

# Country by country reporting 2018

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 2018 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 161 in the Annual report for 2018.

## Basis of Preparation

### Materiality

Payments constituting a single payment, or series of related payments that equal or exceed NOK 800,000 during the year are reported. If payments are below the threshold in a given country, they will not be included in the overview of projects and payments.

## Scope

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

## Government

Government is for the purpose of this report defined as any national, regional or local authority of a country and includes any department, agency or entity controlled by such an authority.

## Reporting principles

Payments to governments are based on cash basis and all other financial data is based on IFRS as used for Group accounting purposes.

Payments done in other currencies than USD are reported with an average exchange rates for the year.

The report may differ from statutory accounts due to local GAAP differences.

Provided below is the country-by-country reporting for 2018 for Yara's extractive industries, applicable for Yara's mining activities in Brazil and Finland

USD thousands, except percentages and production volumes						Galvani Indústria, Comércio e Serviços S/A			Yara Suomi Oy
Subsidiaries									
Ownership		60%	60%	60%	60%	60%	100%	100%	100%
Products		Phosphate	Phosphate	Phosphate	Phosphate		Phosphate	Phosphate	
<b>General information</b>									
Project		LAGAMAR	IRECE	ANGICO	SERRA DO SALITRE	Total legal entity	SIILIJÄRVI	SOKLI	Total legal entity
Hosting Country		Brazil	Brazil	Brazil	Brazil	Brazil	Finland	Finland	Finland
Industry		Mining	Mining	Mining	Mining	Mining	Mining	Mining	Mining
Stage		Extracting <sup>3)</sup>	Development	Extracting	Extracting		Extracting	Development	
Investments						437,155			99,220
Sales revenues						237,564			886,039
Production volumes (1,000 tonnes of phosphate concentrate)						343			989
Operating Costs and Expenses						276,490			783,615
<b>Payment to each government <sup>1)</sup></b>									
<b>Authority</b>									
Country		Brazil	Brazil	Brazil	Brazil	Brazil			Finland
Taxes imposed on the entity's income, production or profit	Federal or National Authorities	24	-	-	-	24	13,409 <sup>4)</sup>		13,409
Royalties	Municipal Authorities	116	-	-	-	116			-
License-, rental-, entry- and other fees	Federal or National Authorities	280	9	331	5	625			
License-, rental-, entry- and other fees	Municipal Authorities	135	134	2,544	136	2,950		199 <sup>2)</sup>	199

1) 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.

2) Payment concerns environmental permit fee and redemption fee.

3) Lagamar project was closed in 2018.

