



Knowledge grows

Country-by-Country report 2024

Acting today to prepare for tomorrow



Country-by-country report 2024

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 2024 has been prepared in accordance with the Norwegian Accounting Act §2-10 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 334](#) 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 percent are included in the report. All numbers shown are on 100 percent 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 presented 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.

Contents

Yara's extractive industries	3
Information about subsidiaries for 2024	4
Information about subsidiaries for 2023	9
Main business activities	14

Provided below is the country-by-country reporting for 2024 for Yara's extractive industries, applicable for Yara's mining activities in Brazil and Finland

USD thousands, except percentages and production volumes

Subsidiaries	Yara Brasil Fertilizantes S.A.		Yara Suomi Oy	
Ownership		100%		100%
Products	Phosphate		Phosphate	

General information

Project	Lagamar	Total legal entity	Silinjärvi	Total legal entity
Hosting Country	Brazil		Finland	
Industry	Mining		Mining	
Stage	Closed		Extracting	
Investments		104,767		209,314
Revenues, total including internal sales		2,857,401		1,173,399
Production volumes (1,000 tonnes of phosphate concentrate)	15		920	
Operating Costs and Expenses		2,747,345		973,711

Payment to each government	Authority			
Country	Brazil		Finland	
Taxes imposed on the entity's income, production or profit	Regional Authority	-	-	-
Taxes imposed on the entity's income, production or profit	National Authority	25	950	-
Royalties	Municipal Authority	50	-	-
Royalties	Regional Authority	-	-	-
Royalties	National Authority	-	-	-
License-, rental-, entry- and other fees	Municipal Authority	203	-	-

Information about subsidiaries for 2024

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 ¹⁾
Yara Argentina S.A.	Argentina	139	-	159	7	-	(6)	(23)
Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	207
Yara Australia Pty Ltd.	Australia	15	(26)	39	(11)	-	(1)	142
Yara Pilbara Fertilisers Pty Ltd.	Australia	252	(14)	278	6	-	(12)	509
Yara Environmental Technologies GmbH	Austria	43	-	18	-	-	-	(24)
Bataille S.A.	Belgium	-	-	19	3	-	-	7
Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(3)
Yara Belgium S.A./N.V.	Belgium	306	(1)	1	14	(5)	-	111
Yara Tertre S.A.	Belgium	306	-	321	(37)	-	-	(215)
Yara Bolivia Fertilizantes S.R.L	Bolivia	2	-	-	-	-	-	1
Agoro Carbon Alliance Ltda.	Brazil	22	-	-	(3)	-	-	(3)
IFC Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	-	-	-	(8)
Yara Brasil Fertilizantes S.A.	Brazil	5,193	(86)	2,858	(304)	-	(1)	(1,243)
Yara Bulgaria EOOD	Bulgaria	58	-	-	-	-	-	(2)
Yara Belle Plaine Inc.	Canada	226	(44)	641	339	(92)	(127)	329
Yara Canada Holding Inc.	Canada	-	(55)	-	229	-	-	2
Yara Canada Inc.	Canada	26	-	237	22	(7)	(14)	138
Yara Chile Fertilizantes Ltda.	Chile	9	-	21	1	-	-	(1)
Yara China Ltd.	China	-	-	-	-	-	-	(13)
Yara Crop Nutrition (Huaibei) Co., Ltd	China	27	-	9	-	-	-	-
Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	30	-	1	-	-	-	(1)
Yara Trading (Shanghai) Co. Ltd.	China	91	-	381	20	-	-	10
Fertilanos S.A.S. "en liquidacion"	Colombia	-	-	-	-	-	-	-
Yara Colombia S.A.	Colombia	675	(2)	421	29	(6)	(12)	159
Yara Industrial Colombia S.A.S.	Colombia	25	-	38	4	(1)	(1)	3
Yara Costa Rica S. de R.L.	Costa Rica	52	(1)	62	4	(1)	-	14
Yara Agri Czech Republic s.r.o.	Czech Republic	10	-	32	1	-	-	1

