



Knowledge grows

Country-by-country report 2022

On course to a nature-positive food future



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Country-by-country report 2022

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 2022 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 259 in the Yara integrated report.

Basis of Preparation

Materiality

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

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

Yara Country-by-country reporting 2022

Provided below is the country-by-country reporting for 2022 for Yara's extractive industries, applicable for Yara's mining activities in Brazil and Finland¹⁾

USD thousands, except percentages and production volumes

Subsidiaries	Yara Brasil Fertilizantes S.A.			Yara Suomi Oy	
		Phosphate	Phosphate	100%	100%
Ownership					
Products		Phosphate	Phosphate		Phosphate
General information					
Project		Serra do Salitre ²⁾	Lagamar	Total legal entity	Silinjärvi
Hosting Country		Brazil	Brazil		Finland
Industry		Mining	Mining		Mining
Stage		Sold	Closed		Extracting
Investments				170,123	199,482
Revenues, total including internal sales				5,765,427	1,848,483
Production volumes (1,000 tonnes of phosphate concentrate)		28	23.5		923
Operating Costs and Expenses				5,593,668	1,408,596
Payment to each government	Authority				
Country		Brazil	Brazil		Finland
Taxes imposed on the entity's income, production or profit	Regional Authority	98	10		-
Taxes imposed on the entity's income, production or profit	National Authority	912	31		48,398
Royalties	Municipal Authority	-	52		-
Royalties	Regional Authority	44	19		-
Royalties	National Authority	110	23		-
License-, rental-, entry- and other fees	Municipal Authority	28	84		-
License-, rental-, entry- and other fees	National Authority	10	1		10

¹⁾ Payments to government bodies are not reported for Yara Dallol B.V. in Ethiopia in 2022 or 2021 because the payments do not meet the threshold of USD 100,000 for the year. On 4 July 2022, Yara announced the sale of its ownership interest in the Dallol Mining project in Ethiopia. This transaction was completed on 27 January 2023. For further information, refer to note 8.5 Post balance sheet date events in the 2022 Consolidated financial statements.

²⁾ On August 2021, Yara signed a Share Purchase Agreement with EuroChem to sell its Salitre phosphate mining project in Brazil. The transaction was closed on 22 February 2022. For further information, refer to note 7.2 Disposal of investments in the 2022 Consolidated financial statements.

Yara Country-by-country reporting 2022

Information about subsidiaries for 2022

USD millions, except number of employees

Subsidiaries	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	175	-	206	14	(4)	(7)	2
	Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	217
● Information about subsidiaries 2022	Yara Australia Pty Ltd.	Australia	36	(11)	56	11	-	1	(41)
	Yara Nipro Pty Ltd.	Australia	-	-	25	(12)	(1)	(1)	-
Information about subsidiaries 2021	Yara Pilbara Fertilisers Pty Ltd.	Australia	240	(5)	578	355	(19)	-	791
	Yara Environmental Technologies GmbH	Austria	49	-	40	2	-	-	(23)
Main business activities	Battaille S.A.	Belgium	-	-	20	(1)	-	-	4
	Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(2)
	Yara Belgium S.A./N.V.	Belgium	282	-	1	10	(3)	(2)	91
	Yara Tertre S.A.	Belgium	373	-	768	(14)	-	(5)	58
	Yara Bolivia Fertilizantes S.R.L	Bolivia	3	-	-	-	-	-	1
	Agoro Carbon Alliance Ltda.	Brazil	-	-	-	-	-	-	-
	Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-	-	-	-	-	(1)
	Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	(2)	-	-	(8)
	Yara Brasil Fertilizantes S.A.	Brazil	5,175	(113)	5,765	2	-	(21)	(972)
	Yara Bulgaria EOOD	Bulgaria	19	-	1	-	-	-	(2)
	Yara Cameroun S.A.	Cameroon	28	-	16	1	-	-	(7)
	Yara Belle Plaine Inc.	Canada	224	(22)	911	550	(117)	(112)	383
	Yara Canada Holding Inc.	Canada	-	(28)	-	373	-	-	-
	Yara Canada Inc.	Canada	23	-	409	36	(10)	(5)	101
	Yara Chile Fertilizantes Ltda.	Chile	9	-	19	-	(1)	-	(2)
	Yara China Ltd.	China	-	-	-	-	-	-	(13)
	Yara Crop Nutrition (Huaibei) Co., Ltd	China	11	-	-	-	-	-	-
	Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	37	-	-	-	-	-	-
	Yara Environmental Protection (Qingdao) Co. Ltd.	China	1	-	-	-	-	-	(4)
	Yara Marine Technologies (Shanghai) Co. Ltd.	China	21	-	3	-	-	-	1
	Yara Trading (Shanghai) Co. Ltd.	China	94	-	328	(4)	-	(6)	8
	Fertilanos S.A.S.	Colombia	-	-	-	-	-	-	-
	Yara Colombia S.A.	Colombia	693	(2)	637	129	(53)	(16)	97
	Yara Industrial Colombia S.A.S.	Colombia	23	-	72	5	(2)	(2)	3
	Yara Costa Rica S. de R.L.	Costa Rica	62	-	87	9	(4)	(2)	12
	Yara Agri Czech Republic s.r.o.	Czech Republic	11	-	39	7	(1)	-	6

