



Yara GRI Reporting 2015

Important note to readers:

Yara's annual report for 2015 was divided into the Financial Report 2015, the separate Impact Review 2015 and the GRI Reporting 2015. The latter was originally published as an online only report on Yara's old website.

As Yara launched a new website in March 2018, the original content from Yara's GRI Reporting 2015 was compiled in this document for the sake of keeping GRI reports from the last three years 2015–2017 available. While GRI reports prior to 2015 are no longer available, we report historic data for several material topics in this and later reports.

Web links in this document point to Yara's old website and will regrettably no longer work.

Please refer to our new website for up to date information on Yara's approach to sustainability and our latest reports:

yara.com

General standard disclosures

Covering strategy and analysis, organizational profile, materiality, stakeholder engagement, report profile, governance and ethics and integrity.

Strategy and Analysis

G4-1 CEO statement

CEO Message in the Financial Report 2015, page 6. [Annual report 2015 \(PDF 3,82MB\)](#)

CEO Q&A in the Impact Review 2015, page 2: [Yara impact review 2015 \(PDF 2,87MB\)](#)

G4-2 Impacts, risks, and opportunities.

Yara is committed to proactive and effective risk management to mitigate adverse effects on our operations and to identify and explore business opportunities. Ultimately, risk management contributes to achieving our long-term strategies and short-term goals.

Operational risks

At the Yara-material level, risks are assessed within Yara's risk management system, and reference is made to the risk section of the Financial Report 2015. The most relevant elements are included here. Additional risks were addressed in Yara's process defining its Sustainable Value Matrix and subsequent process to prioritize the relevant GRI aspects.

Health and safety

Yara's production sites are large industrial plants, and many of Yara's raw materials, intermediates and products are classified as substances dangerous to the health. Such a working environment contains various potential occupational health and safety risks to employees and contractors working on site.

While Yara's raw materials are often dangerous chemicals, the final fertilizers typically are not classified as hazardous, and the occupational health and safety risk at the use phase is minor.

Mitigation

Yara has a strict requirement on reporting of incidents, accidents and injuries, and works continuously to improve safety practices and safety culture by systematically enforcing strict operating procedures and developing employee and contractor competence. Yara's ambition is zero injuries and the company continues to set challenging KPI targets for occupational safety. Focus is based on actions that will further develop the safety culture in Yara with the aim to reduce exposure through greater responsibility for self and others.

Our Safe by Choice is the umbrella for all safety activities with the aim to develop strong safety leadership, to drive operational discipline, and to train and encourage staff to always act and react in accordance with our safety standards. The competence and the discipline of each employee to follow our safety standards promotes risk awareness on the job and in private life.

Yara production operations are covered by environmental permits and they are operated in accordance with strict procedures and management controls to prevent major process safety related accidents.

Yara also pursues the goal of reduced risk exposure outside of our own operations, by implementing the Product Stewardship program. The principles of product stewardship guide Yara's operations through the supply chain. It ensures that proper care is taken along the entire value chain, from product development and purchase of raw materials, through production, storage and distribution, to sales, delivery and usage.

Yara constantly seeks to improve the quality of its products, operations and manufacturing processes.

More information is found online:

[Our Product Stewardship approach](#)

Environment

Yara's core business is production and sales of nitrogen (N) substances, mostly crop nutrients but also as industrial chemicals and environmental solutions.

The production processes of N-fertilizers and chemicals are energy-intensive, with most of the energy being derived from natural gas. Use of energy and emission of greenhouse gases during ammonia and nitric acid production forms a major environmental impact related to Yara's activities. Yara's operations are covered by global, regional and local energy and greenhouse gas regulations.

Good control of manufacturing processes forms a basis for Yara's compliance with emission and discharge permits and legislative requirements. Yara's large chemical manufacturing sites are classified as industrial activities with potential major accident hazards. The plants are not considered to represent a risk to the local environment, except if a major accident should occur.

Use of nitrogen fertilizers represents both a substantial part of the energy consumption and the potential environmental impact of farming. Balancing increased productivity and environmental impacts is essential.

Mitigation

Yara is dedicated to excellent performance in terms of environmental impact. We endeavor to promote industry leading standards. By developing a novel N₂O catalyst technology, and implementing it in the nitric acid plants, Yara has managed to cut the company's GHG emissions in half.

Yara enforces a strict regime of control over its processes, based on the ISO 14001 standard. Internal performance data is routinely checked and reported to regulatory authorities. Data is also collected externally and reporting processes are verified.

Yara promotes best farming practices such as balanced fertilization and precision farming. Supporting the FAO's goal of sustainably increasing agricultural productivity, Yara fully supports and implements the concept of sustainable intensification. This is defined as helping growers produce more crops on the same land with less environmental impact.

For a full account, reference is made to the following web section:

[Health, Environment and Safety](#)

Social and economic

Yara's main products are fertilizers, with farmers being the end consumer of the products. The world's first industrial scale manufacturing of N fertilizers was established by Norsk Hydro in Notodden, Norway, in 1905. The fertilizer division of Norsk Hydro was demerged as Yara in 2004.

A century ago, the world was facing a growing concern over the ability to feed a growing population. Mineral fertilizers were the solution. Today, it is estimated that half the proteins consumed by humans originate from fertilizers. Enabling global food security is a main result of our industry.

As fertilizers boost farm productivity, purchasing Yara's products is a profitable investment for commercial farmers. Potential risks include: soil mining if the right products are not used in the right way and in the volumes needed, crop failure if products are not correctly labelled or the quality is not correct, low or no return on investment due to market conditions in particular in less developed regions.

Mitigation

In line with the universally adopted approach of sustainable development, Yara subscribes to the approach of sustainable agriculture as consisting of three pillars :

Profitable production: The economic dimension: Agriculture must provide sufficient financial reward to farmers, enable them to make a decent living, encourage production and conservation of the environment.

Protected environment: The environmental dimension: Agriculture shall minimize the use of non-renewable resources, replenish tapped resources, protect and enhance the environment and natural resources.

Prosperous communities: The societal dimension: Agriculture shall contribute to thriving and viable local communities, to economic and social development, including the provision of healthy food.

Sharing knowledge and providing holistic solutions are Yara's main approaches to supporting farmer profitability. This is done according to local conditions.

In Europe, Yara provides expert advice and precision farming tools, supporting the farmers in optimizing - and often reducing - the fertilizer consumption while increasing yields. In developing economies, Yara actively engages with farmers face to face, explaining how to use the right products in an optimal way. Also, in developing economies, lack of access to markets and finance is a core issue for farmers. Yara engages in partnerships to foster a positive, enabling framework for agricultural development.

On product risks, reference is made to Yara's Product Stewardship program described above.

Long term trends: strategic risks and opportunities

Yara is positioned as a leading company in our industry regarding environmental stewardship and low GHG emissions. From a sustainability perspective, an increasing societal and political emphasis on improved sustainability performance for value chains should prove to be supportive for Yara's competitive position.

The fertilizer market is a global one. Therefore, looking at the regional and local perspective, there are risks involved if regulatory actions adds costs for parts of the industry. The EU has through its Emission Trading System (ETS) regulated industry emissions, including the fertilizer industry. As just above half of Yara's ammonia capacity is covered by the ETS, this constitutes a risk relative to global competitiveness.

Regulatory risk on fertilizer application is also present to a certain extent. As lower fertilizer use will be associated with reduced productivity in agriculture, Yara considers this to be a modest risk.

Yara actively pursues opportunities to improve the company's competitive advantage through building market and stakeholder interest in low carbon footprint and climate smart agriculture. This is done by providing farmers crop and location specific advice to increase efficiency and optimize land use, building internal capacity on measuring and calculating carbon footprints, doing life cycle assessments and working with external stakeholders to embed such methodologies into tools available for farmers and the food industry. In addition, Yara Crop Nutrition offer a large portfolio of differentiated fertilizer products which typically have a higher use efficiency than most of the commodity fertilizers.

One of Yara's fastest growing business units is the Environmental Solutions which is part of the Industrial segment. Backed by a century of experience in nitrogen applications for industry, Yara uses its knowledge of chemicals derived from the production of fertilizers to offer complete solutions for abatement of nitrogen oxides NO_x and hydrogen sulfide H₂S, and for water treatment. For the Maritime sector, we provide scrubbers, removing SOX emissions.

We help our clients meet increasingly stringent standards around the world. Yara's environmental solutions are already cleaning NOX emissions equal to the total emissions in France.

Mitigation

The fertilizer industry in Europe has the lowest GHG emissions in the world. Should the EU ETS incur added costs to the European fertilizer industry, there is a high risk for carbon leakage. Yara is aligned with the

industry association, Fertilizer Europe, which argues that the technically unavoidable emissions should be covered by free allowances.

Organizational profile

G4-3 Name of the organization.

Yara International ASA

G4-4 Primary brands, products, and services.

Reference is made to the Financial Report 2015, page 52: [Annual report 2015 \(PDF 3.82MB\)](#)

Yara's global brand is the Viking ship logo, with the tagline 'Knowledge grows' added below. Our logo is a symbol of our aspirations and a commitment to our promises: Yara's knowledge, products and solutions grow farmers', distributors' and industrial customers' businesses profitably and responsibly, while protecting the earth's resources, food and environment.

Yara is the world's largest producer and marketer of mineral fertilizers that help growers feed a hungry world population. Our portfolio ranges from single-nutrient fertilizers to complex compounds and micronutrients for all kind of crops. Unlike most fertilizer companies, Yara offers a complete range of crop nutrition products. We can do this because we are a market leader and a crop nutrition expert.

Our fertilizers range from those based on the most widely needed nutrients - N, P and K - to those incorporating growth and quality enhancing nutrients, such as calcium and magnesium, to micronutrients that help prevent or cure deficiencies resulting from particular soil or crop conditions. If crops lack any of these nutrients, yield and profitability are reduced. That's why Yara offers not only a product range that meets all crop nutrition needs, but also crop-specific advice and fertilizer management tools.

Yara also offers a number of support services and tools, most of which are covered on this web page: [Support tools](#)

Industrial solutions

Yara's Industrial segment converts energy, natural minerals and nitrogen from the air into essential products for industrial applications. As a leading urea and ammonia producer, Yara offers reliability through our control of the supply chain. This allows us to support our customers with the right solutions at the right time for their businesses. We understand and interact with our industrial clients to adapt applications that meet their needs and help them reach their full business potential.

Industrial chemicals include urea, ammonia, nitrates, calcium nitrate and nitric acid. For the mining industry, Yara delivers technical ammonium nitrate, which is a raw material for explosives. Also serving the world's farmers is Yara's product range of animal nutrition: high-quality feed phosphates, feed grade urea and feed acidifiers.

Being Yara's fastest growing business unit, the Environmental Solutions delivers several solutions to the market. Air1 is Yara's Adblue product, also called DEF in the US and Brazilian markets. This catalyst fluid reacts with harmful NOx emissions in diesel engines' exhaust, cleansing the emissions. Yara NoxCare is a complete portfolio of technology, reagents, after-treatment processes and services for nitrogen oxide emissions abatement, delivered to industrial plants.

Environmental solutions also delivers to the maritime sector, water utilities and wastewater treatment plants.

For a full account of products and services, reference is made to this web page: [Products and services](#)

G4-5 Location of the organization's headquarters.