Table continues >

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 ¹⁾
A/S Ammonia	Denmark	-	-	-	-	-	-	-
Flex Gødning A/S	Denmark	-	-	-	-	-	-	-
Ny Nitrogen A/S	Denmark	-	-	-	-	-	-	4
Yara Danmark A/S	Denmark	37	-	223	27	(6)	(5)	41
Yarecuador Cia. Ltda.	Ecuador	33	-	60	7	(2)	(3)	17
Yara Agri Trade Misr	Egypt	125	-	69	3	(1)	(2)	9
Yara Trade Misr Ltd.	Egypt	-	-	-	1	-	-	1
Yara Eesti OÜ	Estonia	5	-	-	-	-	-	-
Yara Eco Oy	Finland	-	-	6	(5)	-	-	(4)
Yara Phosphates Oy ⁶⁾	Finland	-	(3)	161	14	-	-	19
Yara Suomi Oy	Finland	878	(32)	1,173	19	-	6	297
Yara France SAS	France	549	(12)	779	(147)	-	13	(159)
Varda Germany GmbH	Germany	2	-	-	-	-	-	(1)
Yara Besitz GmbH	Germany	-	(1)	23	4	-	-	62
Yara Brunsbüttel GmbH	Germany	262	(8)	394	(37)	-	-	31
Yara GmbH & Co. KG	Germany	702	(12)	789	56	(1)	(2)	46
Yara Industrial Solutions Germany GmbH	Germany	-	-	-	1	-	-	(6)
Yara Investments Germany SE	Germany	-	(18)	-	(14)	-	4	(13)
Yara Investment GmbH	Germany	-	(9)	-	-	-	-	21
Yara Verwaltungs GmbH	Germany	-	-	-	-	-	-	-
Yara Ghana Ltd.	Ghana	46	-	70	2	(1)	(1)	10
Yara Hellas S.A.	Greece	37	-	118	3	-	-	35
Nutrientes y Nitratos Quetzales S.A.	Guatemala	-	-	5	-	-	-	1
Yara Guatemala S.A.	Guatemala	61	-	61	8	(2)	(2)	23
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	11	-	11	5	-	-	9
Yara Digital Farming India Pvt. Ltd.	India	157	-	1	1	-	-	3
Yara Environmental Technologies Pvt. Ltd.	India	15	-	4	1	-	-	2
Yara Fertilisers India Pvt. Ltd.	India	663	-	647	27	-	-	4
P.T. Yara Indonesia	Indonesia	75	-	65	1	-	(4)	4

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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 ¹⁾
Yara Insurance DAC	Ireland	-	-	53	19	(2)	(1)	110
Yara Italia S.p.A.	Italy	385	(9)	513	(64)	-	-	25
Agribios Italiana Srl	Italy	-	-	12	1	-	(1)	11
Yara Côte d'Ivoire S.A. ⁷⁾	Ivory Coast	-	-	12	(1)	-	(1)	-
Yara East Africa Ltd.	Kenya	62	-	99	9	(1)	-	(2)
Yara Latvija SIA	Latvia	5	-	-	-	-	-	-
Yara Lietuva UAB	Lithuania	487	-	2	3	(1)	(1)	3
Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	-	-	-	-	-	-	(1)
Yara International (M) Sdn Bhd	Malaysia	49	-	63	2	(1)	(1)	7
Yara México S. de R.L. de C.V.	Mexico	433	(3)	332	16	(6)	(4)	52
Yara Mozambique Lda.	Mozambique	5	-	6	-	-	-	(15)
Yara Myanmar Ltd.	Myanmar	-	-	5	(2)	-	-	(16)
Yara Fertilizers (NZ) Ltd.	New Zealand	6	-	11	2	-	-	4
Fertilizer Holdings AS	Norway	-	-	-	395	(23)	-	1,332
Herøya Nett AS	Norway	25	-	12	1	-	-	4
OFD Holding S. de R.L.	Norway	-	-	-	14	(2)	-	244
Stiftelsen for ansattes aksjer i Yara	Norway	-	-	-	-	-	-	(1)
Yara AS	Norway	-	10	-	178	(15)	(7)	302
Yara Birkeland AS	Norway	-	-	2	1	-	-	1
Yara Clean Ammonia AS	Norway	-	(9)	-	1	-	-	1
Yara Clean Ammonia Hegra AS	Norway	-	-	-	-	-	-	-
Yara Clean Ammonia Norge AS	Norway	28	(4)	17	(7)	-	-	34
Yara Environmental Technologies AS	Norway	-	-	-	-	-	-	1
Yara Growth Ventures AS	Norway	-	(1)	-	(8)	-	-	8
Yara LPG Shipping AS	Norway	-	-	56	27	-	-	(4)
Yara Norge AS	Norway	821	(62)	1,801	(4)	-	-	(23)
Grønn Gjødtsel AS	Norway	12	-	4	-	-	-	-
Rudskogveien 46 AS	Norway	-	-	-	-	-	-	-
Yara Panama S. de R.L.	Panama	-	-	-	-	-	-	-

