

- Yara Country-by-country report 2020

Yara's extractive industries

Information about subsidiaries

Main business activities

Country-by-country report 2020

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 2020 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 statement from the Board and the CEO of Yara International ASA on page 241 in the Yara integrated report.

Basis of Preparation

Materiality

Payments constituting a single payment, or series of related payments that equal or exceed 100,000 USD 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 is 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 of the year.

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

Yara Country-by-country
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Provided below is the country-by-country reporting for 2020 for Yara's extractive industries, applicable for Yara's mining activities in Brazil and Finland ¹⁾

USD thousands, except percentages and production volumes

Subsidiaries

Yara Brasil Fertilizantes S.A. ²⁾

Yara Suomi Oy

		Yara Brasil Fertilizantes S.A. ²⁾			Yara Suomi Oy	
Ownership				100%		100%
Products		Phosphate	Phosphate		Phosphate	
General information						
Project		Serra do Salitre	Lagamar	Total legal entity	Silinjärvi	Total legal entity
Hosting Country		Brazil	Brazil		Finland	
Industry		Mining	Mining		Mining	
Stage		Extracting	Closed		Extracting	
Investments				146,371		110,305
Revenues, total including internal sales				2,927,010		889,860
Production volumes (1,000 tons of phosphate concentrate)		268	-	-	995	
Operating Costs and Expenses				2,704,801		735,708
Payment to each government	Authority					
Country		Brazil	Brazil		Finland	
Taxes imposed on the entity's income, production or profit	Regional Authority	3,453	80		-	
Taxes imposed on the entity's income, production or profit	National Authority	23	68		1,915	
Royalties	Municipal Authority	1,777	26		-	
Royalties	Regional Authority	629	9		-	
Royalties	National Authority	328	5		-	
License-, rental-, entry- and other fees	Municipal Authority	924	346		-	
License-, rental-, entry- and other fees	National Authority	449	145		12	

1) Payments to government are not reported for Yara Dallol BV in Ethiopia in 2020 because the payments do not meet the threshold of 100,000 USD for the year.

2) Due to the legal merge, activities in GICS Indústria, Comércio e Serviços S.A. have been transferred to Yara Brasil Fertilizantes S.A. in 2020.

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Information about subsidiaries

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	Taxes paid net	Accumulated earnings ⁴⁾
Yara's extractive industries								
Yara Argentina S.A.	Argentina	170	-	120	5	(5)	-	(20)
Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	217
Yara Australia Pty Ltd.	Australia	49	(9)	41	(3)	-	-	(43)
Yara Nipro Pty Ltd.	Australia	-	-	19	-	-	-	16
Yara Pilbara Fertilisers Pty Ltd	Australia	235	(2)	138	(104)	-	-	596
Yara Environmental Technologies GmbH	Austria	50	(1)	16	(12)	-	-	(60)
Yara Barbados Inc.	Barbados	-	-	-	1	-	-	-
Battaille S.A.	Belgium	-	-	10	(1)	-	-	(1)
Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(3)
Yara Belgium S.A./N.V.	Belgium	245	-	-	2	-	-	93
Yara Tertre S.A.	Belgium	296	-	333	30	(2)	-	124
Yara Bolivia Fertilizantes S.R.L	Bolivia	1	-	-	-	-	-	1
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-	-	-	-	-	(1)
GICS Indústria, Comércio e Serviços S.A.	Brazil	-	(33)	137	(29)	-	-	-
Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	-	-	-	(6)
Yara Brasil Fertilizantes S.A.	Brazil	5,813	(51)	2,927	(32)	(2)	-	(547)
Yara Bulgaria EOOD	Bulgaria	32	-	1	-	-	-	(2)
Yara Cameroun S.A.	Cameroon	30	-	15	-	-	(1)	(8)
Yara Belle Plaine Inc.	Canada	213	(17)	419	170	(45)	(86)	319
Yara Canada Holding Inc.	Canada	-	(18)	-	233	-	-	(1)
Yara Canada Inc.	Canada	24	-	149	13	(5)	(4)	66
Yara Chile Fertilizantes Ltda.	Chile	7	-	8	-	-	-	(2)
Yara China Ltd.	China	-	-	-	-	-	-	(13)
Yara Environmental Protection (Qingdao) Co. Ltd.	China	3	-	1	-	-	-	(5)
Yara Marine Technologies (Shanghai) Co. Ltd.	China	33	-	4	-	-	-	1
Yara Trading (Shanghai) Co. Ltd	China	71	-	343	-	-	-	(13)
Fertilanos S.A.S.	Colombia	-	-	-	-	-	-	-
Yara Colombia S.A.	Colombia	664	(1)	314	9	(1)	(1)	7
Yara Industrial Colombia S.A.S.	Colombia	24	-	15	3	-	-	(1)