Oslo, Norway

G4-6 Global presence.

Yara has operations in about 60 countries, and has sales to about 160 countries. The locations of our operations can be found here:

Web link: [Where we operate](#)

Web link: [Production sites](#)

G4-7 Ownership and legal form.

Financial Report 2015, pages 53-55: [Annual report 2015 \(PDF 3,82MB\)](#)

G4-8 Markets served.

Yara's total sales in 2015 were 35.7 million tons of products, of which 26.5 million tons were fertilizers. 7.0 million tons were Industrial products, including Environmental Solutions. Yara also traded 2.1 million tons ammonia.

Yara's business is mostly business-to-business. Reference is also made to the Financial Report 2015, in particular in Note 5, pages 80-85: [Annual report 2015 \(PDF 3,82MB\)](#)

G4-9 Scale of the organization.

Information is given in the Financial Report 2015. Refer in particular to entry pages (inside cover) and Note 5, pages 80-85. [Annual report 2015 \(PDF 3,82MB\)](#)

Number of employees: Reference is made to G4-10

Number of operations: Reference is made to G4-6

Net sales 2015: NOK 111.9 bn

Net interest-bearing debt at the end of Q4 reporting period: NOK 11.9 bn

The debt/equity ratio at the end of fourth quarter 2015, calculated as net interest-bearing debt divided by shareholders' equity plus non-controlling interests, was 0.16.

Quantity of products: Reference is made to G4-8

G4-10 Employees.

At the end of 2015, Yara had 12,883 permanent employees worldwide, an increase of 810 (7%) compared to the previous year. The largest increase was in Brazil (increased by 549), mainly due to a reclassification from seasonal/third party/union contractors to permanent employees. The figures in this section include all employees in Galvani, Brazil (Yara's ownership share is 60%). The increase of 616 non-permanent employees is mostly due to Galvani not being fully included in these figures last year.

In 2015, Yara employed 480 permanent employees in Africa compared with 390 last year. This increase is due to the acquisition of MSF in Egypt and increase of operations in Dadda, Ethiopia.

The table below does not include Lifeco employees. Lifeco, Yara's equity-accounted investee, had 937 permanent employees at the end of 2015 - 917 males and 18 females. The company does not have any temporary employees. Out of the 917 male employees, there are 107 international assignees, mainly Indians, Filipinos and Bangladeshi.

Status	Gender	Africa	Asia and Oceania	Brazil	Europe	Latin America	North America	Grand Total
Permanent	Female	74	157	639	1206	331	93	2500
	Male	406	450	3433	4600	992	502	10383
Permanent Total		480	607	4072	5806	1323	595	12883
Non-permanent	Female	6	58	332	449	69	37	951
	Male	40	132	1582	1346	114	101	3315
Non-permanent Total		46	190	1914	1795	183	138	4266
Grand Total		526	797	5986	7601	1506	733	17149

The chemical industry is historically a male dominated industry. In Yara, the share of female employees among permanent employees has remained around 19% over the past few years

G4-11 Employees covered by collective bargaining agreements.

Yara values its good relationship with employees and their organizations and engages with them on a regular basis. In 2015, about 72% of Yara employees were covered by collective bargaining agreements. The decrease from last year in Africa can be partially attributed to the acquisition of a new company in Egypt (MSF).

	2014	2015
Africa		
Percentage of employees covered by collective bargaining	% 19,5%	15,8%
Asia and Oceania		
Percentage of employees covered by collective bargaining	% 17,3%	18,5%
Brazil (including Galvani)		
Percentage of employees covered by collective bargaining	% 70,9%	100,0%
Europe		
Percentage of employees covered by collective bargaining	% 77,9%	78,5%
Latin America		
Percentage of employees covered by collective bargaining	% 11,6%	16,6%
North America		
Percentage of employees covered by collective bargaining	% 34,9%	35,3%
Yara		
Percentage of employees covered by collective bargaining	% 61,6%	71,8%

Figure 1 – % employees covered by collective bargaining

G4-12 Supply chain.

Yara is the world's largest producer and marketer of mineral fertilizers. Energy, ammonia and natural minerals are the basis for mineral fertilizer. The production process takes nitrogen from the air to produce ammonia as the basis for all nitrogen fertilizers. Ammonia is produced by reacting nitrogen from the air with hydrogen at high pressure and temperature in the presence of a catalyst. The hydrogen is most often produced by reacting natural gas with water at high temperature and pressure in the presence of a catalyst, so natural gas is primarily used as feedstock rather than energy. To a lesser degree, natural gas is also used for energy.

Phosphate, potash and other crop nutrients are mined and transformed into products that can be taken up by plants. Phosphorus occurs in natural geological deposits of phosphate rock, which is mined from the earth's

crust. The largest deposits of phosphate rock are located in North Africa, China, India, the United States, Brazil, Australia and Russia.

Potassium salts, or potash, are mined from naturally occurring ore bodies that were formed as seawater evaporated. Potash deposits are even less evenly distributed. Only 12 countries mine potash; in 2002, six of those countries (Canada, Russia, Belarus, Germany, Israel and Jordan) produced nearly 90 percent of the world's aggregate production of approximately 24 million tons, measured as K₂O.

For an account of the full range of crop nutrients, information is provided at this web section: [Crop nutrition](#)

The main part of Yara's expenses are variable costs, of which purchases of natural gas is the main item.

Key 2015 figures, NOK millions:

Revenue and other income: 111,897

Operating costs and expenses: (97,793)

Of which: Raw materials, energy costs and freight expenses: (79,067)

While Yara in total has several hundred thousand suppliers, from a materiality perspective the raw material sourcing constitutes the most important element. Sorted by main raw material, the suppliers are:

Natural gas: Yara sources natural gas, and in a few cases other forms of hydrocarbons, for production of N fertilizers. The largest suppliers are: Statoil, Gazprom, ENI, NGC (Trinidad), Apache and Shell.

Phosphate: For NPK fertilizers, granular phosphates for straight application and feed phosphates. Yara sources phosphate mainly from: OCP, Phosagro, Mosaic, ICL, Vale, Galvani, Eurochem, Foskor and Yara Siilinjärvi (100% Yara owned mine).

Potash: For NPK fertilizers, Yara sources potash from mainly 9 suppliers: BPC, Uralkali, K+S, ICL, PCS, Canpotex, SQM, Kemira and Tessenderlo.

Other: There are 10 additional crop nutrients which are sourced in smaller amounts, with a combined total being below the potash volume.

G4-13 Significant changes during the reporting period.

There was no significant re-structuring of Yara during 2015. The following releases describes the most important releases throughout the year, with some impact on geographical or sectoral footprint:

[Yara International and BASF Group have agreed to build a world scale ammonia plant at BASF's site in Freeport, Texas](#)

[Yara to sell its 50% stake in GrowHow UK](#)

[Yara enters agreement to sell its European CO₂ business](#)

[Yara proceeds with USD 185 million payment and equity injection for Salitre project](#)

[Yara agrees to acquire Sacramento terminal; underscores its commitment to California farmers](#)

[Yara expands downstream footprint in Africa](#)

For a full overview of stock exchange releases, reference is made to the '2015' tab this web page: [Press releases](#)

For information about the share capital structure and related information, reference is made to the Financial Report 2015, pages 53-55. [Annual report 2015](#) (PDF, 3,82MB)

Some small site closures are described in G4-SO₂.

G4-14 The precautionary approach or principle

Yara's HESQ Policy defines our approach to the precautionary principle:

[Yara's Health, Environment, Safety and Quality Policy](#)

G4-15 Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses

Reference is made to the Global engagement chapter of the Impact Review, pages 19-32.

[Yara impact review 2015 \(PDF 2,87MB\)](#)

See also:

Web link: [Ethics and Compliance program](#)

Web link: [Commitments and policies](#)

G4-16 Memberships of associations

Yara is a corporate member of the two leading fertilizer industry associations, the International Fertilizer Industry Association (IFA), and Fertilizers Europe, as well as the Fertilizer Institute (TFI). Yara is also part of the European Industrial Gases Association (EIGA) and the European Chemical Industry Council (CEFIC). Yara is a UN Global Compact (UNGC) signatory, committed to the 10 Principles covering human rights, labor rights, environment and anti-corruption. Yara has also endorsed the UNGC Caring for Climate initiative, CEO Water Mandate and the Call to Action: Anti-Corruption, and Yara is also a founding participant of the voluntary Food and Agriculture Business Principles (FABs). Yara is also a UNGC LEAD company, and in 2015 Yara held a co-chair position in its task force on the sustainable development goals.

Yara is an active member of the Private Sector Mechanism of the UN Committee of World Food Security (CFS). Yara has also signed up to the Global Alliance for Climate Smart Agriculture (GACSA). Through IFA, Yara is part of the International Agri-Food Network (IAFN) at the CFS, the Business & Industry Major Group to the UN and the Global Business Alliance in New York and the multi-stakeholder coalition Farming First. Yara is an associated member of the Zinc Nutrient Initiative. Yara is also a member of the Development Task Force of the Business and Industry Advisory Committee to the OCDE - BIAC.

Yara is an Industry Partner of the World Economic Forum (WEF) and is part of the New Vision for Agriculture and the related Grow Africa and Grow Asia partnerships, and the World Business Council on Sustainable Development (WBCSD).

(For indicators G4-17 to G4-23, visit the [Sustainable Value Matrix page](#).)

Stakeholder engagement

G4-24 Main stakeholder groups engaged by the organization

Yara's main stakeholder groups are: Employees, customers, investors, suppliers and influencers.

Reference is made to the web page outlining Yara's stakeholder dialogue. [Stakeholder dialogue](#)

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Key activities are accounted for in the Impact Review 2015, Global Engagements section, pages 19-23.

[Yara impact review 2015 \(PDF 2,87MB\)](#)

G4-25 The basis for identification and selection of stakeholders with whom to engage

Yara has a wide range of stakeholders and engages in dialogue and cooperation, locally and globally. The engagement relates to challenges relevant to our business, often linked to global issues. We engage directly with our stakeholders or indirectly through industry associations.

For more information, see the Impact Review 2015 pages 19-23.

[Yara impact review 2015 \(PDF 2,87MB\)](#)

Web link: [Stakeholder dialogue](#)

G4-26 The organization's approach to stakeholder engagement

Yara has a wide range of stakeholders and engages in dialogue and cooperation, locally and globally. The engagement relates to challenges relevant to our business, often linked to global issues. We engage directly with our stakeholders or indirectly through industry associations.

For more information, see Impact Review 2015 pages 19-23. [Yara impact review 2015 \(PDF 2,87MB\)](#)

Web link: [Stakeholder dialogue](#)

G4-27 Key topics and concerns that have been raised through stakeholder engagement

No significant concerns have been raised at the corporate level. At a local level, concerns have been raised from local communities adjacent to production facilities with regards to noise and dust. Yara strives to minimize the environmental impact of the operations, and does comply with laws, rules and regulations in the countries and communities in which we operate. Yara will communicate promptly, completely and accurately with local communities and encourage an active and open dialogue to meet their concerns. Reference is made to Yara's Code of Conduct and HESQ Policy.

An overview of other stakeholder engagement activities are found in the Impact Review 2015, Chronicle on pages 19-23. [Yara impact review 2015 \(PDF 2,87MB\)](#)

Report Profile

G4-28 Reporting period

The reporting period covers the calendar year 2015, unless otherwise specified in the individual responses.