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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 ¹⁾
Yara Peru R.L.	Peru	14	-	27	2	(1)	-	2
Pataba Holdings Inc.	Philippines	-	-	-	-	-	-	-
Yara Fertilizers Philippines Inc.	Philippines	32	-	96	2	(1)	(2)	10
Yara Poland Sp. z o.o.	Poland	67	-	236	27	(5)	(3)	95
Yara Korea Ltd.	Republic of Korea	4	-	1	-	-	-	(1)
Yara Digital Romania SRL	Romania	-	-	-	-	-	-	-
Yara Limited	Rwanda	7	-	15	(1)	-	1	(2)
Yara Asia Pte Ltd.	Singapore	173	-	1,363	135	(7)	(4)	662
Yara Africa Fertilizers (Pty) Ltd.	South Africa	81	(1)	189	4	-	(2)	9
Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa	156	-	67	(3)	-	-	(16)
Yara Iberian S.A.U.	Spain	114	(4)	314	18	(4)	(3)	35
Yara AB	Sweden	223	(4)	670	71	(17)	(19)	155
Balderton Fertilisers SA	Switzerland	-	-	-	-	-	-	-
Varda AG	Switzerland	26	-	-	(12)	-	-	(35)
Yara Clean Ammonia Switzerland SA	Switzerland	16	-	1,574	63	(9)	(9)	187
Yara IEC AG	Switzerland	-	-	-	-	-	-	2
Yara Switzerland Ltd.	Switzerland	34	(1)	2,385	13	-	(8)	252
Yara Tanzania Ltd.	Tanzania	55	-	64	1	-	-	(21)
Yara (Thailand) Limited	Thailand	99	-	216	5	-	-	(13)
Yara Clean Ammonia Netherlands B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Holding Netherlands B.V.	The Netherlands	2	(96)	-	(23)	-	(15)	646
Yara Nederland B.V.	The Netherlands	20	(38)	3	152	-	-	3,553
Yara Sluiskil B.V.	The Netherlands	759	(30)	1,002	(129)	-	-	(60)
Yara South America Investments B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Technology B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Vlaardingen B.V.	The Netherlands	97	-	175	7	-	-	40
Yara Caribbean (2002) Ltd.	Trinidad and Tobago	-	-	-	14	(1)	(1)	14
Yara Trinidad Ltd.	Trinidad and Tobago	168	-	5	(3)	-	-	(106)
Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	Turkey	-	-	-	-	-	-	-

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Table continues >

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 ¹⁾
LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	-
Yara Overseas Ltd.	United Kingdom	-	-	-	1	-	-	5
Yara Phosyn Ltd.	United Kingdom	-	-	-	-	-	-	-
Yara UK Ltd.	United Kingdom	270	(7)	773	62	(8)	(15)	312
Yara Uruguay SAS	Uruguay	-	-	-	-	-	-	-
Agoro Carbon Alliance US, Inc.	United States	53	(1)	-	(22)	-	-	(53)
Agoro LLC	United States	-	-	-	-	-	-	-
Agronomic Technology Corp.	United States	-	(1)	-	1	-	-	(29)
Freeport Ammonia LLC	United States	-	-	-	2	-	-	(17)
Yara Clean Ammonia US Inc.	United States	-	(4)	328	(25)	-	-	(38)
Yara North America Inc.	United States	228	-	911	100	(30)	(27)	937
Yara West Sacramento Terminal LLC	United States	-	-	2	7	-	-	3
Le Vang Trading Services Ltd.	Vietnam	-	-	-	-	-	-	-
Yara Vietnam Co. Ltd.	Vietnam	44	-	54	2	-	-	5
Yara Fertilizer Zambia Ltd.	Zambia	19	(1)	30	(2)	-	-	(48)
Grand Total		16,255	(595)	23,695	1,348	(262)	(294)	9,113
Joint operations and equity-accounted investees		-	-	382	49	(6)	(4)	-
Parent company ⁵⁾		703	(176)	354	1,300	(17)	(4)	-
Eliminations		-	771	(10,563)	(2,516)	31	-	-
Grand Total		16,958	-	13,868 ²⁾	180 ²⁾	(254) ³⁾	(302) ⁴⁾	