[> Table continued](#)

Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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⁾
A/S Ammonia	Denmark	-	-	-	-	-	-	4
Yara's extractive industries	Flex Gødning A/S	Denmark	-	4	-	-	-	-
	Yara Danmark A/S	Denmark	36	394	86	(13)	2	62
● Information about subsidiaries 2022	Yara Dallol Djibouti FZE	Djibouti	-	-	-	-	-	-
	Yarecuador Cia. Ltda.	Ecuador	30	55	10	(3)	-	17
Information about subsidiaries 2021	Yara Agri Trade Misr	Egypt	128	70	10	(4)	(3)	7
	Yara Trade Misr Ltd.	Egypt	-	-	1	-	-	1
Main business activities	Yara Eesti OÜ	Estonia	5	-	-	-	-	-
	Sainik Potash Pvt Ltd.	Ethiopia	-	-	-	-	-	(15)
	Yara Dallol B.V.	Ethiopia	6	-	-	-	-	(44)
	Yara Eco Oy	Finland	-	7	(1)	-	-	(2)
	Yara Phosphates Oy	Finland	-	207	42	(8)	(6)	52
	Yara Suomi Oy	Finland	888	1,848	358	(64)	(48)	595
	Yara France SAS	France	580	1,740	172	(26)	(22)	115
	Varda Germany GmbH	Germany	-	-	-	-	-	(1)
	Yara Besitz GmbH	Germany	-	20	-	-	-	64
	Yara Brunsbüttel GmbH	Germany	255	822	5	-	-	45
	Yara GmbH & Co. KG	Germany	627	1,632	210	(9)	(16)	125
	Yara Industrial Solutions Germany GmbH	Germany	22	-	-	-	-	(5)
	Yara Investment GmbH	Germany	-	-	15	-	-	22
	Yara Investments Germany SE	Germany	-	-	81	(10)	(16)	(3)
	Yara Verwaltungs GmbH	Germany	-	-	-	-	-	-
	Yara Ghana Ltd.	Ghana	51	96	(15)	(2)	-	(1)
	Yara Hellas S.A.	Greece	38	134	9	(2)	(3)	46
	Nutrientes y Nitratos Quetzales S.A.	Guatemala	-	9	-	-	-	-
	Yara Guatemala S.A.	Guatemala	74	100	13	(4)	(4)	25
	Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	13	45	5	-	-	8
	Agoro Carbon Alliance India Pty. Ltd.	India	-	-	-	-	-	-
	Yara Digital Farming India Pvt. Ltd.	India	187	1	1	-	-	1
	Yara Environmental Technologies Pvt. Ltd.	India	15	2	-	-	-	1
	Yara Fertilisers India Pvt. Ltd.	India	745	842	22	-	-	(10)
	P.T. Yara Indonesia	Indonesia	74	44	1	-	-	2
	Yara Insurance DAC	Ireland	-	47	-	-	-	98