G4-29 Date of most recent previous report

Yara published the 2014 GRI reporting in March 2015.

G4-30 Reporting cycle

Yara's reporting cycle is annual.

G4-31 Provide the contact point for questions regarding the report or its contents

Bernhard Stormyr
Head of Sustainability Management

G4-32 In accordance option, GRI content index and external assurance

Yara has prepared the GRI report in accordance with the 'Core' reporting definition. [GRI reporting](#)
External assurance is done by Deloitte. The assurance letter is published on the GRI reporting web page.

G4-33 The organization's policy and current practice with regard to seeking external assurance for the report

We engaged Deloitte AS to conduct a review, in accordance with attestation standard ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" established by the International Auditing and Assurance Standards Board, to provide a limited level of assurance on the Yara – GRI Reporting 2015. The auditor's report is presented as a pdf attachment at the main GRI reporting web page. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.

Deloitte is independent from Yara. Deloitte also audits Yara's financial records. The external assurance is presented to the level below the company's CFO.

Governance

G4-34 The governance structure of the organization

See the Corporate Governance section in the Financial Report 2015, pages 30-37.
[Annual report 2015 \(PDF 3,82MB\)](#)

See also the Governance web section:
Web link: [Governance section](#)

Ethics and Integrity

G4-56 The organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics

Yara's values are the foundation of who we are and how we act:

Ambition is characterized as performing above expectations, taking initiative and constantly striving to improve your competencies in line with company ambitions and personal goals.

Teamwork is characterized as supporting your colleagues, being self-motivated and always delivering as agreed.

Trust is characterized as being approachable, encouraging and willing to give honest and constructive feedback.

Accountability is characterized as being reliable, taking responsibility and always having Yara's best interests in mind when faced with tough decisions.

The operating standards, opinions and policies governing the company's performance are described and linked to in this web section:
[Commitment and Policy](#)

G4-57 The internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines

Yara has made available a number of mechanisms for seeking advice on integrity, ethical and lawful behavior. Line managers are the primary route for employees to raise concerns, and managers receive support from relevant expert functions (such as Ethics and Compliance), where needed. Expert functions can be contacted directly by employees where a question or concern is regarding a subject matter where expertise is needed. Typically, departments such as Human Resources and Legal could be contacted in this manner. The Ethics and compliance Department is contactable by a series of means including in-person with one of the dedicated Ethics & Compliance professionals throughout the business and sitting in the business units across the globe. Alternatively, employees can use the email address ethics@yara.com to reach the central Ethics and Compliance Department. An external ethics channel has been established for many years and can be used by employees in many languages, either using a web-based portal or a telephone hotline.

G4-58 The internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines

Reference is made to G4-57.

Sustainable Value Matrix and Boundaries

Identified material aspects and boundaries

G4-17 All entities included in the organization's consolidated financial statements or equivalent documents

Financial Report 2015, Note 2, pages 74-75.

[Annual report 2015](#)

The consolidated financial statement of Yara comprises 160 legal companies that are controlled by Yara. The material subsidiaries are disclosed in the in the Financial Report 2015, in the table in Note 2, pages 74-75, and the associated companies and joint ventures are disclosed in the Financial Report 2015, Note 14, pages 96-98.

Reference is also made to G4-20.

G4-18 The process for defining the report content and the Aspect Boundaries

The process to determine what issues are viewed as material to Yara, and as significant to Society, was led by Head of Sustainability Bernhard Stormyr, with support from Harvard-professor Robert Eccles. The following methodology was used:

Preliminary phase

We used Sustainability Accounting Standards Board (SASB) as a basis and the list of issues from both the chemicals and the metals & mining industries as a starting point. The heads of each business segment appointed key people to participate in a survey and workshops. Background information was shared with the segments, explaining the need for a materiality analysis, the method used and the goals. Participants in upcoming workshops was asked to determine material issues in a survey, in order to use this as a basis for a group discussion. The process was documented. A dedicated writer was appointed to document the process

Interviews and discussions

Three workshops was conducted with senior representatives from the four different segments, determining which issues are material to Yara and which issues are societally significant. Stakeholder views were also covered in these workshops, based on the experience of the business segment representatives, and also the ongoing dialogue Yara is involved in with a number of different stakeholders on a corporate level. In-depth interviews was conducted with IR and Ethics&Compliance. Minutes of meetings was distributed afterwards in order to anchor conclusions. A fourth workshop with the strategy team and communications team was conducted, based on the input from the other workshops and interviews.

Concluding phase

The fourth workshop concluded and came up with a recommendation for the management group on the materiality analysis for Yara. Yara has drawn upon a range of stakeholder tools such as the GRI G4 guidelines, SASB standard, UN Global Compact and not least the Post 2015 UN Sustainable Development Goals, which serve as the main input for Societal significance. Conclusions were drawn in February 2016 by Yara Management.

Reference is also made to the G4-19 response.

G4-19 Material Aspects – Sustainable value matrix: Responsible creation of shared value

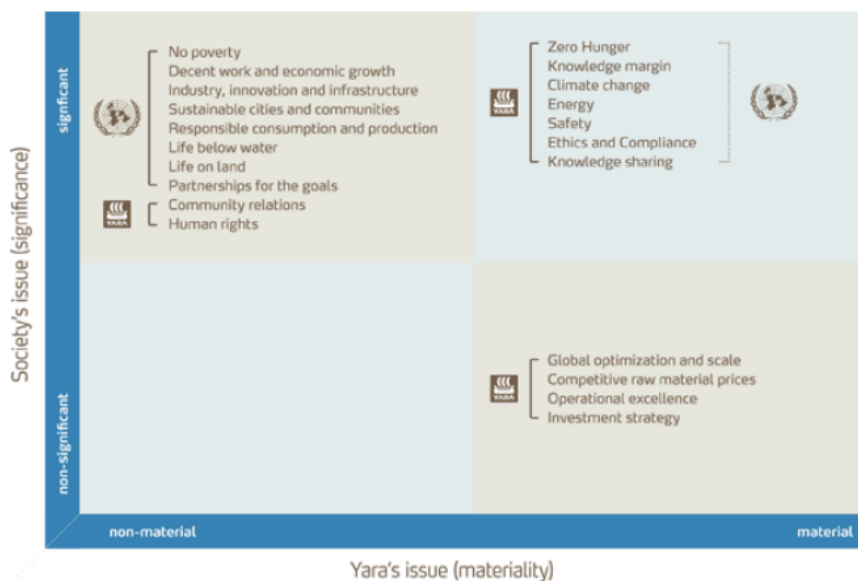
Yara's corporate strategy is sustainable and profitable growth. In our strategic approach and ambition, we believe that knowledge is a key driver of our business and creates value for our customers. Building on the existing priority areas for Yara's global engagement and expert solutions; Food, Resources and Environment, in 2015 Yara performed a materiality analysis. The methodology is described in G4-18.

The result is Yara's Sustainable Value Matrix, identifying topics which we find to have an impact on the company's ability to create value as well as topics which are relevant to our business, and which are seen as significant from a societal point of view.

Yara opted to use the United Nations' Sustainable Development Goals (SDGs) as the starting point for the societal dimension. This comes in addition to the extensive stakeholder contact in Yara's business segments and expert organization, which formed the basis for the workshops' analysis of themes. SDG themes are marked with an asterisk (*). Several of the material, Yara-specific topics are also related to the SDGs as described below.

Right hand column: Topics which are seen as material to Yara.
 Top row: Topics which are seen as significant to society.

Sustainable value matrix



The top left themes include the SDGs which Yara sees as relevant either in terms of raising societal expectations towards the company or in presenting potential future business opportunities, i.e. which may over time move to the top right quadrant of the matrix.

Company material, societally significant aspects

Knowledge margin: Yara realizes a knowledge margin relative to most of its peers in several key areas, providing a competitive edge. For the Sustainable Value Matrix these dimensions include:

- Process safety and environmental stewardship
- Knowledge, tools and solutions to support yields, sustainable agriculture and farmer profitability
- Product Stewardship

These topics are linked to several SDGs, in particular SDG 9 - Industry, innovation and infrastructure; SDG 12 - Responsible consumption and production; SDG 15 - Life on land; SDG 6 - Clean water and sanitation; and SDG 14 - Life below water.

Climate change: Yara has a leading position in its industry on greenhouse gas emissions and solutions for climate smart agriculture, providing a competitive edge in a society dedicated to reducing emissions. Regional differences in policy implementation may however raise risks if regulatory actions do not ensure fair competition. This topic is linked to both SDG 13 - Climate action and to the COP21 negotiations and outcome.

Energy: Natural gas is Yara's main raw material and also its main cost. Affordable access to natural gas is a competitive advantage, and improving energy efficiency is a contribution to reduced costs. This topic is linked to SDG 7 - Affordable and clean energy.

Safety: Safety is a key priority in Yara. We value our employees, who represent a knowledgeable and diverse workforce, and every employee has a right to a safe working environment. A safe workplace is good for business. We believe that all accidents are preventable. Our goal is zero injuries. This topic is linked to SDG 8 - Decent work and economic growth.

Ethics and Compliance: Success can only be celebrated when it is achieved in the right way. Our manner of conducting business defines who we are as a company. We leverage this externally as a competitive advantage and use it internally as a directional compass. Through consistent integrity, we create trust both internally and externally. This topic is linked to SDG 16 - Peace, justice and strong institutions.

Knowledge sharing: Yara is dedicated to collaboration, working with other stakeholders to promote safe, sustainable, efficient and profitable solutions. Sharing knowledge with farmers, customers, policy makers, business partners and society at large promotes a supportive operating framework, creating shared value while also improving Yara's competitive position. While this topic touches upon most of the topics also mentioned above, the extension services element has additional relevance to SDG 1 - No poverty.

Company material but societal insignificant aspects

The four material aspects which are not seen as significant from a societal perspective are covered in the Financial Report.

Company immaterial, societal significant aspects

The SDGs were screened towards Yara relevance. When the SDG themes were not covered by Yara's material aspects, but had relevance to Yara's operations, they were listed as societally significant. The SDGs are explained through the UN system, and for Yara's process the SDG Compass was used as a tool for navigation: <http://sdgcompass.org/>

The two additional items identified by Yara are:

Community relations: For our individual production sites, having a positive community relationship is a key part of the license to operate.

Human rights: The Norwegian Government is the largest Yara shareholder. In the white paper covering expectations to companies in which the government holds shares, the four core areas are climate and environment, human rights, labor rights and anti-corruption.

Material GRI aspects

Based on the Sustainable Value Matrix, the core team of Yara's GRI reporting prioritized GRI aspects. The GRI aspects were also cross-linked to company commitments, in particular expectations from the Norwegian Government as the largest Yara shareholder, the UN Global Compact and its 10 principles, the CEO Water Mandate, Caring for Climate and Call to Action: Anti-Corruption and the Global Development Agenda. Aspects were included as material when they cover themes relevant to the included SDGs, the Yara commitments or the company material items.