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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	Taxes paid net	Accumulated earnings ⁴⁾	
Yara's extractive industries	Yara Costa Rica S. de R.L.	Costa Rica	59	-	34	1	(1)	-	1
● Information about subsidiaries	Yara Agri Czech Republic s.r.o.	Czech Republic	10	-	22	-	-	-	-
	A/S Ammonia	Denmark	-	-	-	(3)	-	-	6
Main business activities	Flex Gødning A/S	Denmark	-	-	3	-	-	-	1
	Yara Danmark A/S	Denmark	33	-	145	17	(4)	(8)	35
	Yara Dallol Djibouti FZE	Djibouti	-	-	-	-	-	-	-
	Yarecuador Cia. Ltda.	Ecuador	27	-	23	3	(1)	-	5
	Yara Agri Trade Misr	Egypt	127	-	33	5	(1)	(1)	4
	Yara Trade Misr Ltd.	Egypt	-	-	-	1	-	-	1
	Yara Eesti OÜ	Estonia	3	-	-	-	-	-	-
	Yara Dallol B.V.	Ethiopia	7	-	-	(1)	-	-	(43)
	Yara Phosphates Oy	Finland	-	-	120	3	-	-	26
	Yara Suomi Oy	Finland	842	(5)	890	34	(4)	(15)	233
	Yara France SAS	France	587	(2)	623	(11)	-	(2)	(55)
	Yara Besitz GmbH	Germany	-	-	18	2	-	-	73
	Yara Brunsbüttel GmbH	Germany	248	(1)	251	34	-	-	18
	Yara Environmental Technologies GmbH	Germany	-	-	-	-	-	-	(10)
	Yara GmbH & Co. KG	Germany	562	-	623	125	(13)	-	144
	Yara Investment GmbH	Germany	-	(2)	-	16	-	-	-
	Yara Investments Germany SE	Germany	-	(3)	-	88	(16)	-	(41)
	Yara Verwaltungs GmbH	Germany	-	-	1	-	-	-	-
	Yara ZIM Plant Technology GmbH	Germany	-	-	-	-	-	-	(2)
	Yara Ghana Ltd	Ghana	53	-	67	14	(3)	(3)	23
Yara Hellas S.A.	Greece	30	-	84	6	(1)	(1)	48	
Nutrientes y Nitratos Quetzales S.A	Guatemala	-	-	3	-	-	-	-	
Yara Guatemala S.A.	Guatemala	68	-	48	6	(2)	(2)	22	
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	11	-	28	1	-	-	8	
Sainik Potash Pvt Ltd.	India	-	-	-	-	-	-	(15)	
Yara Environmental Technologies Pvt. Ltd.	India	15	-	2	-	-	-	1	