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 Italia S.p.A.	Italy	367	(1)	777	–	–	(14)	85	
Yara's extractive industries	Yara Côte d'Ivoire S.A.	Ivory Coast (Cote D'Ivoire)	38	–	72	2	–	(3)	
	Yara East Africa Ltd.	Kenya	58	(1)	153	(4)	(1)	(2)	9
● Information about subsidiaries 2022	Yara Latvija SIA	Latvia	5	–	–	–	–	–	–
	Yara Lietuva UAB	Lithuania	500	–	2	(1)	–	–	(1)
Information about subsidiaries 2021	Yara Malawi Ltd.	Malawi	–	–	–	–	–	–	–
	Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	–	–	–	–	–	–	(1)
Main business activities	Yara International (M) Sdn. Bhd.	Malaysia	47	–	63	3	–	–	3
	Profesionistas AAL	Mexico	1	–	–	–	–	–	–
	Yara México S. de R.L. de C.V.	Mexico	427	(2)	526	80	(30)	(30)	56
	Yara Mozambique Lda.	Mozambique	6	–	13	(1)	–	–	(16)
	Yara Myanmar Ltd.	Myanmar	29	–	15	(3)	–	–	(12)
	Yara Fertilizers (NZ) Ltd.	New Zealand	7	–	13	1	–	–	3
	Agoro Carbon Alliance AS	Norway	–	–	–	–	–	–	–
	Fertilizer Holdings AS	Norway	–	(5)	–	655	(5)	(19)	840
	Herøya Nett AS	Norway	27	–	21	5	(1)	–	6
	OFD Holding S. de R.L.	Norway	–	–	–	28	–	–	216
	Stiftelsen for ansattes aksjer i Yara	Norway	–	–	–	–	–	–	(1)
	Yara AS	Norway	–	(33)	–	162	(36)	(9)	167
	Yara Birkeland AS	Norway	–	–	–	–	–	–	–
	Yara Clean Ammonia AS	Norway	–	(1)	–	–	–	–	–
	Yara Clean Ammonia Norge AS	Norway	26	(1)	2	46	–	–	52
	Yara Digital Farming Solutions AS	Norway	–	–	–	–	–	–	–
	Yara Environmental Technologies AS	Norway	–	–	–	–	–	–	2
	Yara Growth Ventures AS	Norway	–	–	–	–	–	–	–
	Yara LPG Shipping AS	Norway	–	(1)	44	15	–	–	(9)
	Yara Marine Technologies AS	Norway	17	–	19	2	–	–	(35)
	Yara Norge AS	Norway	791	(20)	2,945	240	(63)	–	229
	Yara Panama S. de R.L.	Panama	–	–	–	–	–	–	–
	Yara Peru R.L.	Peru	10	–	43	4	–	–	(8)
	Norteam Seatransport Services Inc.	Philippines	–	–	–	–	–	–	–
	Pataba Holdings Inc.	Philippines	–	–	–	–	–	–	–
	Yara Fertilizers Philippines Inc.	Philippines	39	–	149	3	(1)	–	6