This is an overview over GRI Aspects and the matrix items to which they are linked:

Category: Economic	
ASPECT: ECONOMIC PERFORMANCE	Material per se
ASPECT: INDIRECT ECONOMIC IMPACTS	Knowledge margin: Knowledge, tools and solutions to support yields, sustainable agriculture and farmer profitability No poverty Decent work and economic growth
Category: Environmental	
ASPECT: MATERIALS	Global optimization and scale
ASPECT: ENERGY	Energy Industry, innovation and infrastructure
ASPECT: WATER	Life below water
ASPECT: EMISSIONS	Knowledge margin: Process safety and environmental stewardship Climate change Industry, innovation and infrastructure Sustainable cities and communities Life below water Community relations Caring for Climate

ASPECT: EFFLUENTS AND WASTE	Knowledge margin: Process safety and environmental stewardship Knowledge margin: Product Stewardship Life below water Industry, innovation and infrastructure
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ASPECT: PRODUCTS AND SERVICES	Knowledge margin: Knowledge, tools and solutions to support yields, sustainable agriculture and farmer profitability Sustainable cities and communities
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ASPECT: COMPLIANCE	Knowledge margin: Process safety and environmental stewardship
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ASPECT: TRANSPORT	Knowledge margin: Product Stewardship
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ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT	Responsible consumption and production
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ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS	Community relations
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Category: Social

Sub-category: Labor practices and decent work

ASPECT: EMPLOYMENT	Decent work and economic growth
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ASPECT: OCCUPATIONAL HEALTH AND SAFETY	Safety Decent work and economic growth
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ASPECT: TRAINING AND EDUCATION	Knowledge margin
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ASPECT: DIVERSITY AND EQUAL OPPORTUNITY	Decent work and economic growth
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ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN	Decent work and economic growth
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ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES	Decent work and economic growth UN Global Compact
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ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS	Decent work and economic growth
--	---------------------------------

Sub-category: Human rights	
ASPECT: INVESTMENT (human rights)	Human rights UN Global Compact
ASPECT: NON-DISCRIMINATION	Human rights
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	Decent work and economic growth
ASPECT: CHILD LABOR	Human rights Decent work and economic growth
ASPECT: FORCED OR COMPULSORY LABOR	Human rights Decent work and economic growth
ASPECT: SECURITY PRACTICES	Human rights
ASPECT: ASSESSMENT (human rights)	Human rights
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT	Human rights Responsible consumption and production
ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS	Human rights Community relations
Sub-category: Society	
ASPECT: LOCAL COMMUNITIES	Community relations
ASPECT: ANTI-CORRUPTION	Ethics and Compliance Call to Action: Anti-Corruption and the Global Development Agenda
ASPECT: PUBLIC POLICY	Ethics and Compliance
ASPECT: ANTI-COMPETITIVE BEHAVIOR	Ethics and Compliance
ASPECT: COMPLIANCE	Ethics and Compliance
ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY	Ethics and Compliance Responsible consumption and production
ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY	Community relations

Sub-category: Product Responsibility

ASPECT: CUSTOMER HEALTH AND SAFETY

Knowledge margin: Product stewardship

ASPECT: PRODUCT AND SERVICE LABELING

Knowledge margin: Product stewardship

Responsible consumption and production

ASPECT: COMPLIANCE (products and services)

Knowledge margin: Product stewardship

Responsible consumption and production

G4-20 Aspect Boundaries

Consolidated data within this report covers the reporting year 2015, unless otherwise noted. Boundaries are mainly reflecting IFRS accounting principles. Readers should take note of the following changes and limitations to the scope and boundaries of the reporting:

Environmental performance data covers Yara's major chemical production and mining sites. [Read more about Yara's production sites.](#)

Joint ventures are included where Yara has operational responsibility according to IFRS 11 requirements. For the 2015 report this includes Yara's joint ventures in Trinidad and Pilbara, Australia.

The JV Lifeco, Libya, no longer fulfills the IFRS 11 requirements, but data are provided to the extent available and commented upon in the indicators.

Companies where Yara holds control (IFRS 10) are included, with Galvani, Brazil, being a significant change from 2014 as figures are included for the 2015 reporting. Historical Galvani data have not been recalculated into Yara data.

Equity accounted investees are not reported. The significant EAI companies are listed in Note 13 to the Financial Report 2015.

Environmental impacts from staff functions, wholesalers, agents and associated companies have not been included. Downstream distribution has been covered to the level of transport accidents (EN 30).

Yara Marine Technologies is a recent acquisition and not integrated in our systems yet, more detailed information is currently not available.

HR and LA Indicator points were not reported for sites with less than five permanent employees. The HR data therefore covers 57 countries out of the 61 in which we operate.

GRI ASPECT	Relevance to Yara and society
ASPECT: ECONOMIC PERFORMANCE	Material to Yara, significant to society
ASPECT: INDIRECT ECONOMIC IMPACTS	Significant to society
ASPECT: MATERIALS	Material to Yara
ASPECT: ENERGY	Material to Yara, significant to society
ASPECT: WATER	Significant to society
ASPECT: EMISSIONS	Material to Yara, significant to society
ASPECT: EFFLUENTS AND WASTE	Material to Yara, significant to society
ASPECT: PRODUCTS AND SERVICES	Material to Yara, significant to society
ASPECT: COMPLIANCE	Material to Yara, significant to society
ASPECT: TRANSPORT	Material to Yara, significant to society
ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT	Significant to society
ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS	Significant to society
ASPECT: EMPLOYMENT	Significant to society
ASPECT: OCCUPATIONAL HEALTH AND SAFETY	Material to Yara, significant to society
ASPECT: TRAINING AND EDUCATION	Material to Yara, significant to society
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY	Significant to society
ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN	Significant to society
ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES	Significant to society
ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS	Significant to society
ASPECT: INVESTMENT (human rights)	Significant to society
ASPECT: NON-DISCRIMINATION	Significant to society
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	Significant to society
ASPECT: CHILD LABOR	Significant to society
ASPECT: FORCED OR COMPULSORY LABOR	Significant to society
ASPECT: SECURITY PRACTICES	Significant to society
ASPECT: ASSESSMENT (human rights)	Significant to society
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT	Significant to society
ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS	Significant to society
ASPECT: LOCAL COMMUNITIES	Significant to society, material to the individual Yara production site
ASPECT: ANTI-CORRUPTION	Material to Yara, significant to society
ASPECT: PUBLIC POLICY	Material to Yara, significant to society
ASPECT: ANTI-COMPETITIVE BEHAVIOR	Ethics and Compliance
ASPECT: COMPLIANCE	Material to Yara, significant to society
ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY	Material to Yara, significant to society
ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY	Significant to society, material to the individual Yara production site
ASPECT: CUSTOMER HEALTH AND SAFETY	Material to Yara, significant to society
ASPECT: PRODUCT AND SERVICE LABELING	Material to Yara, significant to society
ASPECT: COMPLIANCE (products and services)	Material to Yara, significant to society

G4-21

Reference is made to G4-20.

G4-22

No significant restatements are provided in the report.

G4-23

Yara has transferred the GRI reporting from G3.1 to G4 standards, which impacts the definitions of aspects. Apart from this, there were no significant changes.

Economic performance

In 2015 Yara delivered continued strong earnings mainly driven by higher sales volumes, lower gas cost and a stronger US dollar.

Yara's after-tax measure for return on capital, CROGI, was 14.0% for 2015, up from 13.3% in 2014 and higher than the target of minimum 10% average over the business cycle. Yara's margins decreased compared with 2014, as fertilizer prices fell more than input costs.

Yara's fertilizer deliveries were 26.5 million tonnes, up 1% compared with 2014 due to the acquisitions of OFD Holding Inc. (OFD) in Latin America, effective 1 October 2014, and Galvani in Brazil, effective 1 December 2014. Industrial sales volumes increased 7% compared with 2014.

Economic management approach

Our corporate strategy is based on profitable and sustainable growth, building on an unrivaled market position and a unique, flexible business model supporting responsible growth. The strategy is the company's roadmap for industry-shaper performance and long-term value creation.

We believe that by offering a positive value proposition to our customers over time, we can deliver attractive returns to our shareholders while at the same time creating value for society – creating shared value. Yara's knowledge, products and solutions grow farmers', distributors' and industrial customers' businesses profitably and responsibly, while protecting the earth's resources, food and environment.

Our fertilizers, crop nutrition programs and technologies increase yields, improve product quality and reduce the environmental impact of agricultural practices. Our industrial and environmental solutions improve air quality by reducing emissions from industry and transportation, and serve as key ingredients in the production of a wide range of goods. We foster a culture that promotes the safety of our employees, contractors and societies.

Responding to global challenges corresponds closely with Yara's core business, with our operations and offerings - and our business strategy. By leveraging our industrial expertise we have innovated new technologies and upgraded our production processes, thereby greatly reducing greenhouse gas (GHG) and other emissions to air.

By employing our agronomic experience we have developed comprehensive crop nutrition solutions that improve agricultural productivity, thereby increasing production and improving food security while reducing pressure to convert forests and wetlands into farmland - a main source of GHG emissions.

At the same time we have developed solutions that improve resource use efficiency, in particular by reducing the amounts of fertilizers and water needed to sustain productivity and profitability. In this way we contribute towards a more sustainable agriculture, while sustaining profitability for our company and customers.

Yara is dedicated to grow our business responsibly, adhering to a range of acknowledged, global standards of operations including being committed to the UN Global Compact and its business principles.

For further information, reference is made to the following web section and the linked pages:

[Commitment and Policy](#)

Economic performance indicator points

Aspect: Economic performance

G4-DMA:

Reference is made to G4-18, G4-19 and G4-20, and to the overall Economic management approach.

G4-EC1: Direct economic value generated and distributed

G4-EC1: Direct economic value generated and distributed

NOK Millions:

	2015	2014
Direct economic value		
Revenues and other income	113 430	97 223
Economic value distributed		
Operating costs	82 812	73 744
Employee wages and benefits	8 047	6 616
Payments to providers of capital	4 962	3 951
Payments to government (tax paid)	3 380	2 378
Community investments	19	14
Total	99 220	86 703
Economic value retained	14 210	10 520

Revenues per country: Reference is made to page 85 in the Financial Report 2015:
[Annual report 2015](#) (PDF 3,82MB)

G4-EC2: Financial implications and other risks and opportunities for the organization's activities due to climate change

Climate risks and opportunities are covered in G4-2. Yara has not quantified these.

G4-EC3: Coverage of the organization's defined benefit plan obligations

See Note 24, pages 107-112 in the Financial Report 2015 for Employee retirement plans and other similar obligations.

[Annual report 2015](#) (PDF, 3,82MB)

Aspect: Indirect economic impacts

G4-DMA:

Reference is made to G4-18, G4-19 and G4-20, and to the overall Economic management approach.

G4-EC8: Significant indirect economic impacts, including the extent of impacts

Yara's operations worldwide are engaged in, and support, a wide variety of community projects and local initiatives that benefit the general public. Yara's total community investments amounted to NOK 19 million in 2015.

More significant, however, is Yara's business approach, which focuses on sharing its agronomic knowledge with farmers. Yara's mission is to deliver increased yield and value to its owners, customers, farmers and society at large.