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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	Taxes paid net	Accumulated earnings ⁴⁾
Yara's extractive industries								
Yara Fertilisers India Pvt. Ltd.	India	744	(8)	369	(18)	-	-	(30)
Yara Digital Farming India Pvt. Ltd.	India	90	-	-	-	-	-	-
P.T. Yara Indonesia	Indonesia	39	-	27	-	-	-	2
Yara Insurance DAC	Ireland	-	-	43	16	(2)	(2)	94
Yara Italia S.p.A.	Italy	364	-	444	57	(15)	-	225
Yara Côte d'Ivoire S.A.	Ivory Coast	39	-	44	(1)	-	-	(6)
Yara East Africa Ltd.	Kenya	43	-	80	-	(1)	-	14
Yara Latvija SIA	Latvia	3	-	-	-	-	-	-
UAB Movere	Lithuania	-	-	6	(1)	-	-	-
Yara Lietuva, UAB	Lithuania	273	-	1	2	-	-	(3)
Yara Malawi Ltd.	Malawi	-	-	-	-	-	-	-
Yara Fertilizers Malaysia Sdn Bhd	Malaysia	-	-	-	-	-	-	(1)
Yara International (M) Sdn Bhd	Malaysia	50	-	46	1	-	-	1
Profesionistas AAL	Mexico	138	-	-	-	-	-	-
Yara Mexico S. de R.L. de C.V.	Mexico	246	(1)	263	20	(7)	(2)	14
Operaciones BPT	Mexico	-	-	-	-	-	-	-
Yara Mozambique Lda.	Mozambique	-	-	14	(1)	-	-	(14)
Yara Myanmar Ltd.	Myanmar	28	-	11	(2)	-	-	(9)
Yara Fertilizers (NZ) Ltd.	New Zealand	6	-	8	1	-	-	2
Digital Farming Solutions AS	Norway	-	-	-	(2)	-	-	(2)
Fertilizer Holdings AS	Norway	-	-	-	1,000	(4)	(12)	1,617
Herøya Nett AS	Norway	26	-	12	6	-	-	6
OFD Holding S. de R.L.	Norway	-	-	-	6	1	-	257
Stiftelsen for ansattes aksjer i Yara	Norway	-	-	-	-	-	-	-
Yara AS	Norway	-	(4)	-	56	(8)	(6)	374
Yara Birkeland AS	Norway	-	-	-	-	-	-	-
Yara Environmental Technologies AS	Norway	-	-	-	1	-	-	2
Yara LPG Shipping AS	Norway	-	(1)	44	17	-	-	(10)
Yara Marine Technologies AS	Norway	11	(1)	139	21	(15)	-	43

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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	Taxes paid net	Accumulated earnings ⁴⁾
Yara's extractive industries								
Yara Norge AS	Norway	764	(14)	1,198	1,273	(38)	-	247
Yara Panama S. de RL	Panama	-	-	-	-	-	-	-
Yara Peru RL	Peru	21	-	33	(2)	-	-	(12)
Information about subsidiaries								
Main business activities								
Norteam Seatransport Services Inc.	Philippines	-	-	-	1	-	-	-
Pataba Holdings Inc.	Philippines	-	-	-	-	-	-	-
Yara Fertilizers Philippines Inc.	Philippines	49	-	81	2	-	-	1
Yara Poland Sp. z o.o.	Poland	57	-	173	4	(2)	(1)	13
Yara Digital Romania SRL	Romania	4	-	-	-	-	-	-
AO Yara	Russian Republic	6	-	1	-	-	-	-
Yara Rwanda Ltd.	Rwanda	-	-	17	-	(1)	-	(2)
Yara Asia Pte Ltd.	Singapore	149	-	1,071	98	(8)	(4)	1,135
Yara Africa Fertilizers (Pty) Ltd.	South Africa	74	(1)	105	1	-	-	2
Yara Animal Nutrition South Africa (Pty) Ltd	South Africa	153	-	59	(2)	-	-	8
Yara Korea Ltd.	South Korea	5	-	1	-	-	-	(1)
Yara Iberian S.A.U.	Spain	62	(1)	235	12	(3)	(3)	30
Skogens Gödslings AB	Sweden	-	-	2	1	-	-	-
Yara AB	Sweden	230	(4)	398	22	(9)	(1)	93
Yara Environmental Technologies AB	Sweden	-	-	-	1	-	-	1
Yara Marine Technologies AB	Sweden	101	-	107	1	-	(2)	29
Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(4)
Yara IEC AG	Switzerland	-	-	-	-	-	-	2
Yara Switzerland Ltd	Switzerland	54	-	3,466	169	(23)	(18)	793
Yara Tanzania Ltd.	Tanzania	57	(1)	65	-	-	-	(38)
Yara (Thailand) Ltd.	Thailand	91	-	171	4	(1)	(1)	(30)
Yara Holding Netherlands B.V.	The Netherlands	1	(23)	-	956	(7)	(56)	472
Yara Nederland B.V.	The Netherlands	24	(20)	3	1,018	-	-	4,165
Yara Sluiskil B.V.	The Netherlands	661	(7)	835	141	-	-	50
Yara South America Investments B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Technology B.V.	The Netherlands	-	-	-	-	-	-	-

