

Special items 2018 restated to new operating segment structure

Special items	EBITDA effect					Operating income effect				
	1Q 2018	2Q 2018	3Q 2018	4Q 2018	2018	1Q 2018	2Q 2018	3Q 2018	4Q 2018	2018
USD millions										
Damaged inventory	-	-	(6)	-	(6)	-	-	(7)	-	(7)
Environmental provision Brazil	-	-	-	(3)	(3)	-	-	-	(3)	(3)
Impairment of non-current assets	-	-	-	-	-	-	(14)	-	(13)	(27)
Restructuring costs	-	(17)	(1)	(0)	(19)	-	(17)	(1)	(0)	(19)
Total Sales and Marketing	-	(17)	(8)	(4)	(28)	-	(31)	(8)	(17)	(56)
Restructuring costs	-	(1)	0	(1)	(2)	-	(1)	0	(1)	(2)
Total New Business	-	(1)	0	(1)	(2)	-	(1)	0	(1)	(2)
Reduced contingent consideration Santa Quiteria	-	-	-	15	15	-	-	-	15	15
Impairment of held-for-sale assets in Galvani	-	-	-	-	-	-	-	(33)	-	(33)
Derecognition of deferred consideration related to Galvani	-	-	21	-	21	-	-	21	-	21
Take-or-pay compensation from customer	-	-	15	-	15	-	-	15	-	15
Environmental provisions	-	-	(6)	(4)	(10)	-	-	(6)	(4)	(10)
Provision for closing of Pardies site	-	-	-	(1)	(1)	-	-	-	(1)	(1)
Stamp duty on purchase of Babrala (India)	(8)	(0)	-	-	(8)	(8)	-	-	-	(8)
Contract derivatives gain/(loss)	1	1	1	-	4	1	1	1	-	4
Impairment of non-current assets	-	-	-	-	-	-	(6)	(1)	(79)	(86)
QAFCO tax adjustment	-	(7)	-	-	(7)	-	-	-	-	-
Total Production	(7)	(6)	32	10	28	(7)	(5)	(3)	(70)	(84)
Total YARA	(7)	(24)	24	5	(2)	(7)	(37)	(10)	(87)	(142)