Improving cropland productivity and increasing food production depends on the application of agronomic knowledge. Yara possesses extensive knowledge, which it shares with farmers as part of its crop nutrition solutions. In addition, Yara contributes to knowledge development and knowledge dissemination through several global initiatives and partnership projects, such as: Patient Procurement Platform launched in January 2016 by World Food Program, Rabobank, AGRA, Yara and other partners, Grow Africa, Grow Asia, (both linked to the WEF New Vision of Agriculture); Ghana Grains Partnership, initiated by Yara in 2008, and the Southern Agricultural Growth Corridor of Tanzania (SAGCOT), founded by the Tanzanian Government, Yara and other partners in 2010.

The expected outcome of the approach is increased income level for farmers, while properly managing environmental aspects through active knowledge sharing.

While there are minor community investments taking place, Yara's main approach is to create shared value which is part of the business strategy.

Labor practices and decent work

Yara's People Strategy focuses on the following strategic ambitions: Attracting, retaining and developing the talents Yara needs, making leadership a competitive advantage, driving a high performance culture, being a catalyst for change and delivering operational excellence.

In the labor category, Yara reports upon the aspects of Employment, Occupational health and safety, Training and education, Diversity and equal opportunity, Equal remuneration for women and men, Supplier assessment for labor practices and Labor practice grievance mechanisms.

Labor practices management approach

Yara's dynamic business environment triggered the review of the People Strategy and the organizational structure of HR in 2015.

The HR organization has been transformed from a functional to a geographical structure supported by three global centers of expertise. The reorganization will facilitate the implementation of the HR strategy, closer alignment with business priorities and efficient deployment of HR resources according to local needs.

Yara's People Strategy focuses on the following strategic ambitions: Attracting, retaining and developing the talents Yara needs, making leadership a competitive advantage, driving a high performance culture, being a catalyst for change and delivering operational excellence.

In the period 2015-2017, the highest priority will be on leadership development and talent management. A strategic workforce planning approach is also under development.

Human resources: Policy

In 2015, all Yara employees had the opportunity to take part in the Talent Development and Performance Management processes, most of them using the HR Information System (HRIS) as the main tool. All major people processes are run globally, on all levels of the organization, and are supported by Yara's HRIS. Both managers and employees have access to HRIS through Manager Self Service (MSS) and Employee Self Service (ESS) respectively.

See also the Training and awareness section below.

Human resources: Goals and Performance

Yara is committed to promoting equal opportunities and fighting discrimination. A diversified employee base is a key success factor and means abundant opportunities to add value to our company.

However, the chemical and fertilizer industries are historically male dominated, and the share of women among permanent Yara employees has been around 19% in recent years. The share of women among the key position holders in the company is only 10%. Yara's ambition is to increase the proportion of women in management positions and focus on gender diversity in key human resources processes like recruitment, talent management, employee development and succession planning. In 2015, all business segments in Yara started processes to come up with gender strategies and goals. This work will be finalized in 2016 and will result in action plans both on corporate and business segment levels.

Yara's geographic diversity is mirrored in the composition of the workforce in central functions in the company where, for instance, 43 nationalities are represented at our headquarters in Oslo and the Technical Research Center in Porsgrunn, Norway.

For a presentation of the company HR performance, please see HR related performance indicators in the GRI Index.

Human resources: Organizational Responsibility

The Chief Human Resources Officer has organizational responsibility for labor practices and decent work.

Training and Awareness: Management approach

YaraLearning, launched by Yara in 2013, offers a single repository for most global learning programs and provides employees and contractors with opportunities to develop their competencies. The platform is available to all employees and contractors with access to Yara's internal systems, and it contains a wide range of training material and tools, from over 150 different e-learning courses and videos to more traditional classroom training.

The curriculum is continually developed based on the needs and priorities of the business, as identified in the Talent Development Planning process, in order to equip Yara employees with the skills and competencies they need to be successful in their jobs. This includes Safety, a key focus area in Yara.

In addition, there are many local training activities, both mandatory training related to e.g. HESQ and leadership development activities adapted to local or regional needs.

Training and Awareness: Monitoring and follow-up

In Yara we believe that employees build and improve their abilities mainly through practice. Good people management and leadership are essential to improving the four areas that are critical to driving business outcomes; performance, engagement, retention and attraction.

Our goal is to have continuous honest feedback on performance throughout the year. People deserve and have the right to receive feedback regularly, so that they have an opportunity to improve. This should also generate a continuous understanding of their performance level throughout the year.

To complement and support this, there is the formal performance management cycle within Yara that consists of two formal conversations:

- Performance Management Process (PMP) (December/January), to evaluate performance of the previous year and set goals for the coming year.
- The PMP checkpoint during the Talent Development Mid-Year Review (TDMYR) (June-August), to review and update goals.
-

All global processes, like PMP and Talent Development, are supported by HRIS and monitored by collecting reports from the system. These reports, showing process status and completion rates, are followed up by both the line and by Human Resources (HR).

Occupational Health and Safety: Management approach

Yara has the ambition to lead and shape our industry by setting the standard for performance. This is reflected in Yara's policy on health, environment and safety. Health and safety issues are matters for management as well as the workforce. Responsibility for these issues stretches from the boardroom to the factory floor. Yara believes every accident is preventable and strives for zero accidents.

Yara recorded positive developments in the safety performance throughout the year.

Yara also continued to roll out the Safe by Choice initiative to instill a common safety culture and lead the company to safety excellence. Yara has strict requirements for reporting of incidents, accidents and injuries, and we work continuously to improve safety practices and safety culture by systematically enforcing strict operating procedures and by developing the competence and hazard understanding of the employees and our contractors.

In 2015, Yara continued its safety culture development in line with the "Safe by Choice" thinking. The aim is to pro-actively create a safety culture in Yara where everyone takes responsibility to be 'Safe by Choice'. This

means developing current practices and putting an increased focus on responsibility, so that all take care of both oneself and others. Yara's Safety Principles are aligned accordingly and a set of actions have been defined, focusing on the application of safety tools and methods, with a higher level of quality and consistency through competence development. A major, company-wide extensive safety survey carried out in 2015 found that the workforce is highly engaged on safety issues. The survey results showed clear improvements since the previous benchmark and indicate a positive safety culture, with particularly high scores in the area of managers, supervisor and employee participation. Development of functional and behavioral safety competences that support business and individual key performance indicators are being integrated into Yara's HR processes to ensure sustainable development.

Yara's ambition is zero injuries and the company continues to set challenging KPI targets for occupational safety. Focus is based on actions that will further develop the safety culture in Yara with the aim to reduce exposure to hazards through safety leadership and greater responsibility for oneself and others.

Monitoring of Process Safety measures is done systematically. Core developments in 2015 include continued development of technical competence of process operations and process safety tools such as Hazops (Hazard and Operability studies).

Yara has a well-developed process management system, including detailed technical standards and an extensive audit program. Non-conformities to the technical standards are monitored and followed up in detail by the central management. Important goals in 2016 include further development of process safety indicators and performing extensive process safety audits at selected sites.

Labor practice grievance mechanisms: Management approach

The company strives to maintain a good working environment by encouraging open and direct communication between employees and their supervisors. It is Yara's view that all employees shall be free to voice their problems and views on work-related issues without fear of retribution. The company believes that a full discussion can, in most cases, facilitate the resolution of misunderstandings and preserve good relations between management and employees.

Employees who have work-related concerns, or feel that they have been treated unfairly, are encouraged to speak with their immediate supervisors. If the employee and supervisor are unable to resolve the issue, the employee is encouraged to go the next higher level of management or to HR. The company will make every effort to settle an employee's problem on a fair and equitable basis. Employees who use the resolution policy in good faith will not experience any retaliation.

Yara's Ethics hotline and whistleblower system is also available for any employee who have concerns over mismanagement or other issues.

Labor practices and decent work indicator points

Aspect: Employment

G4-DMA

Reference is made to G4 - 18.

G4-LA1: Total number and rate of new employee hires and employee turnover by age group, gender and region

G4-LA1: Total number and rates of new employee hires and employee turnover by age group, gender and region

Total number and rate of new employee hires.

New Hire/Leaving	Age Group	Africa	Asia and Oceania	Brazil	Europe	Latin America	North America	Grand Total
New Female Hire	Age above 50		2	2	11	1	1	17
	Age below 30	2	14	75	25	38	5	159
	Age between 30-50	12	19	70	70	34	6	211
New Male Hire	Age above 50	6	3	28	17	8	13	75
	Age below 30	22	41	278	63	59	11	474
	Age between 30-50	37	60	355	154	95	27	728
Total New Hire		79	139	808	340	235	63	1664
Female Leaving Yara	Age above 50	1	1	6	34	8	1	51
	Age below 30		7	47	7	20		81
	Age between 30-50	8	18	68	34	44	5	177
Male Leaving Yara	Age above 50	3	8	67	121	37	18	254
	Age below 30	2	18	252	14	53	3	342
	Age between 30-50	26	41	356	53	139	7	622
Total Leaving Yara		40	93	796	263	301	34	1527

Notes:

The "New Hire" numbers include also those employees whose status changed from temporary to permanent during 2015. The exception is Brazil. Due to local laws and regulations, temporary employees that become permanent are not considered as new hires because the changes are made to the existing contracts. Only interns and apprentices are considered as new hires when they change status to permanent employees. The figures include all Galvani employees.

During 2015, Lifeco hired one female - aged between 25 and 35 - and 13 male employees. 10 of the new male employees are aged between 18 and 25, two between 30 and 50 and one above 50. 39 male employees left the company in 2015. 10 of them were in the age group 30 to 50, 29 were above 50 years old.

G4-LA2: Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation

Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees.

The table below displays benefits provided to permanent employees and non-permanent employees, ranging from disability coverage, flexible working hours, health care facilities and life insurance. Benefits provided to permanent employees that are not provided to non-permanent employees differ based on country. The percentages represent the share of countries providing the various benefits to the employees.

In two countries – Australia and Brazil – Yara has two different major sites, each having different policies in place. For the below table, if one site answered "yes" while the other site answered "no" to the question, the answer per country is "yes".

Other benefits provided to employees in certain countries are educational assistance, matched savings plan and paid matched vacation.

Lifeco is not included in the data. The company offers health insurance for all Lifeco employees, including medical treatment outside Libya.

Benefits:	Disability coverage	Flexible working hours	Healthcare facilities/subsidies	Life Insurance	Retirement/pension plan	Stock ownership
Permanent employees	84,2%	52,6%	91,2%	71,9%	56,1%	7,0%
Non-permanent employees	54,4%	40,4%	50,9%	40,4%	33,3%	0%

G4-LA3: Return to work and retention rates after parental leave, by gender

Note: The variance in numbers of female and male employees who are entitled to go on parental leave, but chose not to, is mainly due to European countries where you are entitled to take parental leave at any time for children under the age of 8.

Some employees went on parental leave in 2015 and are due to return in 2016, some employees went on parental leave in 2014 and returned in 2015.

		Africa	Asia	Brazil (including Galvani)	Europe	Latin America	North America	Yara
Return to work and retention rates after parental leave								
How many female employees met the requirements of taking parental leave	#	2	30	44	72	19	3	170
How many male employees met the requirements of taking parental leave	#	6	7	162	171	23	13	382

Figure 4 - Parental leave -met requirements

		Africa	Asia	Brazil (including Galvani)	Europe	Latin America	North America	Yara
Return to work and retention rates after parental leave								
How many female employees took parental leave	#	2	5	44	70	19	3	143
How many male employees took parental leave	#	7	3	162	151	23	4	350

Figure 5 – Parental leave – took leave

		Africa	Asia	Brazil (including Galvani)	Europe	Latin America	North America	Yara
Return to work and retention rates after parental leave								
How many female employees returned to work after parental leave ended	#	2	6	44	48	17	4	121
How many male employees returned to work after parental leave ended	#	7	7	162	140	23	4	343

Figure 6 - Parental leave - took leave

d. Report the total number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.