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Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 Poland Sp. z o.o.	Poland	71	-	316	51	(11)	(8)	62	
Yara's extractive industries	Yara Digital Romania SRL	Romania	1	-	-	-	-	-	
	AO Yara	Russian Federation	6	-	1	-	-	-	
● Information about subsidiaries 2022	Yara Rwanda Ltd.	Rwanda	6	-	34	2	(1)	(2)	1
	Yara Asia Pte Ltd.	Singapore	190	-	1,762	82	(6)	(6)	669
Information about subsidiaries 2021	YMT Global (Singapore) Pte Ltd	Singapore	-	-	-	-	-	-	
	Yara Africa Fertilizers (Pty) Ltd.	South Africa	108	(1)	261	3	(2)	(3)	13
Main business activities	Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa	159	-	116	(8)	-	-	(6)
	Yara Korea Ltd.	South Korea	5	-	1	-	-	-	(1)
	Yara Iberian S.A.U.	Spain	84	(1)	447	61	(17)	(16)	95
	Skogens Gödslings AB	Sweden	-	-	2	-	-	-	-
	Yara AB	Sweden	248	(5)	1,106	131	(28)	-	159
	Yara Environmental Technologies AB	Sweden	-	-	-	-	-	-	1
	Yara Marine Technologies AB	Sweden	186	-	31	(10)	-	-	10
	Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(4)
	Varda AG	Switzerland	16	-	-	(9)	-	-	(10)
	Yara Clean Ammonia Switzerland SA	Switzerland	11	(3)	1,918	88	(9)	-	75
	Yara IEC AG	Switzerland	-	-	-	1	-	-	2
	Yara Switzerland Ltd.	Switzerland	43	(1)	7,443	121	(17)	(18)	781
	Yara Tanzania Ltd.	Tanzania	58	-	155	11	(1)	(1)	(28)
	Yara (Thailand) Ltd.	Thailand	101	-	188	4	(5)	(3)	(20)
	Yara Clean Ammonia Netherlands B.V.	The Netherlands	-	-	-	-	-	-	-
	Yara Holding Netherlands B.V.	The Netherlands	1	(29)	-	632	(44)	(40)	636
	Yara Nederland B.V.	The Netherlands	21	(14)	3	604	-	-	3,929
	Yara Sluiskil B.V.	The Netherlands	836	(7)	2,307	27	-	-	127
	Yara South America Investments B.V.	The Netherlands	-	-	-	1	-	-	-
	Yara Technology B.V.	The Netherlands	-	-	-	-	-	-	-
	Yara Vlaardingen B.V.	The Netherlands	105	-	403	75	-	-	97
	Yara Caribbean (2002) Ltd.	Trinidad and Tobago	-	-	-	(24)	-	-	33
	Yara Trinidad Ltd.	Trinidad and Tobago	187	-	5	(3)	-	-	(98)
	Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	Turkey	-	-	-	-	-	-	-
	LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	-
	Yara Overseas Ltd.	United Kingdom	-	-	-	1	-	-	4

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Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 Phosyn Ltd.	United Kingdom	-	-	-	-	-	-	-
Yara's extractive industries	Yara UK Ltd.	271	(2)	1,325	239	(44)	(37)	326
	Agoro Carbon Alliance US, Inc.	11	-	-	(18)	-	-	(14)
	Agoro LLC	-	-	-	-	-	-	-
	Agronomic Technology Corp.	-	(1)	-	10	-	-	(18)
Information about subsidiaries 2021	Freeport Ammonia LLC	-	-	-	(7)	-	-	(9)
	Yara Clean Ammonia US Inc.	-	-	482	9	(3)	(2)	7
Main business activities	Yara North America Inc.	270	(14)	1,728	499	(117)	(62)	830
	Yara West Sacramento Terminal LLC	-	-	2	(1)	-	-	(6)
	Le Vang Trading Services Ltd.	-	-	-	-	-	-	-
	Yara Vietnam Co. Ltd.	46	-	33	1	-	-	3
	Yara Fertilizer Zambia Ltd.	19	(1)	43	-	-	-	(42)
	Grand total	16,829	(350)	43,070	6,306	(802)	(566)	
	Joint operations and equity-accounted investees	-	-	693	174	(63)	(54)	
	Parent company ⁵⁾	677	(70)	346	1,870	66	(3)	
	Group eliminations	-	420	(20,207)	(4,711)	103	(4)	
	Grand total	17,506	-	23,902¹⁾	3,639¹⁾	(696)²⁾	(627)³⁾	

¹⁾ Reconcilable against Group Consolidated Statement of income 2022.

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, as the amount includes legal reserves due to local regulations allocating retained earnings to legal reserves.

⁵⁾ Reflects IFRS which deviates from the parent financial statements due to timing differences 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.

