Karratha Tan Pte Ltd.	Singapore	-	-	-	-	-	-	-
Yara Asia Pte Ltd	Singapore	45	(0)	8,102	985	(47)	(55)	7,784
Yara Africa Fertilizers (Pty) Limited	South Africa	57	(5)	683	60	(10)	(12)	30
Yara Animal Nutrition South Africa (Pty) Ltd	South Africa	110	(1)	509	18	(3)	(6)	105
Yara Korea Ltd.	South Korea	6	-	8	2	(0)	(0)	(6)
Yara Iberian S.A.U.	Spain	76	(8)	1,827	(61)	(32)	(26)	114
Marine Global Sweden AB	Sweden	-	-	-	0	-	(0)	3
Miljø Teknologi Scandinavia AB	Sweden	-	-	1	(0)	-	(0)	(1)
Skogens Gudsings AB	Sweden	-	(0)	18	(0)	-	(0)	0
Yara AB	Sweden	312	(27)	3,070	564	(42)	(58)	751
Yara Environmental Technologies AB	Sweden	52	(0)	39	0	-	(1)	11
Yara Marine Technologies AB	Sweden	-	(0)	174	13	(3)	(1)	12
Balderton Fertilisers S.A.	Switzerland	-	-	-	1	(0)	(1)	7
Yara IEC AG	Switzerland	-	-	1	1	(0)	(1)	14
Yara Switzerland Ltd	Switzerland	44	(1)	33,340	1,385	(157)	(88)	5,811
Yara Tanzania Ltd.	Tanzania	62	(9)	500	(54)	(2)	(2)	(166)
Yara Thailand Ltd.	Thailand	64	-	1,393	44	(5)	(5)	(290)
Yara Holding Netherlands B.V.	The Netherlands	1	(164)	1	10,380	(576)	(764)	5,673
Yara Nederland B.V.	The Netherlands	16	(454)	16	1,219	-	-	27,233
Yara Sluiskil B.V.	The Netherlands	613	(51)	7,780	868	-	-	1,433
Yara South America Investments B.V.	The Netherlands	-	-	-	(0)	-	-	(0)
Yara Technology B.V.	The Netherlands	-	-	-	(0)	-	-	(0)
Yara Vlaardingen B.V.	The Netherlands	79	(0)	1,905	219	-	-	613
Yara Caribbean Ltd.	Trinidad and Tobago	-	-	-	63	(5)	(5)	2,157
Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	Turkey	-	-	-	-	-	-	-
LLC Yara Ukraine	Ukraine	9	-	1	1	-	-	(6)
Greenbelt Africa Ltd.	United Arab Emirates	-	-	-	-	-	-	-
Yara Overseas Ltd	United Kingdom	-	(0)	-	2	(0)	(0)	19
Yara Phosyn Ltd.	United Kingdom	-	-	-	-	-	-	-
Yara UK Ltd	United Kingdom	260	(10)	5,526	391	(43)	(92)	452
Agronomic Technology Corp.	United States	-	-	-	-	-	-	-
Freeport Ammonia LLC	United States	-	(0)	-	29	-	-	20
Yara North America Inc.	United States	179	(112)	5,427	288	(130)	(163)	3,192
Yara West Sacramento Terminal LLC	United States	-	-	20	7	2	-	10
Le Vang Trading Services Ltd	Vietnam	-	-	-	(0)	0	(0)	2
Yara Vietnam Co. Ltd.	Vietnam	109	(1)	271	9	(1)	(6)	(4)
Yara Fertilizer Zambia Ltd	Zambia	124	(20)	401	(141)	-	(0)	(177)
<b>Subtotal</b>		<b>14,990</b>	<b>(2,470)</b>	<b>159,562</b>	<b>32,489</b>	<b>(1,992)</b>	<b>(2,403)</b>	
Joint operations and equity accounted investees			-	805	(120)	(41)	(44)	
Parent company <sup>5)</sup>		537	(150)	2,316	1,098	126	(19)	
Cash received from tax authorities		-	-	-	-	-	821	
Group Eliminations		-	2,620	(69,204)	(28,664)	239	-	
<b>Grand total</b>		<b>15,527</b>	<b>-</b>	<b>93,479 <sup>1)</sup></b>	<b>4,803 <sup>1)</sup></b>	<b>(1,668) <sup>2)</sup></b>	<b>(1,645) <sup>3)</sup></b>	