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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	Taxes paid net	Accumulated earnings ⁴⁾
Yara's extractive industries								
Yara Vlaardingen B.V.	The Netherlands	89	-	190	21	-	-	54
Yara Caribbean Ltd.	Trinidad and Tobago	-	-	-	-	-	-	57
Yara Trinidad Ltd.	Trinidad and Tobago	222	-	4	(33)	-	-	(128)
● Information about subsidiaries								
Main business activities								
Yara Turkey Tarimsal Gubre Uruntleri Anonim Sirketi	Turkey	-	-	-	-	-	-	-
LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	(1)
Yara Overseas Ltd.	United Kingdom	-	-	-	-	-	-	3
Yara UK Ltd.	United Kingdom	239	(1)	591	35	(5)	(13)	95
Agronomic Technology Corp.	United States	-	-	-	(4)	-	-	(11)
Freeport Ammonia LLC	United States	-	(1)	-	(8)	-	-	(16)
Yara North America Inc.	United States	209	(14)	715	(9)	36	17	385
Yara West Sacramento Terminal LLC	United States	-	-	3	-	-	-	2
Le Vang Trading Services Ltd.	Vietnam	-	-	-	-	-	-	-
Yara Vietnam Co. Ltd.	Vietnam	107	-	21	-	-	-	1
Yara Fertilizer Zambia Ltd.	Zambia	28	(2)	30	(5)	-	-	(40)
Grand total		16,210	(252)	19,159	5,499	(221)	(232)	
Joint operations and equity accounted investees		-	-	244	(37)	(3)	(29)	
Parent company ⁵⁾		608	(8)	248	1,264	19	(2)	
Group eliminations		-	261	(8,060)	(5,876)	84	-	
Grand total		16,818	-	11,591 ¹⁾	850 ¹⁾	(121) ²⁾	(264) ³⁾	

1) Reconcilable against Group Consolidated Statement of Income.

2) Reconcilable against Group note 2.8 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.

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● Main business activities

Main business activities

Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	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							
Yara Nipro Pty Ltd.	Australia		X			X								
Yara Pilbara Fertilisers Pty Ltd	Australia					X								
Yara Environmental Technologies GmbH, Austria Battaille S.A.	Austria Belgium		X		X	X								
Société de Gestion d'Actifs S.A.	Belgium													X
Yara Belgium S.A./N.V.	Belgium						X					X		
Yara Tertre S.A.	Belgium		X			X								
Yara Bolivia Fertilizantes S.R.L	Bolivia		X											
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil				X									
Indústria de Fertilizantes de Cubatão S.A.	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											
Yara China Ltd.	China		X											
Yara Environmental Protection (Qingdao) Co. Ltd.	China		X											
Yara Marine Technologies (Shanghai) Co. Ltd.	China		X											
Yara Trading (Shanghai) Co. Ltd.	China		X											
Fertillanos S.A.S.	Colombia		X											