Yara Country-by-country reporting 2022

Information about subsidiaries for 2021¹⁾

USD millions, except number of employees

Subsidiaries	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 ⁵⁾	
Yara's extractive industries	Yara Argentina S.A.	Argentina	180	-	187	12	(5)	-	(10)
	Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	217
Information about subsidiaries 2022	Yara Australia Pty Ltd.	Australia	45	(6)	55	3	-	-	(59)
	Yara Nipro Pty Ltd.	Australia	-	-	29	2	-	-	16
● Information about subsidiaries 2021	Yara Pilbara Fertilisers Pty Ltd.	Australia	216	(1)	358	(24)	-	-	565
	Yara Environmental Technologies GmbH	Austria	51	-	22	(2)	-	(1)	(26)
Main business activities	Battaille S.A.	Belgium	-	-	21	6	-	-	4
	Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(3)
	Yara Belgium S.A./N.V.	Belgium	257	-	-	1	-	(2)	84
	Yara Tertre S.A.	Belgium	305	-	484	(50)	-	-	79
	Yara Bolivia Fertilizantes S.R.L	Bolivia	3	-	-	-	-	-	1
	Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-	-	-	-	-	(1)
	Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	-	-	-	(6)
	Yara Brasil Fertilizantes S.A.	Brazil	6,067	(61)	4,404	(456)	-	(34)	(939)
	Yara Bulgaria EOOD	Bulgaria	35	-	1	-	-	-	(2)
	Yara Cameroun S.A.	Cameroon	29	-	21	1	(1)	(1)	(8)
	Yara Belle Plaine Inc.	Canada	221	(13)	613	312	(82)	(32)	380
	Yara Canada Holding Inc.	Canada	-	(13)	-	170	-	-	-
	Yara Canada Inc.	Canada	23	-	217	20	(5)	(5)	80
	Yara Chile Fertilizantes Ltda.	Chile	8	-	20	-	-	-	(2)
	Yara China Ltd.	China	-	-	-	-	-	-	(13)
	Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	-	-	-	-	-	-	-
	Yara Environmental Protection (Qingdao) Co. Ltd.	China	2	-	-	1	-	-	(4)
	Yara Marine Technologies (Shanghai) Co. Ltd.	China	23	-	3	-	-	-	1
	Yara Trading (Shanghai) Co. Ltd.	China	97	-	355	34	(6)	-	12
	Fertillanos S.A.S.	Colombia	-	-	-	-	-	-	-
	Yara Colombia S.A.	Colombia	656	(1)	464	75	(17)	(12)	54
	Yara Industrial Colombia S.A.S.	Colombia	24	-	23	1	-	(1)	-
	Yara Costa Rica S. de R.L.	Costa Rica	62	-	53	5	(2)	-	4
	Yara Agri Czech Republic s.r.o.	Czech Republic	10	-	27	2	-	-	1
	A/S Ammonia	Denmark	-	-	-	(1)	-	-	5
	Flex Gødning A/S	Denmark	-	-	4	-	-	-	1

[> Table continued](#)

Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 ⁵⁾
Yara Danmark A/S	Denmark	36	-	186	(35)	-	(1)	(8)
Yara's extractive industries	Yara Dallol Djibouti FZE	Djibouti	-	-	-	-	-	-
	Yarecuador Cia. Ltda.	Ecuador	26	41	7	(2)	(2)	10
Information about subsidiaries 2022	Yara Agri Trade Misr	Egypt	133	43	4	(1)	(1)	5
	Yara Trade Misr Ltd.	Egypt	-	-	1	-	-	1
● Information about subsidiaries 2021	Yara Eesti OÜ	Estonia	3	-	-	-	-	-
	Sainik Potash Pvt Ltd.	Ethiopia	-	-	-	-	-	(15)
Main business activities	Yara Dallol B.V.	Ethiopia	7	-	(1)	-	-	(44)
	Yara Eco Oy	Finland	-	2	(1)	-	-	(2)
	Yara Phosphates Oy	Finland	-	150	14	(3)	(1)	36
	Yara Suomi Oy	Finland	849	1,301	212	(39)	(13)	400
	Yara France SAS	France	590	1,044	(46)	-	1	(95)
	Agoro Carbon Alliance Germany GmbH	Germany	-	-	-	-	-	(1)
	Yara Besitz GmbH	Germany	-	22	1	-	-	67
	Yara Brunsbüttel GmbH	Germany	246	388	35	-	-	44
	Yara GmbH & Co. KG	Germany	614	938	130	(6)	(24)	132
	Yara Industrial Solutions Germany GmbH	Germany	23	-	-	-	-	(7)
	Yara Investment GmbH	Germany	-	-	25	-	-	23
	Yara Investments Germany SE	Germany	-	-	59	(7)	(46)	15
	Yara Verwaltungs GmbH	Germany	-	1	-	-	-	-
	Yara Ghana Ltd.	Ghana	59	38	(2)	-	-	21
	Yara Hellas S.A.	Greece	31	115	10	(2)	(2)	48
	Nutrientes y Nitratos Quetzales S.A.	Guatemala	-	3	-	-	-	-
	Yara Guatemala S.A.	Guatemala	77	63	8	(2)	(2)	21
	Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	11	33	3	-	-	9
	Yara Digital Farming India Pvt. Ltd.	India	176	1	1	-	-	1
	Yara Environmental Technologies Pvt. Ltd.	India	17	2	-	-	-	1
	Yara Fertilisers India Pvt. Ltd.	India	733	490	8	-	-	(24)
	P.T. Yara Indonesia	Indonesia	42	35	1	-	2	2
	Yara Insurance DAC	Ireland	-	45	20	(3)	(2)	104
	Yara Italia S.p.A.	Italy	368	696	40	(10)	(19)	198
	Yara Côte d'Ivoire S.A.	Ivory Coast (Cote D'Ivoire)	36	69	1	-	-	(4)
	Yara East Africa Ltd.	Kenya	61	96	(1)	-	-	13