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

## Information about subsidiaries

USD 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)	Accumulated earnings <sup>(1)</sup>
Yara Argentina S.A.	Argentina	143	-	117	4	(2)	(1)	(21)
Chemical Holdings Pty Ltd.	Australia	-	-	-	0	-	-	206
Karratha Tan Pte Ltd.	Australia	-	-	-	-	-	-	-
Yara Australia Pty Ltd.	Australia	48	(18)	42	(28)	-	(0)	(44)
Yara Nipro Pty Ltd.	Australia	-	0	20	0	-	-	15
Yara Pilbara Fertilisers Pty Ltd.	Australia	194	(1)	144	(57)	7	-	761
Yara Pilbara Holdings Pty Ltd.	Australia	-	-	-	0	-	-	29
Yara Pilbara Services Pty Ltd.	Australia	2	(0)	-	0	-	-	0
Yara Environmental Technologies GmbH, Austria	Austria	42	(0)	28	(6)	(0)	(0)	(16)
Yara Barbados Inc.	Barbados	-	(0)	-	(0)	-	-	(0)
Battaille S.A.	Belgium	-	(0)	12	1	-	-	1
Société de Gestion d'Actifs S.A.	Belgium	-	(0)	0	(0)	-	-	(3)
Yara Belgium S.A./N.V.	Belgium	172	(0)	0	280	(0)	(3)	324
Yara S.A.	Belgium	123	(0)	0	3	(1)	(5)	13
Yara Tertre S.A.	Belgium	283	-	352	(51)	(0)	-	94
Yara Bolivia Fertilizantes S.R.L	Bolivia	1	-	0	(0)	-	-	2
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	(0)	-	(0)	(0)	-	(1)
Galvani Indústria, Comércio e Serviços S.A.	Brazil	1,369	(39)	238	(63)	-	(2)	6
Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	(0)	-	0	(0)	(0)	(9)
Macra Administração e Serviços Ltda.	Brazil	-	-	1	0	(0)	(0)	1
Yara Brasil Fertilizantes S.A.	Brazil	4,793	(59)	3,260	7	0	(0)	(419)
Yara Bulgaria EOOD	Bulgaria	36	(0)	1	(1)	-	-	(1)
Yara Cameroun S.A.	Cameroon	29	(0)	15	(0)	(0)	(0)	(5)
Yara Belle Plaine Inc.	Canada	203	(22)	400	159	(31)	(29)	298
Yara Canada Holding Inc.	Canada	-	(23)	-	87	(0)	(0)	(2)
Yara Canada Inc.	Canada	25	(0)	126	10	(3)	(1)	43
Yara Chile Fertilizantes Ltda.	Chile	12	-	9	(2)	-	(0)	(1)
Qingdao Yara Trading Co. Ltd.	China	2	-	19	1	-	-	(2)
Yara China Ltd.	China	-	-	-	-	-	-	-
Yara Environmental Protection (Qingdao) Co. Ltd.	China	4	(0)	1	2	-	-	(5)
Yara Marine Technologies (Shanghai) Co. Ltd.	China	-	-	-	-	-	-	-
Yara Trading (Shanghai) Co. Ltd.	China	58	-	346	25	-	-	(16)
Fertilizanos S.A.S.	Colombia	-	-	-	0	(0)	(0)	0
Yara Colombia S.A.	Colombia	719	(3)	382	(33)	(1)	(9)	(19)
Yara Industrial Colombia S.A.S.	Colombia	23	-	13	2	(0)	(0)	(9)
Yara Costa Rica S. de R.L.	Costa Rica	78	(0)	31	(3)	-	(0)	1
Yara Agri Czech Republic s.r.o.	Czech Republic	14	-	23	0	(0)	(0)	(0)
A/S Armonia	Denmark	-	-	0	0	-	-	8
Flex Gødning A/S	Denmark	-	(0)	3	0	-	-	1
Yara Danmark A/S	Denmark	34	(0)	139	14	(3)	(4)	29
Yarecuador Cia. Ltda.	Ecuador	30	(0)	25	2	(0)	(1)	2
Misr Speciality Fertilizers S.A.E.	Egypt	-	-	5	0	-	(0)	(2)
Yara Agri Trade Misr	Egypt	110	-	24	1	(0)	(0)	4
Yara Trade Misr Ltd.	Egypt	-	-	-	0	-	(0)	1
Yara Eesti OÜ	Estonia	2	-	0	0	-	-	0
Yara Dallol B.V.	Ethiopia	18	(0)	-	(5)	-	-	(37)
Yara Phosphates Oy	Finland	-	(0)	129	1	(0)	-	23
Yara Suomi Oy	Finland	832	(4)	886	86	(13)	(5)	270
L'Ammoniac Agricole S.A.	France	-	-	-	(0)	-	-	(8)
Yara France SAS	France	635	(2)	716	(81)	(0)	(1)	(152)
Yara Besitz GmbH	Germany	-	(0)	16	0	-	-	67
Yara Brunsbüttel GmbH	Germany	238	(1)	288	(3)	-	-	22
Yara Environmental Technologies GmbH	Germany	10	(0)	10	(1)	-	-	(9)