¹⁾ 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.

²⁾ Reconcilable against Group Consolidated Statement of income 2024

³⁾ Reconcilable against Group [note 2.8](#) Income taxes

⁴⁾ Reconcilable against Group Consolidated statement of cash flows

⁵⁾ Reflects IFRS which deviates from the parent financial statements due to timing differences of Group contributions/dividends.

⁶⁾ Yara Phosphates Oy was merged with Yara Suomi Oy on December 31 2024.

⁷⁾ Yara Côte d'Ivoire S.A. was divested in August 2024.

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

< [Table continued](#)

Information about subsidiaries for 2023

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 Argentina S.A.	Argentina	138	–	138	(35)	–	(4)	(26)
Chemical Holdings Pty Ltd.	Australia	–	–	–	274	–	–	207
Yara Australia Pty Ltd.	Australia	14	(27)	41	263	–	(1)	163
Yara Pilbara Fertilisers Pty Ltd.	Australia	263	(14)	250	5	–	(19)	522
Yara Environmental Technologies GmbH	Austria	47	–	18	(1)	–	–	(28)
Bataille S.A.	Belgium	–	–	13	1	(1)	–	5
Société de Gestion d'Actifs S.A.	Belgium	–	–	–	–	–	–	(3)
Yara Belgium S.A./N.V.	Belgium	291	(1)	1	14	(1)	1	104
Yara Tertre S.A.	Belgium	324	–	320	(242)	–	–	(180)
Yara Bolivia Fertilizantes S.R.L	Bolivia	3	–	–	–	–	–	1
Agoro Carbon Alliance Ltda.	Brazil	6	–	–	(1)	–	–	(1)
Indústria de Fertilizantes de Cubatão S.A.	Brazil	–	(1)	–	(1)	–	–	(10)
Yara Brasil Fertilizantes S.A.	Brazil	5,302	(95)	3,622	(168)	(2)	(1)	(1,231)
Yara Bulgaria EOOD	Bulgaria	57	–	–	–	–	–	(2)
Yara Cameroun S.A.	Cameroon	24	–	12	–	–	–	–
Yara Belle Plaine Inc.	Canada	218	(43)	737	421	(114)	(135)	334
Yara Canada Holding Inc.	Canada	–	(53)	–	370	–	–	1
Yara Canada Inc.	Canada	23	–	282	40	(11)	(11)	133
Yara Chile Fertilizantes Ltda.	Chile	9	–	23	(1)	–	(1)	(2)
Yara China Ltd.	China	–	–	–	–	–	–	(13)
Yara Crop Nutrition (Huabei) Co., Ltd	China	22	–	8	–	–	–	–
Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	33	–	–	(1)	–	–	(1)
Yara Environmental Protection (Qingdao) Co. Ltd.	China	–	–	–	–	–	–	(4)
Yara Marine Technologies (Shanghai) Co. Ltd.	China	19	–	3	–	–	–	1
Yara Trading (Shanghai) Co. Ltd.	China	98	–	383	(15)	–	–	(4)
Fertilanos S.A.S.	Colombia	–	–	–	–	–	–	–
Yara Colombia S.A.	Colombia	690	(4)	478	48	(15)	(56)	158