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	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	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 Colombia S.A.	Colombia		X			X	X							
Yara Industrial Colombia S.A.S.	Colombia		X											
Yara Costa Rica S. de RL.	Costa Rica		X				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											
Yara Dallol Djibouti FZE	Djibouti												X	
Yarecuador Cia. Ltda.	Ecuador		X				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								
Yara Suomi Oy	Finland		X			X								
Yara France SAS	France		X			X								
Yara Besitz GmbH	Germany						X							
Yara Brunsbüttel GmbH	Germany					X								
Yara Environmental Technologies GmbH	Germany												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												
Yara Ghana Ltd	Ghana		X											

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	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	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											
Yara Environmental Technologies Pvt. Ltd.	India		X											
Yara Fertilisers India Pvt. Ltd.	India		X			X								
Yara Digital Farming India Pvt. Ltd.	India		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 (Cote D'Ivoire)		X											
Yara East Africa Ltd.	Kenya		X											
Yara Latvija SIA	Latvia		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				X							
Yara Fertilizers (NZ) Ltd.	New Zealand		X											
Digital Farming Solutions AS	Norway	X	X											

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	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	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
Fertilizer Holdings AS	Norway											X		
Herøya Nett AS	Norway													X
OFD Holding S. de RL	Norway											X		
Yara AS	Norway								X					
Yara Birkeland AS	Norway													X
Yara Environmental Technologies AS	Norway												X	
Yara LPG Shipping AS	Norway		X											X
Yara Marine Technologies AS	Norway	X	X											
Yara Norge AS	Norway		X			X								
Yara Panama S. de RL	Panama		X											
Yara Peru RL	Peru		X											
Norteam Seatransport Services Inc.	Philippines												X	
Pataba Holdings Inc.	Philippines												X	
Yara Fertilizers Philippines Inc.	Philippines		X											
Yara Poland Sp. z o.o.	Poland		X											
Yara Digital Romania SRL	Romania		X											
AO Yara	Russian Federation		X											
Yara Rwanda Ltd.	Rwanda		X											
Yara Asia Pte Ltd.	Singapore		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 Gödslings AB	Sweden					X								
Yara AB	Sweden		X			X								

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Subsidiaries

	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	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 Environmental Technologies AB	Sweden												X	
Yara Marine Technologies AB	Sweden				X	X								
Balderton Fertilisers S.A.	Switzerland		X										X	
Yara IEC AG	Switzerland						X							
Yara Switzerland Ltd	Switzerland		X		X									
Yara Tanzania Ltd.	Tanzania		X											
Yara (Thailand) Ltd.	Thailand		X											
Yara Holding Netherlands B.V.	The Netherlands								X			X		
Yara Nederland B.V.	The Netherlands								X			X		
Yara Sluiskil B.V.	The Netherlands	X				X								
Yara South America Investments B.V.	The Netherlands											X		
Yara Technology B.V.	The Netherlands											X		
Yara Vlaardingen B.V.	The Netherlands		X			X								
Yara Caribbean Ltd.	Trinidad and Tobago											X		
Yara Trinidad Ltd.	Trinidad and Tobago					X								
Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	Turkey		X											
LLC Yara Ukraine	Ukraine		X											
Yara Overseas Ltd.	United Kingdom											X		
Yara Phosyn Ltd.	United Kingdom											X		
Yara UK Ltd.	United Kingdom		X			X								
Agronomic Technology Corp.	United States		X											
Freeport Ammonia LLC	United States											X		
Yara North America Inc.	United States		X											
Yara West Sacramento Terminal LLC	United States		X											
Le Vang Trading Services Ltd.	Vietnam												X	

[TABLE CONTINUES >](#)

Yara Country-by-country report 2020

Yara's extractive industries

Information about subsidiaries

- Main business activities

[> TABLE CONTINUED](#)

Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	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 Vietnam Co. Ltd.	Vietnam		X											
Yara Fertilizer Zambia Ltd.	Zambia		X											