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USD 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 GmbH & Co. KG	Germany	575	(1)	694	28	-	(7)	93
Yara Investment GmbH	Germany	-	(1)	-	3	-	-	0
Yara Investments Germany SE	Germany	-	(3)	-	(3)	-	(8)	(95)
Yara Verwaltungs GmbH	Germany	-	-	1	0	(0)	-	0
Yara ZIM Plant Technology GmbH	Germany	10	(0)	0	(0)	-	-	(1)
Yara Ghana Ltd.	Ghana	52	(1)	35	0	(0)	(0)	15
Yara Hellas S.A.	Greece	29	-	100	5	(2)	(1)	44
Nutrientes y Nitratos Quetzal, S.A.	Guatemala	-	-	3	0	(0)	(0)	0
Yara Guatemala S.A.	Guatemala	83	(0)	53	5	(1)	(2)	23
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	26	(0)	49	1	(0)	(0)	8
Sainik Potash Pvt Ltd.	India	-	-	-	(0)	-	-	(15)
Yara Fertilisers India Pvt. Ltd.	India	611	(5)	443	(11)	(0)	(0)	(16)
Talec Engineers Pvt. Ltd.	India	18	-	4	1	(0)	(0)	1
P.T. Yara Indonesia	Indonesia	29	-	14	0	(0)	(0)	1
Yara Insurance DAC	Ireland	-	-	31	5	(1)	-	71
Yara Italia S.p.A.	Italy	364	(0)	486	(14)	-	(2)	178
Yara Côte d'Ivoire S.A.	Ivory Coast	33	(0)	35	(3)	-	(0)	(5)
Yara East Africa Ltd.	Kenya	38	(0)	56	(1)	(0)	-	15
Yara Latvija SIA	Latvia	3	(0)	0	0	(0)	(0)	0
UAB Movere	Lithuania	19	-	7	0	(0)	(0)	0
Yara Lietuva, UAB	Lithuania	55	(0)	0	(1)	(0)	(0)	(0)
Yara Malawi Ltd.	Malawi	-	-	-	0	(0)	-	(0)
Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	-	-	0	(0)	(0)	(0)	(1)
Yara International (M) Sdn. Bhd.	Malaysia	45	-	43	2	-	(0)	(2)
Yara Mexico S. de R.L. de C.V.	Mexico	176	(2)	261	19	(5)	(1)	8
Profesionistas AAL, S. de R.L. de C.V.	Mexico	125	(0)	1	0	(0)	(0)	(0)
Yara Servicios Corporativos, S.A.	Mexico	-	-	-	(0)	-	-	(0)
Yara Mozambique Lda.	Mozambique	-	-	11	(2)	-	(0)	(10)
Yara Myanmar Ltd.	Myanmar	26	-	6	(2)	(0)	-	(4)
Yara Fertilizers (NZ) Ltd.	New Zealand	6	(0)	7	0	(0)	(0)	1
Fertilizer Holdings AS	Norway	-	-	-	307	(10)	(4)	2,013
Herøya Nett AS	Norway	26	(0)	13	1	(0)	-	5
Marine Global Holding AS	Norway	-	-	0	1	0	-	3
Norteam Seatransport Services Inc.	Norway	-	-	-	(0)	-	-	0
OFD Holding S. de R.L.	Norway	-	-	-	11	-	-	246
Yara AS	Norway	-	(9)	-	78	(19)	(7)	256
Yara Environmental Technologies AS	Norway	-	-	-	0	0	-	0
Yara LPG Shipping AS	Norway	-	(1)	28	0	-	(0)	(17)
Yara Marine Technologies AS	Norway	20	(0)	84	(1)	(0)	(1)	1
Yara Norge AS	Norway	730	(19)	1,319	107	(16)	-	135
Yara Birkeland AS	Norway	-	-	-	0	(0)	-	0
Yara Panama S. de R.L.	Panama	4	(0)	8	1	(0)	(0)	0
Yara Peru S.A.	Peru	93	(1)	94	(6)	-	(0)	2
Pataba Holdings Inc.	Philippines	-	-	-	(0)	0	-	(0)
Yara Fertilizers Philippines Inc.	Philippines	45	-	86	2	(0)	(0)	(2)
Yara Poland Sp. z o.o.	Poland	63	-	159	5	(2)	(2)	10
Yara Crop Nutrition Romania SRL	Romania	6	(0)	0	(0)	-	-	(0)
AO Yara	Russian Federation	6	(0)	1	0	(0)	(0)	(0)
Hydro Agri Rus Ltd.	Russian Federation	-	-	-	(0)	-	-	(2)
Yara Rwanda Ltd.	Rwanda	-	-	15	(0)	0	-	(2)
Yara Asia Pte Ltd.	Singapore	79	(0)	1,269	115	(8)	(3)	1,059
Yara Africa Fertilizers (Pty) Ltd.	South Africa	74	(1)	107	(1)	(1)	(1)	2