Table continues >

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 Industrial Colombia S.A.S.	Colombia	27	–	45	6	(2)	(1)	2
Yara Costa Rica S. de R.L.	Costa Rica	60	(1)	57	3	–	(6)	11
Yara Agri Czech Republic s.r.o.	Czech Republic	10	–	23	2	–	(2)	3
A/S Ammonia	Denmark	–	–	–	(1)	–	–	4
Flex Gødning A/S	Denmark	–	–	5	(1)	–	–	–
Yara Danmark A/S	Denmark	36	–	240	39	(8)	(23)	52
Yarecuador Cia. Ltda.	Ecuador	30	–	53	9	(2)	(1)	24
Yara Agri Trade Misr	Egypt	120	–	71	16	(4)	(3)	17
Yara Trade Misr Ltd.	Egypt	–	–	–	2	–	–	2
Yara Eesti OÜ	Estonia	5	–	–	–	–	–	–
Yara Eco Oy	Finland	–	–	11	2	–	–	–
Yara Phosphates Oy	Finland	–	(2)	166	(14)	–	(4)	8
Yara Suomi Oy	Finland	874	(24)	1,305	(4)	–	(38)	294
Yara France SAS	France	576	(7)	900	(112)	–	(16)	(10)
Varda Germany GmbH	Germany	8	–	–	–	–	–	(1)
Yara Besitz GmbH	Germany	–	(1)	23	(1)	–	–	66
Yara Brunsbüttel GmbH	Germany	259	(7)	425	22	–	–	60
Yara GmbH & Co. KG	Germany	670	(8)	825	(93)	–	(1)	44
Yara Industrial Solutions Germany GmbH	Germany	22	–	–	–	–	–	(5)
Yara Investments Germany SE	Germany	–	(16)	–	(13)	–	7	(1)
Yara Investment GmbH	Germany	–	(8)	–	(6)	–	–	23
Yara Verwaltungs GmbH	Germany	–	–	1	–	–	–	–
Yara Ghana Ltd.	Ghana	56	–	89	16	(1)	(2)	10
Yara Hellas S.A.	Greece	35	–	93	(7)	1	(2)	35
Nutrientes y Nitratos Quetzales S.A.	Guatemala	–	–	4	–	–	–	–
Yara Guatemala S.A.	Guatemala	67	–	74	7	(1)	(2)	22
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	11	–	19	–	–	(1)	5
Agoro Carbon Alliance India Pty. Ltd.	India	–	–	–	–	–	–	–
Yara Digital Farming India Pvt. Ltd.	India	221	–	1	1	–	–	2

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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 Environmental Technologies Pvt. Ltd.	India	17	–	3	1	–	–	1
Yara Fertilisers India Pvt. Ltd.	India	742	(6)	548	(8)	–	–	(16)
P.T. Yara Indonesia	Indonesia	77	–	66	1	–	(2)	3
Yara Insurance DAC	Ireland	–	–	59	(1)	–	–	100
Yara Italia S.p.A.	Italy	384	(5)	471	(88)	–	(1)	20
Yara Côte d'Ivoire S.A.	Ivory Coast	39	–	29	(10)	–	–	(11)
Yara East Africa Ltd.	Kenya	62	–	147	(22)	–	(4)	(16)
Yara Latvija SIA	Latvia	5	–	–	–	–	–	–
Yara Lietuva UAB	Lithuania	502	–	2	3	–	–	1
Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	–	–	–	–	–	–	(1)
Yara International (M) Sdn Bhd	Malaysia	55	–	65	3	(1)	(1)	5
Yara Mexico S. de R.L. de C.V.	Mexico	430	(3)	417	49	(9)	(31)	55
Yara Mozambique Lda.	Mozambique	5	–	9	–	–	–	(16)
Yara Myanmar Ltd.	Myanmar	31	–	8	(1)	–	–	(14)
Yara Fertilizers (NZ) Ltd.	New Zealand	7	–	9	–	–	–	4
Fertilizer Holdings AS	Norway	–	(1)	–	2,150	(29)	–	2,504
Herøya Nett AS	Norway	28	–	12	–	(1)	–	6
OFD Holding S. de R.L.	Norway	–	–	–	27	(2)	–	235
Stiftelsen for ansattes aksjer i Yara	Norway	–	–	–	–	–	–	(1)
Yara AS	Norway	–	(14)	–	161	(6)	–	192
Yara Birkeland AS	Norway	–	–	–	1	–	–	1
Yara Clean Ammonia AS	Norway	–	(9)	–	2	(1)	–	2
Yara Clean Ammonia Norge AS	Norway	28	(2)	10	(13)	–	–	39
Yara Digital Farming Solutions AS	Norway	–	–	–	–	–	–	–
Yara Environmental Technologies AS	Norway	–	–	–	–	–	–	2
Yara Growth Ventures AS	Norway	–	(1)	–	19	–	–	15
Yara LPG Shipping AS	Norway	–	–	48	19	–	–	9
Yara Marine Technologies AS	Norway	21	–	33	1	–	–	(10)
Yara Norge AS	Norway	830	(47)	1,898	(51)	–	(5)	(31)