		Africa	Asia	Brazil (including Galvani)	Europe	Latin America	North America	Yara
Return to work and retention rates after parental leave								
How many of the female employees who returned to work after parental leave ended were still employed twelve months after their return to work	#	2	5	33	51	15	5	111
How many of the male employees who returned to work after parental leave ended were still employed twelve months after their return to work	#	4	3	127	131	24	4	293

Figure 7 – Parental leave – post parental leave still employed after 12 months

See also G4-LA3

Aspect: Occupational Health and Safety

G4-DMA

Reference is made to G-18 and to the labor management approach.

G4-LA5: Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs

All production sites have a mandatory health and safety committee that covers all of the employees working on the site. At the smaller units and offices this activity is just in the starting phase. 41 of the reporting countries have a health and safety committee in place. 11,778 employees are covered by the mandate of the local health and safety committee, which, based on the number of permanent employees, equals 91.4%, up from 86% in 2014.

G4-LA6: Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender

Yara achieved a TRI rate of 3.4 (Total Recordable Injuries per million hours worked for employees and contractors combined), a reduction of 13% compared to 2014.

Yara targeted a TRI rate below 3.0 in 2015 - towards the ultimate goal of zero accidents. The TRI rate includes fatalities, lost-time injuries, restricted work cases (employees and contractors were able to be at work, but on restricted duties), and medical treatment cases. The trends continued to decrease since the turning point in 2012. Breakdown of TRIs by gender shows that 96% of the incidents and accidents involved men, 4% women.

The LTI rate (Lost-Time Injuries per million hours worked) was 1.9 for Yara combined, for Yara employees it was 1.6 and contractors 2.6 for 2015. The contractor LTI rate raised slightly while the Yara employees' rate remained on the level of previous year. Yara calculates LTI rate based on scheduled work days and begins the day after the accident.

Yara did not suffer any fatalities in 2015.

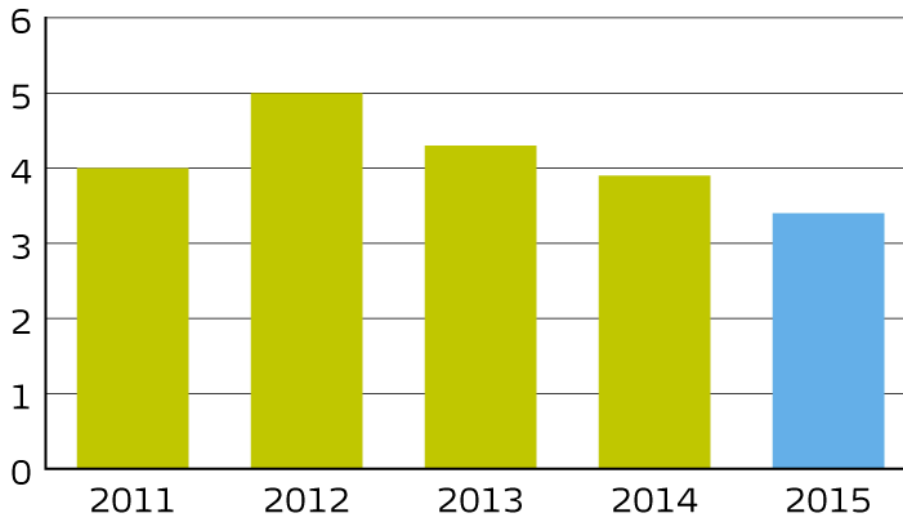
Injuries, sick leaves and occupational diseases

	Unit	2011	2012	2013	2014	2015
LTI rate employees	per million hours worked	1.3	2.2	1.5	1.5	1.6
LTI rate contractors	per million hours worked	3.1	4.7	2.6	3.2	2.6
LTI rate employees and contractors	per million hours worked	1.9	2.9	1.9	2.1	1.9
TRI rate employees	per million hours worked	3.0	3.5	3.3	3.1	2.9
TRI rate contractors	per million hours worked	6.1	8.5	6.3	5.6	4.6
TRI rate employees and contractors	per million hours worked	4.0	5.0	4.3	3.9	3.4
Sickness rate**)	%	3.6	3.6	4.0	not available	3.3
Number of occupational diseases	number of cases	not available	not available	not available	not available	10

*) Cartagena and Galvani operations not included in TRI/LTI rates

**) 2011-2013 sickness figures cover production sites only

Total recordable injury rate (Yara employees and contractors) per million hours worked



Yara also has the target of zero major process accidents. During 2015 there was one incident classified as severity 1 due to economic loss (fire in ammonia plant in Brunsbuttel). There were no process safety injuries during the year leading to serious personal inquiries, environmental impacts or international media coverage.

Yara's absence rate was 3,3% in 2015. This was the first year that absenteeism was calculated covering the whole company.

Yara listed 10 occupational disease cases in 2015. This was the first year that Yara collected data centrally on occupational diseases. Yara does not have corporate reporting standard for occupational diseases, thus the figure contains variation due to local definitions.

G4-LA8: Health and safety topics covered in formal agreements with trade unions

Health and safety topics are covered in all trade agreements between Yara and its unions (see "Organizational Profile").

Yara has set up a European Works Council to promote co-operation between management and European employee representatives, to meet the company's economic, social and environmental challenges. This agreement has been amended with a Safety Agreement, to share the same commitment to safety and to reach the goal of zero accidents. Safety principles such as application of site safety rules, joint health and safety committees, and employee participation and involvement are covered.

Aspect: Training and Education

G4-DMA

Reference is made to G4 - 18 and the labor management approach description.

G4-LA9: Average hours of training per year per employee by gender, and by employee category

In 2015, Yara spent approximately NOK 54.5 million on external training, equating to about NOK 4,230 per permanent employee.

7,197 employees had individual development plans agreed with their managers in a development discussion and documented in the HR information system. Employees with non-electronic development plans are not included in this number. Besides formal training activities, Yara emphasizes on-the-job learning activities and learning from others (coaching, shadowing, etc).

In Lifeco, 10.7% of employees received a regular performance and career development review during 2015.

Yara has an exhaustive e-Learning catalog (150+ modules). These activities, under the heading of YaraLearning, are available to all employees and contents are aligned with business and employee needs.

In addition to the investment made in external training listed above, Yara also launched globally customized internal training programs developed with the support of external partners; a mandatory Ethics Training Program for all employees, as well as project and people management courses available to the employees who have this as development actions in their development plans. Employees also benefit from local training initiatives fulfilling local needs.

G4-LA10: Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings

Percentage of countries with programs in place for managing career endings

	2014	2015
Africa	0.0%	12.5%
Asia and Oceania	87.5%	53.8%
Brazil	0.0%	100.0%
Europe	47.4%	47.6%
Latin America	55.6%	60.0%
North America and Trinidad	100.0%	100.0%
Yara	52.1%	50.9%

For Asia, the main change from last year is related to the inclusion of more countries in 2015. In Brazil, assistance and support are now provided to employees who are terminated, but not to retirees.

Skills and career management are part of the annual global Talent Development process for all employees. During a mid-year review, the employee discusses development areas for his/her current position and career ambitions in a 3-5 year perspective with his/her manager. The result is an agreed development plan for the coming 12 months with 1-3 focus areas and a number of development actions.

The table below shows the percentage of countries that provide assistance and support to employees when retiring or terminated. Yara follows legislative and union guidelines in regard to providing programs for skills management for employees. Therefore much of this assistance is provided as a service from the government rather than directly from Yara.

The countries that provide assistance programs, provide the below.

Assistance (e.g., training, counseling) on transitioning to a non-working life.	34%
Job placement services	41%
Pre-retirement planning for intended retirees	21%
Retraining for those intending to continue working	28%
Severance pay	93%

G4-LA11: Percentage of employees receiving regular performance and career development reviews, by gender and by employee category

There are two global processes for performance and career development; the Performance Management Process and the Talent Development process (called the Talent Development Mid-Year Review). In the Performance Management Process in December/January, performance during the past year is evaluated and goals are set for the coming year. Progress towards these goals are reviewed in the June to August period, when the Talent Development process takes place. The main purpose of the Talent Development Mid-Year Review is to discuss and agree development areas related to the employee's current job and to future career ambitions, resulting in a 12-month development plan that is followed up throughout the year.

The two processes are mandatory for all Yara employees and managers. Employees that do not yet have access to the support tools in the HR Information System (HRIS) complete the processes on paper. The numbers in the tables below refer to employees with performance reviews and development plans in HRIS compared with the total number of permanent employees.

Development Plans

	Africa	Asia and Oceania	Europe	North America	Latin America	Brazil	Grand Total
Female	25	71	669	68	234	427	1494
Male	91	247	2318	211	536	2 299	5702
Grand Total	116	318	2987	279	770	2 727	7197
%Total	24%	52%	51%	47%	58%	67%	56%

Performance Management

	Africa	Asia and Oceania	Brazil	Europe	Latin America	North America	Grand Total
Female	55	144	487	1081	284	78	2129
Male	258	332	2394	3951	591	297	7823
Grand Total	313	476	2882	5032	875	375	9953
%Total	65%	78%	71%	87%	66%	63%	77%

Notes:

The decrease from 31% to 24% of employees having formal development plan in Africa is related to the acquisition of the MSF liquid plant in Egypt which was completed in 2015. The 49 employees in MSF were not fully included in Yara's performance and development programs in 2015.

In order to offer an extended development support to talented employees and to build a pipeline of candidates for global key position, Yara has in place a High Potential program. The main focus areas of the program are:

- Personal development and self-management
- Leading and managing a team
- Business knowledge

This is a Yara corporate program that runs over 3 years, with annual uptake. Nomination is done according to specific selection criteria, and final selection is made by Yara's Management team. There is a focus on diversity - gender, nationality and business segment. The High Potential's (HiPos') on-the-job activities contribute to the main development, through daily follow-up and coaching by their managers. Some HiPos remain in existing positions, while others move for further development during the program. A Key Talent Coordinator follows the HiPos and their managers closely to challenge and support as appropriate, adapted to the individual and position.

Aspect: Diversity and Equal opportunity

G4-DMA

Reference is made to G4 - 18.

Yara performs annual management reviews, including succession planning and development plans for potential candidates to top management positions.

In addition to central initiatives, many leadership development efforts were initiated within the different regions in 2015. In EMEA, the Tertre Management Team offered the "Orpheus Leadership Journey", a leadership development offering for newly recruited engineers. Leadership Academy was a Brazilian development initiative offered to prepare Yara leaders for their new role, dealing with business and people management challenges. Yara Brazil HR also facilitated a high performance culture initiative to support Yara Business Strategy, focusing on behaviors that promote innovation, knowledge sharing and excellence that would allow Yara to achieve its business purpose. In Asia, a Leadership Development Program called the "Power of One - One Yara, One Team, One Vision", was initiated, providing a forum for Yara Asia leaders to come together, discuss leadership challenges, share ideas, and create solutions.