1) Reconcilable against Group Consolidated statement of income

2) Reconcilable against Group Note 10 Income taxes

3) Reconcilable against Group Consolidated statement of cash flows

4) Accumulated earnings reflect retained earnings. This does not necessarily reflect group accumulated earnings and the amount includes legal reserves due to local regulations allocating retained earnings to legal reserves.

5) Reflects IFRS which deviate from the parent financial statements due to different timing of group contributions/dividends.

The table is based on IFRS figures used for Group accounting purposes. The report may differ from statutory accounts due to local GAAP differences.

## Main business activities

Subsidiaries	Tax Jurisdiction	Research and Development	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Argentina S.A.	Argentina					X								
Chemical Holdings Pty Ltd.	Australia											X		
Yara Australia Pty Ltd.	Australia				X	X						X		
Yara Nipro Pty Ltd.	Australia				X	X								
Yara Pilbara Fertilisers Pty Ltd.	Australia				X									
Yara Pilbara Holdings Pty Ltd.	Australia											X		
Yara Pilbara Services Pty Ltd.	Australia						X							
Yara Environmental Technologies GmbH	Austria			X	X	X								
Yara Barbados Inc.	Barbados											X		
Battaille S.A.	Belgium					X								
Société de Gestion d'Actifs S.A.	Belgium												X	
Yara Belgium S.A./N.V.	Belgium						X				X			
Yara S.A.	Belgium						X		X					
Yara Tertre S.A.	Belgium				X	X								
Yara Trinidad Ltd.	Bermuda				X									
Yara Bolivia Fertilizantes S.R.L.	Bolivia					X								
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil			X										
Galvani Indústria, Comercio e Servicos S.A.	Brazil				X	X								
Indústria de Fertilizantes de Cubatão S.A.	Brazil												X	
Macra Administração e Serviços Ltda.	Brazil						X							
Yara Agrofertil S.A. Indústria e Comércio de Fertilizantes	Brazil											X		
Yara Brasil Fertilizantes S.A.	Brazil				X	X								
Yara Bulgaria EOOD	Bulgaria					X								
Yara Cameroun S.A.	Cameroon					X								
Yara Belle Plaine Inc.	Canada				X	X								
Yara Canada Holding Inc.	Canada											X		
Yara Canada Inc.	Canada					X								
Yara Chile Fertilizantes Ltda.	Chile					X								
Qingdao Yara Trading Co. Ltd.	China					X								
Yara China Ltd.	China					X								
Yara Environmental Protection (Qingdao) Co. Ltd.	China					X								
Yara Trading (Shanghai) Co. Ltd.	China					X								
Fertilianos SAS	Colombia					X								
Yara Colombia S.A.	Colombia				X	X								
Yara Industrial Columbia S.A.S	Colombia					X								
Yara Costa Rica S. de RL.	Costa Rica					X								
Yara Agri Czech Republic s.r.o.	Czech Republic					X								
Ammonia A/S	Denmark					X								
Flex Gødning A/S	Denmark					X								
Yara Danmark A/S	Denmark		X		X	X								
Yacuador Compania Ltd.	Ecuador					X	X							
Misr. Speciality Fertilizer S.A.E.	Egypt					X								
Yara Agri Trade Misr. Ltd.	Egypt					X								
Yara Trade Misr. Ltd.	Egypt											X		
Yara Eesti Oü	Estonia					X								
Yara Dallol B.V.	Ethiopia					X								
Yara Phosphates Oy	Finland					X								
Yara Suomi Oy	Finland					X	X							
L'Ammoniac Agricole S.A.	France												X	
Yara France SAS	France					X	X			X				
Yara Besitz GmbH	Germany		X											
Yara Beteiligungs GmbH	Germany											X		
Yara Brunsbüttel GmbH	Germany					X								
Yara Environmental Technologies GmbH	Germany					X	X							
Yara GmbH & Co. KG	Germany	X			X	X								
Yara Investment GmbH	Germany											X		
Yara Investments Germany SE	Germany											X		
Yara Verwaltungs GmbH	Germany						X							
Yara ZIM Plant Technology GmbH	Germany	X				X								