< Table continued

Table continues >

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⁾
Grønn Gjødset AS	Norway	-	-	-	-	-	-	-
Rudskogveien AS	Norway	-	-	-	-	-	-	-
Yara Panama S. de R.L.	Panama	-	-	-	-	-	-	-
Yara Peru R.L.	Peru	16	-	23	1	-	-	1
Pataba Holdings Inc.	Philippines	-	-	-	-	-	-	-
Yara Fertilizers Philippines Inc.	Philippines	38	-	127	3	(2)	-	8
Yara Poland Sp. z o.o.	Poland	68	-	216	8	(1)	(5)	78
Yara Korea Ltd.	Republic of Korea	5	-	1	-	-	-	(1)
Yara Digital Romania SRL	Romania	-	-	-	-	-	-	-
AO Yara	Russian Federation	1	-	1	-	-	-	-
Yara Rwanda Ltd.	Rwanda	7	-	30	(2)	-	(1)	(1)
Yara Asia Pte Ltd.	Singapore	189	-	1,288	95	(5)	(5)	712
YMT Global (Singapore) Pte. Ltd.	Singapore	3	-	-	-	-	-	-
Yara Africa Fertilizers (Pty) Ltd.	South Africa	83	(1)	195	(6)	-	-	7
Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa	161	-	75	(8)	-	-	(13)
Yara Iberian S.A.U.	Spain	98	(3)	319	16	(2)	(4)	23
Yara AB	Sweden	237	(5)	741	58	(2)	(6)	155
Yara Marine Technologies AB	Sweden	207	-	59	(6)	-	-	3
Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(5)
Varda AG	Switzerland	22	-	-	(16)	-	-	(27)
Yara Clean Ammonia Switzerland SA	Switzerland	14	(1)	1,698	69	(10)	(14)	135
Yara IEC AG	Switzerland	-	-	-	-	-	-	2
Yara Switzerland Ltd.	Switzerland	40	(3)	2,681	89	(18)	(16)	294
Yara Tanzania Ltd.	Tanzania	58	-	129	8	(1)	(1)	(19)
Yara (Thailand) Ltd.	Thailand	100	-	214	4	-	(4)	(17)
Yara Clean Ammonia Netherlands B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Holding Netherlands B.V.	The Netherlands	2	(91)	-	1,509	40	(29)	750
Yara Nederland B.V.	The Netherlands	20	(34)	3	1,142	-	-	3,675
Yara Sluiskil B.V.	The Netherlands	785	(23)	990	(53)	-	-	60