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USD 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 Animal Nutrition South Africa (Pty) Ltd.	South Africa	118	(0)	64	(1)	-	(0)	10
Yara Korea Ltd.	South Korea	5	-	1	(0)	(0)	(0)	(1)
Yara Iberian S.A.U.	Spain	82	(1)	249	13	(4)	(4)	23
MT Scandinavia AB	Sweden	-	-	0	0	-	(0)	0
Skogens Gödslings AB	Sweden	-	(0)	2	(0)	-	(0)	0
Yara AB	Sweden	306	(3)	392	10	(4)	(6)	76
Yara Environmental Technologies AB	Sweden	13	(0)	6	(0)	(0)	(0)	1
Yara Marine Technologies AB	Sweden	77	(0)	84	6	(1)	(1)	7
Balderton Fertilisers S.A.	Switzerland	-	(0)	-	(2)	0	(4)	(4)
Yara IEC AG	Switzerland	-	-	0	0	(0)	(0)	2
Yara Switzerland Ltd.	Switzerland	48	(0)	4,512	124	(15)	(15)	817
Yara Tanzania Ltd.	Tanzania	58	(1)	56	(21)	(0)	(0)	(36)
Yara (Thailand) Ltd.	Thailand	81	-	168	3	(1)	(1)	(33)
Yara Holding Netherlands B.V.	The Netherlands	1	(31)	0	109	19	(31)	638
Yara Nederland B.V.	The Netherlands	15	(60)	2	354	-	-	3,397
Yara Sluiskil B.V.	The Netherlands	617	(7)	1,000	33	-	-	79
Yara South America Investments B.V.	The Netherlands	-	-	-	(0)	-	-	(0)
Yara Technology B.V.	The Netherlands	-	-	-	(0)	-	-	(0)
Yara Vlaardingen B.V.	The Netherlands	85	-	265	21	-	-	70
Yara Caribbean Ltd.	Trinidad and Tobago	-	-	-	7	(1)	(1)	268
Yara Trinidad Ltd.	Trinidad and Tobago	241	(1)	71	0	-	-	(93)
Yara Turkey Tarımsal Gübre Ürünleri Anonim Şirketi	Turkey	-	-	-	-	-	-	-
LLC Yara Ukraine	Ukraine	10	-	0	0	-	-	(1)
Yara Overseas Ltd.	United Kingdom	-	(0)	-	0	(0)	(0)	2
Yara Phosyn Ltd.	United Kingdom	-	-	-	-	-	-	-
Yara UK Ltd.	United Kingdom	259	(1)	716	49	(8)	(8)	95
Agronomic Technology Corp.	United States	-	(0)	1	(2)	0	-	(4)
Freeport Ammonia LLC	United States	-	(1)	-	(3)	-	-	(4)
Yara North America Inc.	United States	207	(14)	845	(26)	11	(0)	384
Yara West Sacramento Terminal LLC	United States	-	-	3	0	-	-	1
Le Vang Trading Services Ltd.	Vietnam	-	-	-	0	(0)	(0)	0
Yara Vietnam Co. Ltd.	Vietnam	112	(0)	28	1	(0)	(0)	0
Yara Fertilizer Zambia Ltd.	Zambia	32	(1)	38	(7)	-	-	(29)
<b>Subtotal</b>		<b>16,118</b>	<b>(341)</b>	<b>21,845</b>	<b>1,671</b>	<b>(119)</b>	<b>(176)</b>	
Joint operations and equity accounted investees		-	-	188	34	1	(1)	
Parent company <sup>5)</sup>		639	(39)	327	1,408	13	(2)	
Cash received from tax authorities		-	-	-	-	-	69	
Group Eliminations		-	380	(9,432)	(2,979)	27	-	
<b>Grand total</b>		<b>16,757</b>	<b>-</b>	<b>12,928 <sup>1)</sup></b>	<b>134 <sup>1)</sup></b>	<b>(78) <sup>2)</sup></b>	<b>(110) <sup>3)</sup></b>	

1) Reconcilable against Group Consolidated statement of income.