[Table continues >](#)

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Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 ⁵⁾
Yara Latvia SIA	Latvia	2	-	-	-	-	-	-
Yara's extractive industries	Yara Lietuva UAB	Lithuania	356	-	2	4	-	-
	Yara Malawi Ltd.	Malawi	-	-	-	-	-	-
Information about subsidiaries 2022	Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	-	-	-	-	-	(1)
	Yara International (M) Sdn. Bhd.	Malaysia	52	-	54	1	-	1
● Information about subsidiaries 2021	Profesionistas AAL	Mexico	2	-	-	2	-	1
	Yara México S. de R.L. de C.V.	Mexico	477	(1)	406	52	(17)	35
Main business activities	Yara Mozambique Lda.	Mozambique	-	-	21	-	-	(14)
	Yara Myanmar Ltd.	Myanmar	29	-	9	(5)	-	(11)
	Yara Fertilizers (NZ) Ltd.	New Zealand	7	-	11	1	-	3
	Agoro Carbon Alliance AS	Norway	-	-	-	-	-	-
	Fertilizer Holdings AS	Norway	-	(1)	-	203	4	1,400
	Herøya Nett AS	Norway	27	-	11	(3)	-	2
	OFD Holding S. de R.L.	Norway	-	-	-	11	-	268
	Stiftelsen for ansattes aksjer i Yara	Norway	-	-	-	(1)	-	(1)
	Yara AS	Norway	-	(1)	-	102	(16)	439
	Yara Birkeland AS	Norway	-	-	-	-	-	-
	Yara Clean Ammonia AS	Norway	-	-	-	-	-	-
	Yara Clean Ammonia Norge AS	Norway	-	-	-	-	-	-
	Yara Digital Farming Solutions AS	Norway	-	-	-	-	-	-
	Yara Environmental Technologies AS	Norway	-	-	-	-	-	2
	Yara Growth Ventures AS	Norway	-	-	-	-	-	-
	Yara LPG Shipping AS	Norway	-	-	41	14	-	(23)
	Yara Marine Technologies AS	Norway	14	-	32	5	(1)	(10)
	Yara Norge AS	Norway	778	(8)	1,879	298	(78)	322
	Yara Panama S. de R.L.	Panama	-	-	-	-	-	-
	Yara Peru R.L.	Peru	11	-	23	-	-	(12)
	Norteam Seatransport Services Inc.	Philippines	-	-	-	-	-	-
	Pataba Holdings Inc.	Philippines	-	-	-	-	-	-
	Yara Fertilizers Philippines Inc.	Philippines	50	-	96	2	(2)	3
	Yara Poland Sp. z o.o.	Poland	57	-	209	14	(3)	20
	Yara Digital Romania SRL	Romania	4	-	-	-	-	-
	AO Yara	Russian Federation	7	-	1	-	-	-

[Table continues >](#)