< Table continued

Table continues >

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 South America Investments B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Technology B.V.	The Netherlands	-	-	-	219	-	-	(1)
Yara Vlaardingen B.V.	The Netherlands	102	-	194	12	-	-	63
Yara Caribbean (2002) Ltd.	Trinidad and Tobago	-	-	-	16	(1)	(1)	(12)
Yara Trinidad Ltd.	Trinidad and Tobago	171	-	4	(6)	-	-	(104)
Yara Turkey Tarımsal Gübre Ürünleri Anonim Sirketi	Turkey	-	-	-	-	-	-	-
LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	-
Yara Overseas Ltd.	United Kingdom	-	-	-	-	-	-	4
Yara UK Ltd.	United Kingdom	269	(4)	817	62	(12)	(18)	270
Agoro Carbon Alliance US, Inc.	United States	33	(1)	-	(27)	-	-	(35)
Agronomic Technology Corp.	United States	-	(2)	1	(4)	-	-	(21)
Freeport Ammonia LLC	United States	-	-	-	(10)	-	-	(19)
Yara Clean Ammonia US Inc.	United States	-	(3)	316	(29)	-	-	(17)
Yara North America Inc.	United States	234	(8)	827	23	9	9	858
Yara West Sacramento Terminal LLC	United States	-	-	3	2	-	-	(4)
Le Vang Trading Services Ltd.	Vietnam	-	-	-	-	-	-	-
Yara Vietnam Co. Ltd.	Vietnam	44	-	42	1	-	-	4
Yara Fertilizer Zambia Ltd.	Zambia	20	(1)	39	(5)	-	-	(47)
Grand Total		16,969	(581)	25,629	6,254	(220)	(463)	9,983
Joint operations and equity-accounted investees			-	356	1	(7)	(12)	
Parent company ⁵⁾		714	(162)	378	761	68	(3)	
Group Eliminations			743	(10,932)	(6,825)	(64)	-	
Grand total		17,683	-	15,431 ¹⁾	191 ¹⁾	(223) ²⁾	(479) ³⁾	

¹⁾ Reconcilable against Group Consolidated Statement of income 2023.

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.

< [Table continued](#)

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 Pilbara Fertilisers Pty Ltd.	Australia					X								
Yara Environmental Technologies GmbH	Austria	X	X			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 Tertre S.A.	Belgium		X			X								
Yara Bolivia Fertilizantes S.R.L	Bolivia		X											
Agoro Carbon Alliance Ltda.	Brazil													X
IFC Indústria de Fertilizantes de Cubatão S.A.	Brazil												X	
Yara Brasil Fertilizantes S.A.	Brazil		X			X								
Yara Bulgaria EOOD	Bulgaria		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 Trading (Shanghai) Co. Ltd.	China		X											
Fertillanos S.A.S. "en liquidacion"	Colombia		X											
Yara Colombia S.A.	Colombia		X			X	X							

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 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											
Ny Nitrogen A/S	Denmark		X											
Yara Danmark A/S	Denmark		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 Eco Oy	Finland		X			X								
Yara Phosphates Oy	Finland					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											

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											
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								
Agribios Italiana Srl	Italy		X			X								
Yara Côte d'Ivoire S.A.	Ivory Coast		X											
Yara East Africa Ltd.	Kenya		X											
Yara Latvija SIA	Latvia		X											
Yara Lietuva UAB	Lithuania		X				X							
Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia		X											
Yara International (M) Sdn Bhd	Malaysia		X											
Yara México 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
OFD Holding S. de R.L.	Norway											X		

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
Stiftelsen for ansattes aksjer i Yara	Norway													X
Yara AS	Norway								X					
Yara Birkeland AS	Norway													X
Yara Clean Ammonia AS	Norway											X		
Yara Clean Ammonia Hegra AS	Norway												X	
Yara Clean Ammonia Norge AS	Norway											X		
Yara Environmental Technologies AS	Norway												X	
Yara Growth Ventures AS	Norway											X		
Yara LPG Shipping AS	Norway		X											X
Yara Norge AS	Norway		X			X								
Grønn Gjødning AS	Norway		X			X								
Rudskogveien 46 AS	Norway													X
Yara Panama S. de R.L.	Panama												X	
Yara Peru R.L.	Peru		X											
Pataba Holdings Inc.	Philippines												X	
Yara Fertilizers Philippines Inc.	Philippines		X											
Yara Poland Sp. z o.o.	Poland		X											
Yara Korea Ltd.	Republic of Korea		X											
Yara Digital Romania SRL	Romania		X											
Yara Limited	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 Iberian S.A.U.	Spain		X											

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 AB	Sweden		X			X								
Balderton Fertilisers SA	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) Limited	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 Sirketi	Turkey													
LLC Yara Ukraine	Ukraine		X											
Yara Overseas Ltd.	United Kingdom											X		
Yara Phosyn Ltd.	United Kingdom											X		
Yara UK Ltd.	United Kingdom		X			X								
Yara Uruguay SAS	Uruguay		X											
Agoro Carbon Alliance US, Inc.	United States													X

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
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 Vietnam Co. Ltd.	Vietnam		X											
Yara Fertilizer Zambia Ltd.	Zambia		X											



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