2) Reconcilable against Group Note 11 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		
Karratha Tan Pte Ltd.	Australia													X
Yara Australia Pty Ltd.	Australia				X	X								
Yara Nipro Pty Ltd.	Australia					X	X							
Yara Pilbara Fertilisers Pty Ltd.	Australia				X									
Yara Environmental Technologies GmbH, Austria	Austria	X		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							
Yara Tertre S.A.	Belgium				X	X								
Yara Bolivia Fertilizantes S.R.L	Bolivia					X								
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil			X										
Galvani Indústria, Comércio e Serviços S.A.	Brazil				X	X								
Indústria de Fertilizantes de Cubatão S.A.	Brazil												X	
Macra Administração e Serviços Ltda.	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 Marine Technologies (Shanghai) Co. Ltd.	China	X				X								
Yara Trading (Shanghai) Co. Ltd.	China					X								
Fertilizantes S.A.S.	Colombia					X								
Yara Colombia S.A.	Colombia				X	X	X							
Yara Industrial Colombia S.A.S.	Colombia					X								
Yara Costa Rica S. de R.L.	Costa Rica					X								
Yara Agri Czech Republic s.r.o.	Czech Republic					X								
A/S Ammonia	Denmark					X								
Flex Gødning A/S	Denmark					X								
Yara Danmark A/S	Denmark					X								
Yarecuador Cia. Ltda.	Ecuador					X	X							
Misr Speciality Fertilizers S.A.E.	Egypt					X								
Yara Agri Trade Misr	Egypt					X								
Yara Trade Misr Ltd.	Egypt											X		
Yara Eesti OÜ	Estonia					X								
Yara Dallol B.V.	Ethiopia				X									
Yara Phosphates Oy	Finland				X	X								
Yara Suomi Oy	Finland				X	X								
L'Ammoniac Agricole S.A.	France												X	
Yara France SAS	France				X	X								
Yara Besitz 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								
Yara Ghana Ltd.	Ghana					X								
Yara Hellas S.A.	Greece					X								
Nutrientes y Nitratos Quetzal, S.A.	Guatemala					X								

TABLE CONTINUES >>

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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 Guatemala S.A.	Guatemala					X								
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary					X								
Sainik Potash Pvt Ltd.	India													X
Talec Engineers Pvt. Ltd.	India					X								
Yara Fertilisers India Pvt. Ltd.	India				X	X								
P.T. Yara Indonesia	Indonesia					X								
Yara Insurance DAC	Ireland										X			
Yara Italia S.p.A.	Italy				X	X								
Yara Côte d'Ivoire S.A.	Ivory Coast					X								
Yara East Africa Ltd.	Kenya					X								
Yara Latvija SIA	Latvia					X								
UAB Movere	Lithuania					X								
Yara Lietuva, UAB	Lithuania					X	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 Mexico S. de R.L. de C.V.	Mexico					X								
Yara Mozambique Lda.	Mozambique					X								
Yara Myanmar Ltd.	Myanmar					X								
Yara Fertilizers (NZ) Ltd.	New Zealand					X								
Fertilizer Holdings AS	Norway											X		
Herøya Nett AS	Norway					X								
Marine Global Holding AS	Norway		X									X		
Norteam Seatrtransport Services Inc.	Norway					X								
OFD Holding S. de R.L.	Norway											X		
Yara AS	Norway								X					
Yara Birkeland AS	Norway													X
Yara Environmental Technologies AS	Norway												X	
Yara LPG Shipping AS	Norway					X								
Yara Marine Technologies AS	Norway	X				X								
Yara Norge AS	Norway				X	X								
Yara Panama S. de R.L.	Panama					X								
Yara Peru S.A.	Peru					X								
Pataba Holdings Inc.	Philippines												X	
Yara Fertilizers Philippines Inc.	Philippines					X								
Yara Poland Sp. z o.o.	Poland					X								
Yara Crop Nutrition Romania SRL	Romania					X								
AO Yara	Russian Federation					X								
Hydro Agri Rus Ltd.	Russian Federation												X	
Yara Rwanda Ltd.	Rwanda					X								
Yara Asia Pte Ltd.	Singapore					X	X					X		
Yara Africa Fertilizers (Pty) Ltd.	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								
Skogens Gødslings AB	Sweden				X	X								
Yara AB	Sweden				X	X	X							
Yara Environmental Technologies AB	Sweden				X	X								
Yara Marine Technologies AB	Sweden	X		X										
Balderton Fertilisers S.A.	Switzerland												X	
Yara IEC AG	Switzerland						X							
Yara Switzerland Ltd.	Switzerland			X		X								
Yara Tanzania Ltd.	Tanzania					X								
Yara (Thailand) Ltd.	Thailand					X								

TABLE CONTINUES &gt;&gt;