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Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 ⁵⁾
Yara Rwanda Ltd.	Rwanda	-	-	23	1	-	-	(1)
Yara's extractive industries	Yara Asia Pte Ltd.	210	-	1,702	73	(5)	(7)	973
	YMT Global (Singapore) Pte. Ltd.	-	-	-	-	-	-	-
Information about subsidiaries 2022	Yara Africa Fertilizers (Pty) Ltd.	81	-	188	13	(4)	(3)	11
	Yara Animal Nutrition South Africa (Pty) Ltd.	155	-	107	(4)	-	-	5
● Information about subsidiaries 2021	Yara Korea Ltd.	5	-	1	-	-	-	(1)
	Yara Iberian S.A.U.	79	(1)	312	32	(8)	(8)	51
Main business activities	Skogens Gödslings AB	-	-	2	-	-	-	-
	Yara AB	238	(3)	540	(28)	11	-	60
	Yara Environmental Technologies AB	-	-	-	-	-	-	1
	Yara Marine Technologies AB	175	-	29	(7)	-	(4)	21
	Balderton Fertilisers S.A.	-	-	-	-	-	-	(4)
	Varda AG	-	-	-	-	-	-	-
	Yara IEC AG	-	-	-	(1)	-	-	1
	Yara Switzerland Ltd.	55	-	7,140	172	(21)	(31)	792
	Yara Tanzania Ltd.	63	-	86	4	-	-	(36)
	Yara (Thailand) Ltd.	102	-	201	5	(3)	(1)	(23)
	Yara Clean Ammonia Netherlands B.V.	-	-	-	-	-	-	-
	Yara Holding Netherlands B.V.	1	(18)	-	(51)	(29)	1	340
	Yara Nederland B.V.	24	(9)	3	353	-	-	4,177
	Yara Sluiskil B.V.	723	(6)	1,596	105	-	-	158
	Yara South America Investments B.V.	-	-	-	-	-	-	(1)
	Yara Technology B.V.	-	-	-	-	-	-	-
	Yara Vlaardingen B.V.	100	-	254	19	-	-	51
	Yara Caribbean (2000) Ltd.	-	-	-	-	-	-	57
	Yara Trinidad Ltd.	190	-	4	30	-	(1)	(93)
	Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	-	-	-	-	-	-	-
	LLC Yara Ukraine	11	-	1	-	-	-	(1)
	Yara Overseas Ltd.	-	-	-	1	-	-	3
	Yara UK Ltd.	262	(1)	843	65	(8)	(9)	151
	Agoro Carbon Alliance US, Inc.	-	-	-	-	-	-	-
	Agronomic Technology Corp.	-	-	-	(17)	-	-	(25)
	Freeport Ammonia LLC	-	-	-	(7)	-	-	(2)

[Table continues >](#)

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Yara Country-by-country reporting 2022

USD millions, except number of employees

Subsidiaries	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 ⁵⁾
Yara Clean Ammonia US Inc.	United States	-	-	-	-	-	-	-
Yara's extractive industries	Yara North America Inc.	269	(14)	1,255	190	(29)	(38)	460
	Yara West Sacramento Terminal LLC	-	-	2	(9)	-	-	(5)
Information about subsidiaries 2022	Le Vang Trading Services Ltd.	-	-	-	-	-	-	-
	Yara Vietnam Co. Ltd.	109	-	31	1	-	-	2
● Information about subsidiaries 2021	Yara Fertilizer Zambia Ltd.	28	(1)	38	(1)	-	-	(40)
	Grand total	17,205	(185)	30,314	2,243	(407)	(332)	
Main business activities	Joint operations and equity-accounted investees	-	-	465	102	(20)	(17)	
	Parent company ⁵⁾	635	(2)	330	463	31	(2)	
	Group eliminations	-	187	(14,492)	(2,072)	68	-	
	Grand total	17,840	-	16,617¹⁾	739¹⁾	(328)²⁾	(350)³⁾	

¹⁾ Reconcilable against Group Consolidated Statement of income 2021.

²⁾ Reconcilable against Group note 2.8 Income taxes.

³⁾ Reconcilable against Group Consolidated statement of cash flow.

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

⁵⁾ Reflects IFRS which deviates from the parent financial statements due to timing differences 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.