Organizations with more women in the leadership ranks achieve better financial results. Despite the aspiration to have more diverse leadership teams in Yara, there are still too few women who occupy senior leadership positions. Yara has decided to address the gender diversity imbalance more assertively, as we believe in creating an equal opportunity workplace and that gender diversity can help drive a high performance organization. It simply makes moral and business sense. Based on this, all business segments have started working on their gender diversity strategies in 2015.

G4-LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity

Yara strives to improve diversity in both corporate management as well as board composition. During 2015, Yara's Executive Management Team consisted of nine members. Two were female and three were non-Norwegians (Belgian, German and Finnish). Two members were between 30 and 50 years old. The rest of the group were above 50 years old. The composition of the Executive Management Team was changed in February 2016.

The Yara Board of Directors consisted of eight members. Three were female and three were employee representatives. One member was below 50 years, the rest were over 50.

Of the top 198 management positions in Yara, 20 positions were filled by women. 59 were held by Norwegians, 98 by other Europeans, five by North Americans, 24 by Latin Americans, nine by Asians, and three by Africans. 51% are above 50 years old 49 are aged between 30 and 50 years

Aspect: Equal remuneration for women and men

G4-DMA

Reference is made to G4 - 18.

For all Yara sites, guidance is applicable regarding equal and fair treatment and wages and payment. Actual ratios are managed and monitored at local level. Reporting according to Norwegian legislation, the tables below represent the ratios in Norway in the local currency.

G4-LA13: Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation

Company structure	Base salary	Other remuneration
Yara International ASA	933,010	66,145
<i>Women</i>	758,435	54,034
<i>Men</i>	1,049,621	70,919
Total Norway	Base salary	Other remuneration
Women	659,501	35,823
Men	667,093	31,728

Aspect: Supplier assessment for labor practices

G4-DMA

Reference is made to G4-18 and labor management approach.

G4-LA14: Percentage of new suppliers that were screened using labor practices criteria

Yara's Integrity Due Diligence Procedure requires the screening of all new suppliers against key risk factors and red flags, including red flags concerning labor practices and working conditions. Wherever a risk is present, further research is required, including a self-declaration from the supplier concerning labor practices, inter alia. Issues are analyzed according to this procedure assessment and raised with E&C in defined cases. In 2015, no issues were detected to be at such a severe level.

Yara's Integrity Due Diligence (IDD) Process requires that before an agreement with any new Business Partner is entered into, an Initial Assessment must be performed on the Business Partner. In the Initial Assessment, Yara employees must evaluate whether or not the Business Partner is exposed to any of the four risk criteria, as follows:

- Country risk
- Agents & Intermediaries
- Strategic importance
- Red flag list

If one or more of them are present, the Business Partner must complete an IDD Review Form. This is a self-assessment and declaration covering key business information and compliance across many business and risk areas. Detailed sections include:

- Company data
- Anti-corruption and integrity
- Assessment of suppliers and partners
- Human resources, human rights and labor rights
- Health and safety
- Environment
- Declaration

If objective evidence or the IDD Review Form uncover unacceptable risks, an In-Depth IDD may be required. Whether or not this is necessary will be agreed upon between the business unit and the Ethics and Compliance Department. Note that continued monitoring of Business Partners is also a part of the IDD Process.

The IDD Process, with the description of the Initial Assessment, and how and when to use the IDD Review Form, is available to all employees on the Ethics and Compliance intranet pages. Complying with and understanding the IDD Process is the responsibility of all employees.

Aspect: Labor practices grievance mechanisms

G4-DMA

Reference is made to G4 - 18.

The management approach is described as part of the Social category.

The company strives to maintain a good work environment by encouraging open and direct communication between employees and their supervisors. All employees are free to voice their problems and views on work-related issues without fear of retribution. The company believes that a full discussion can, in most cases, facilitate the resolution of misunderstandings and preserve good relations between management and employees.

Employees who have work-related concerns, or feel that they have been treated unfairly, are encouraged to speak with their immediate supervisors. If the employee and supervisor are unable to resolve the issue, the employee is encouraged to go the next higher level of management or to HR. The company will make every effort to settle an employee's problem on a fair and equitable basis. Employees who use the resolution policy in good faith will not experience any retaliation.

G4-LA16: Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms

Yara's Ethics & Compliance Department received a total of 50 notifications that were classified as 'People' matters during the reporting period. All 50 of these notifications were addressed, and 49 resolved, during the reporting period. Three notifications received during the prior reporting period were resolved during the current reporting period.

In 2015, HR dealt with a total of 510 Labor Grievance cases. 503 were in Brazil, one was in Europe (Italy), one in North America (USA), two in Latin America (Panama, Costa Rica), two in Africa (SA) and one in Australia.

In Brazil, most labor claims are related to one or more of the issues below:

- Overtime (90%)
- Insalubrity (60%)
- Wage parity (50%)

In Brazil, it is quite common to raise claims against the employer. Labor courts are considered to be a place for negotiation between the employee and employer.

Environmental performance

In 2015, Yara defined our sustainable value drivers, explaining what topics, including environmental topics, we see as material to the company's value creation, and what topics are significant to society.

The material environmental aspects to Yara were determined to be climate change, energy, process safety and environmental stewardship including product stewardship, and sharing knowledge with farmers, customers, policy makers, business partners and society at large.

Environmental policy

Yara's environmental policy reflects the life cycle aspects of fertilizers. Promoting sustainable agriculture and delivering environmental solutions contributing to global growth is set as the key goal, while addressing food security, resource efficiency and environmental protection. Yara continues to emphasize energy efficient operations and reduce emissions and environmental impact of company's processes and products.

Read more about [Yara's Environmental Policy](#).

Environmental management approach

Yara has a leading position in its industry on greenhouse gas emissions and climate smart agriculture, providing a competitive edge in a society dedicated to reducing emissions. Today, agriculture causes about one quarter of global greenhouse gas (GHG) emissions. Manufacturing of mineral fertilizers contributes to GHG emissions.

Due to achievements in reducing GHG emissions, Yara can offer low-carbon fertilizers. Using Yara's fertilizers and best farming practices, the carbon footprint from crop production can be significantly reduced while maintaining yields.

Key achievements related to material environmental aspects:

Environmental aspect	Goal	Achievement
Climate change	<p>Improve energy efficiency at the ammonia plants by improving plant reliability.</p> <p>Optimize N2O abatement.</p> <p>Link Carbon Footprint of fertilizer production to that of agricultural products, to include all emissions and mitigation up to the harvested crop.</p>	<p>Yara's total GHG emissions from production plants have been halved with the help of the N2O abatement technology. See indicator G4-EN15.</p> <p>Yara calculated carbon footprint for its key products and contributed to the development of the Cool Farm tool to provide a carbon footprint calculation tool to farmers. See indicator G4-EN18.</p>
Energy	<p>Improve energy efficiency at the ammonia plants by improving plant reliability.</p>	<p>Yara's ammonia plants performed better than ammonia plants in average. See indicator G4-EN5.</p>
Environmental stewardship and process safety	<p>Focus on NOx reduction through renewal and improvement of specific DeNOx installations.</p> <p>Target of zero major process safety accidents.</p> <p>Cover all Yara non-European units with Product Stewardship program.</p> <p>Become a global market leader for emissions abatement for NOx, SOx and other relevant pollutants in selected markets and segments.</p>	<p>Planned DeNOx revamps and new installations were made, but due to higher production amounts, new acquisitions and some operational issues the total NOx emission was raised. See indicator G4-EN21.</p> <p>During 2015 there was one fire case with economic loss, but no personal injuries or environmental impacts. See indicator G4-LA6.</p> <p>Thirteen Yara units have received the IFA Protect & Sustain certificate, ten of them reaching the highest "Excellence" level. See Social subcategory "Product Responsibility".</p> <p>Total NOx abatement by Yara customers exceeded 1.4 million tonnes in 2015 compared to 1.1 million tonnes in 2014. See aspect Emissions.</p>
Sharing Knowledge	<p>Improve further crop nutrition management with respect to crop and site-specific water availability.</p> <p>Ensure compliance and continuous development along the CEO Water mandate commitment.</p>	<p>Yara engaged in numerous partnerships, initiatives and stakeholder dialogues to promote agricultural water productivity and Climate Smart Agriculture. See the Global Engagement section of the Impact Review 2015.</p> <p>The first Yara CEO Water mandate report was disclosed in 2015.</p>

Monitoring and follow-up

Yara's Board of Directors is informed about pertinent safety, health, environmental and product stewardship issues and will ensure that policies and steering documents are in place and actions taken to achieve the goals.

Management in each business area is responsible for educating, training and motivating employees to understand and comply with Yara's environmental policy. Management systems have been set up to monitor and support this work throughout the organization. All Yara products and services related to the supply of fertilizers and chemicals are regulated by national and internal codes.

Yara's production sites are to a large extent certified to ISO 9001 (Quality Management), ISO 14001 (Environmental Management) and OHSAS 18001 (Health & Safety Management) and Fertilizer Product Stewardship systems (see the Compliance aspect).

The Head of HESQ has organizational responsibility for environmental reporting.

Environmental indicator points

Aspect: Materials

G4-DMA:

Materiality.

Mineral fertilizers are made from naturally occurring raw materials. The principal raw materials for fertilizer production are:

- Air to provide nitrogen
- Natural gas and oil to provide hydrogen and energy (for production of ammonia)
- Rock phosphate (natural minerals, extracted from mined rock)
- Potassium salts (natural minerals, extracted from mined rock)
- Sulfur (for production of sulfuric acid used in the production of most phosphate fertilizers, mainly from desulfurization/cleaning of oil and gas)

Recycled materials as sources for nitrogen, potash or phosphate are not used as raw materials on a material scale.

Yara's productivity management process is based on three equally important and interacting models: The management model, optimization of physical assets and resources and the way we work. Productivity entails core KPIs for production plants' business plans. All production losses are reported, their root causes analyzed and corrective actions identified. Plant uptime is followed up by production management on a monthly basis. Plants are benchmarked against each other.

G4-EN1: Materials used by weight or volume

Yara used approximately 9.7 million tonnes of purchased materials in 2015.

Main products are key fertilizer raw materials like ammonia, phosphate rock, potassium salts and dolomite, which represent the majority of the purchased volume.

Yara uses SI units in reporting. Tonnes refers to metric tons.

Aspect: Energy

G4-DMA

Materiality

Energy is a key element in modern farming and food processing. Volatile energy pricing, and in many areas lack of infrastructure, affect the value chain of food production and distribution. This includes the production of mineral fertilizers containing nitrogen, which depend on energy supplies. Manufacturing of fertilizers is a highly energy intensive process. The production of mineral fertilizer carries an environmental footprint, including the use of fossil fuels causing greenhouse gas (GHG) emissions. Improved efficiency can be achieved throughout the food value chain, with agriculture at the center, and the fertilizer industry can be a major contributor.

Yara is focusing on energy efficiency in our own production process and how optimum fertilizer application can support sustainability and green growth. In the mineral fertilizer production, the focus is on optimizing the use of natural gas. Almost 90% of Yara's energy consumption takes place in ammonia production. In recent years, most of Yara's ammonia plants have been technically upgraded to improve energy efficiency. Energy consumption is assessed as part of the plants' environmental management systems and actions have been taken to comply with the Energy Efficiency Directive of European Union. Certification to the ISO 50001 standard on energy management is in place in many units. A number of energy saving programs have been implemented.