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Subsidiaries	Tax Jurisdiction	Research and Development	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Hellas S.A.	Greece					X								
Nutrientes y Nitratos Quetzales, S.A.	Guatemala					X								
Yara Guatemala S.A.	Guatemala					X								
Yara Hungaria Gyarto es Kereskedelmi KFT	Hungary					X								
Sainik Potash Pvt. Ltd.	India											X		X
Yara Fertilisers India Pvt. Ltd.	India					X								
P.T. Yara Indonesia	Indonesia					X								
Yara Insurance DAC	Ireland									X				
Yara Italia S.p.A.	Italy				X	X			X					
Yara Côte d'Ivoire S.A.	Ivory Coast					X								
Yara East Africa Ltd.	Kenya					X								
Yara Latvija SIA	Latvia					X								
UAB Movere - logistics	Lithuania					X								
Yara Lietuva, UAB	Lithuania					X								
Yara Malawi Ltd.	Malawi					X								
Yara Fertilizers Malaysia Sdn Bhd	Malaysia					X								
Yara International (M) Sdn. Bhd.	Malaysia					X								
Operaciones BPT	Mexico						X							
Profesionistas AAL	Mexico					X	X							
Yara México S. de R.L. de C.V.	Mexico					X								
Greenbelt Fertilizantes de Mocambique, Lda	Mozambique					X								
Yara Myanmar Ltd.	Myanmar					X	X							
Yara Fertilizers (NZ) Ltd	New Zealand					X								
Fertilizer Holdings AS	Norway										X			X
Herøya Nett AS	Norway				X									
Marine Global Holding AS	Norway										X			X
Norteam Seatransport Services Inc	Norway					X								
OFD Holding S. de RL	Norway										X			X
Yara AS	Norway								X					
Yara Environmental Technologies AS	Norway	X				X								
Yara LPG Shipping AS	Norway													X
Yara Marine Technologies AS	Norway	X												
Yara Norge AS	Norway				X	X								
Yara Panama S. de R.L.	Panama					X								
Yara Peru S.R.L.	Peru					X								
Pataba Holdings, Inc.	Philippines												X	
Yara Fertilizers Philippines Inc.	Philippines					X								
Yara Poland Sp.zo.o	Poland					X								
Yara Crop Nutrition Romania SRL	Romania					X								
Hydro Agri Rus Ltd.	Russian Federation												X	
ZAO Yara	Russian Federation					X								
Yara Rwanda Ltd.	Rwanda					X								
Karratha Tan Pte Ltd.	Singapore				X		X							
Yara Asia Pte Ltd.	Singapore					X	X				X			
Yara Africa Fertilizers (Pty) Limited	South Africa					X	X							
Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa				X	X								
Yara Korea Ltd.	South Korea					X								
Yara Iberian S.A.U.	Spain					X								
Marine Global Sweden AB	Sweden					X								
Miljö Teknologi Scandianvia AB	Sweden				X									
Skogens Gödslings AB	Sweden				X									
Yara AB	Sweden				X	X								
Yara Environmental Technologies AB	Sweden				X	X								
Yara Marine Technologies AB	Sweden	X												
Balderton Fertilisers S.A	Switzerland										X			X
Yara IEC AG	Switzerland						X							
Yara Switzerland Ltd.	Switzerland			X		X								

TABLE CONTINUES &gt;&gt;