Yara Country-by-country reporting 2022

Yara's extractive industries

Information about subsidiaries 2022

Information about subsidiaries 2021

● Main business activities

Main business activities

Subsidiaries	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	
Yara Pilbara Fertilisers Pty Ltd.	Australia					X								
Yara Environmental Technologies GmbH	Austria	X	X			X								
Bataille S.A.	Belgium		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											
Agoro Carbon Alliance Ltda.	Brazil													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 Crop Nutrition (Huaibei) Co., Ltd	China		X			X								
Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	X		X	X									
Yara Environmental Protection (Qingdao) Co. Ltd.	China		X											
Yara Marine Technologies (Shanghai) Co. Ltd.	China		X											
Yara Trading (Shanghai) Co. Ltd.	China		X											

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Yara Country-by-country reporting 2022

Yara's extractive industries

Information about subsidiaries 2022

Information about subsidiaries 2021

● Main business activities

[> Table continued](#)

Subsidiaries	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
Fertillanos 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				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											
Sainik Potash Pvt Ltd.	Ethiopia		X											
Yara Dallol B.V.	Ethiopia					X								
Yara Eco Oy	Finland		X			X								
Yara Phosphates Oy	Finland		X			X								
Yara Suomi Oy	Finland		X			X								
Yara France SAS	France		X			X								
Varda Germany GmbH	Germany	X												
Yara Besitz GmbH	Germany						X							
Yara Brunsbüttel GmbH	Germany					X								
Yara GmbH & Co. KG	Germany	X			X	X								
Yara Industrial Solutions Germany GmbH	Germany		X											
Yara Investment GmbH	Germany											X		
Yara Investments Germany SE	Germany											X		
Yara Verwaltungs GmbH	Germany						X							
Yara Ghana Ltd.	Ghana		X											

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Yara Country-by-country reporting 2022

Yara's extractive industries

Information about subsidiaries 2022

Information about subsidiaries 2021

● Main business activities

[> Table continued](#)

Subsidiaries	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											
Agoro Carbon Alliance India Pty. Ltd.	India													X
Yara Digital Farming India Pvt. Ltd.	India		X											
Yara Environmental Technologies 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 (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											
Profesionistas AAL	Mexico												X	
Yara México S. de R.L. de C.V.	Mexico		X				X							
Yara Mozambique Lda.	Mozambique		X											
Yara Myanmar Ltd.	Myanmar		X				X							
Yara Fertilizers (NZ) Ltd.	New Zealand		X											
Agoro Carbon Alliance AS	Norway											X		
Fertilizer Holdings AS	Norway											X		
Herøya Nett AS	Norway													X
OFD Holding S. de R.L.	Norway											X		
Yara AS	Norway								X					

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Yara Country-by-country reporting 2022

Yara's extractive industries

Information about subsidiaries 2022

Information about subsidiaries 2021

● Main business activities

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Subsidiaries	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 Birkeland AS	Norway													X
Yara Clean Ammonia AS	Norway											X		
Yara Clean Ammonia Norge AS	Norway											X		X
Yara Digital Farming Solutions AS	Norway		X											
Yara Environmental Technologies AS	Norway												X	
Yara Growth Ventures 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 R.L.	Panama												X	
Yara Peru R.L.	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							
YMT Global (Singapore) Pte Ltd	Singapore		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								
Yara Environmental Technologies AB	Sweden												X	
Yara Marine Technologies AB	Sweden				X	X								

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Yara Country-by-country reporting 2022

Yara's extractive industries

Information about subsidiaries 2022

Information about subsidiaries 2021

● Main business activities

Subsidiaries	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
Balderton Fertilisers S.A.	Switzerland												X	
Varda AG	Switzerland	X	X	X										
Yara Clean Ammonia Switzerland SA	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 Clean Ammonia Netherlands B.V.	The Netherlands			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 (2002) 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								
Agoro Carbon Alliance US, Inc.	United States	X		X										
Agoro LLC	United States											X		
Agronomic Technology Corp.	United States		X											
Freeport Ammonia LLC	United States											X		
Yara Clean Ammonia US Inc.	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	
Yara Fertilizer Zambia Ltd.	Zambia		X											



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