These efforts have paid off. Yara's most efficient ammonia plants rank among the best quartile in the industry, and on average Yara plants perform better than the world industry average, as confirmed by global benchmarking carried out by the International Fertilizer Association (IFA)

G4-EN3: Energy consumption within the organization

Total non-renewable fuel consumption.

Yara's total energy consumption in production was 261 million GJ in 2015, compared to 258 million GJ in 2014.

Almost 90% of the energy is consumed in ammonia production. Natural gas is the main fuel used in Yara. The share of natural gas of total fuel use is approximately 90%.

Energy consumption in production 2015

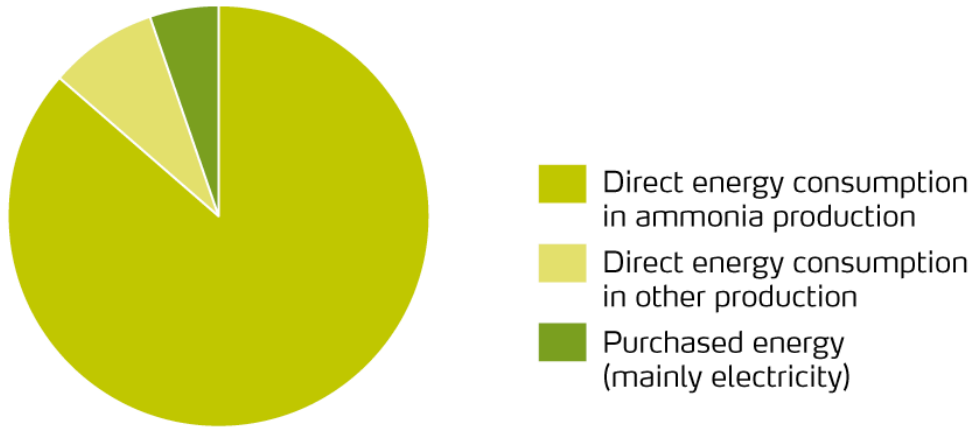
	Unit	2011	2012*)	2013	2014	2015**)
Total Energy consumption	million GJ	229	263	275	258	261

*) Pilbara and Lifeco included 2012 onward

***) Cartagena and Galvani included in 2015

Yara energy use is dominated by ammonia production

Energy use 2015



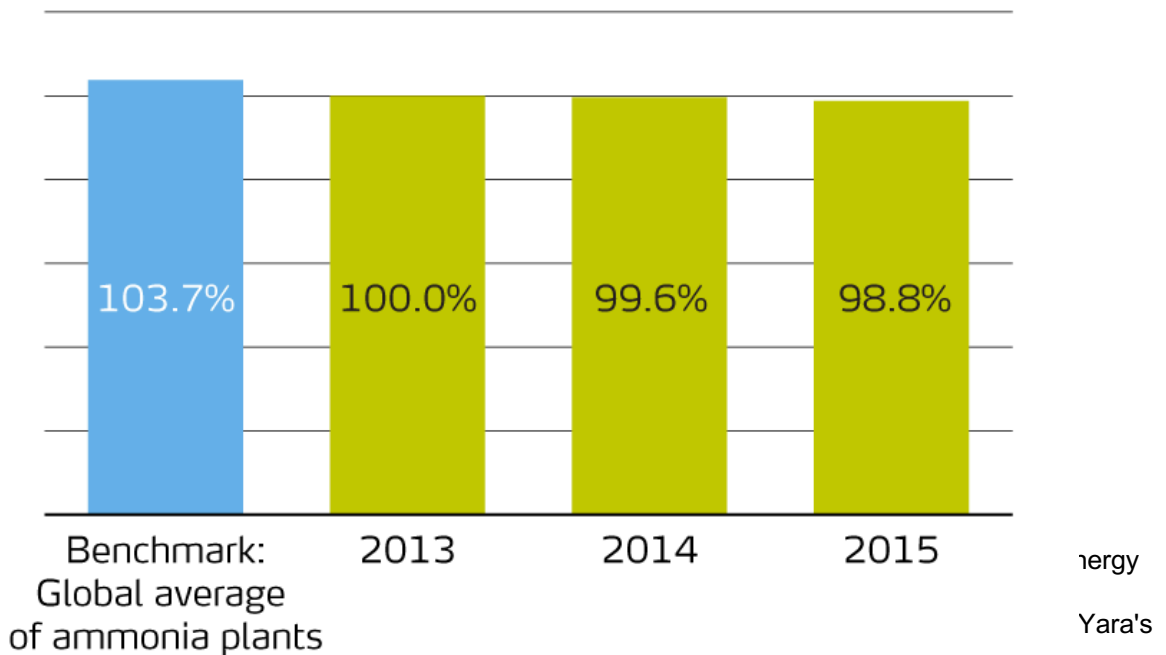
Total renewable fuel consumption

Renewable fuels are used in the Brazilian units, where wood chips are typical fuels. The share of total fuels however is very small, approximately 0.5%.

Energy sold.

In 2015 Yara exported 2.8 million GJ of surplus heat, steam and electricity from its plants.

Energy intensity in Ammonia production [GJ/tonne NH3]



The energy intensity figure contains all energy used in ammonia production, both the production energy and the energy used during shutdown periods and startups.

Aspect: Water

G4-DMA

Materiality

Water is crucial for agriculture, and improved water use management is imperative in large parts of the world. Agriculture currently consumes about 70% of all freshwater withdrawals globally. The quality of groundwater resources is shrinking in many parts of the world – as are water levels.

Sustainable agriculture including resource use efficiency requires improved agricultural practices, including in water management. Connecting water consumption to crop nutrients is one key to enhancing use efficiency: Fertigation combines irrigation and fertilizer application – helping growers to apply the right kinds of fertilizers, in the right amounts and at the right time, targeting the plant's root systems rather than the soil in general.

Yara's contribution to improving agricultural productivity is seen as the main impact on resource management. Yara has also helped develop methods to reduce emissions deriving from the use of mineral fertilizer, including runoff into waterways.

Yara has assessed the life cycle aspects of water usage by calculating the Water Footprint of fertilizers. According to the results, the impact of water use during manufacturing of fertilizer is minor compared to the use phase. Yara continued to investigate and quantify the effects of crop nutrition on water use efficiency through agronomic trials. Results show that nutrient supply should be adapted to the availability of water in order to maximize crop water productivity. Yara is engaging with external stakeholders (a.o. through CEO Water Mandate and Water Footprint Network) to promote the results.

G4-EN8: Total water withdrawal by source

In 2015, Yara's total water withdrawal was 923 million m³. The water sources were:

- 97.7% Surface water, including water from wetlands, rivers, lakes and ocean
- 1.3% Municipal water supplies
- 1.0% Groundwater
-

Water is used in Yara's production primarily for cooling purposes, and to a lesser extent, steam production. Thus, nearly all of the water withdrawn by Yara is returned to the water course unpolluted

Aspect: Emissions

G4-DMA:

Materiality

Connecting the issues of food security and climate change is a key approach when responding to global environmental issues. A major global challenge is to create green growth in a low-carbon economy, with a reduced carbon footprint. Today, agriculture causes about one quarter of global greenhouse gas (GHG) emissions, with land use change originating from agricultural expansion being the main culprit. The manufacturing of mineral fertilizers contributes to GHG emissions, but they are also vital in limiting the need to expand farmland.

Several major economies have responded to harmful emissions by imposing stringent regulations, calling for abatement solutions. In particular, these include emission of harmful gases from industry and transportation, including nitrogen oxide NO_x.

Yara plays an active role in connecting the food and climate change issues on the global agenda, while our activities and performance are steered by our HESQ policy. By developing a novel N₂O catalyst technology and implementing it in our nitric acid plants, Yara has managed to substantially reduce the company's GHG

emissions. The technology has also been made available to other players in the industry. Yara's total GHG emissions from production plants have been halved with the help of efficient N₂O abatement and improvements in energy efficiency. Each year, Yara's N₂O catalysts stop GHG emissions of approximately 12 million tonnes of CO₂ equivalents from Yara's plants.

This technology is instrumental to Yara's offering of low-carbon fertilizers. It enabled Yara to launch the world's first carbon footprint declarations for mineral fertilizers. Using our proven low-carbon fertilizers and best farming practices, the carbon footprint from crop production can be significantly reduced while maintaining yields.

Yara offers a range of environmental solutions to reduce the negative effects of pollution, including abatement of nitrogen oxide NO_x, odor control connected to hydrogen sulfide H₂S, water treatment, and corrosion prevention. The total NO_x abatement by Yara's customers was approximately 1.4 million tonnes in 2015.

Yara production sites are operated under strict environmental standards and have established environmental management systems based on the ISO 14001 standard and Fertilizer Product Stewardship programs. Performance is regularly monitored and reported internally and to national authorities.

G4-EN15: Direct greenhouse gas (GHG) emissions (Scope 1)

Yara has for years continued reducing its carbon footprint. In 2015 Yara's GHG emissions totaled 12.3 million tonnes of CO₂-equivalents, compared to 11.6 million tonnes in 2014. The increase is due to higher production volumes.

Greenhouse gases from Yara production

	Unit	2011	2012 ^{*)}	2013	2014	2015 ^{**)}
Direct greenhouse gases	million tonnes of CO ₂ equivalents	11.2	12.3	12.6	11.6	12.3

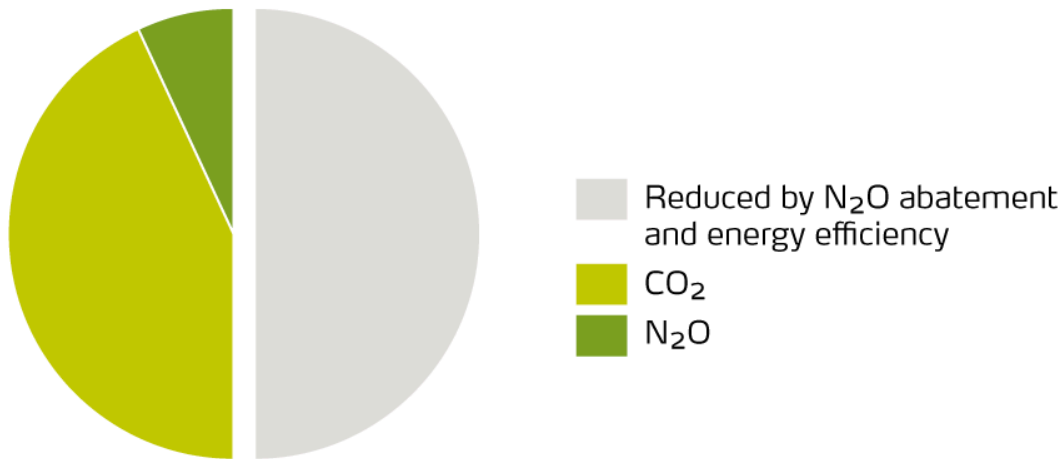
^{*)} Pilbara and Lifeco included 2012 onward

^{**)} Cartagena and Galvani included in 2015

The slight increase in GHG emissions is due to higher production volume than the previous year. By continuous improvement of energy efficiency and good performance of the N₂O catalysts at the nitric acid plants, Yara has maintained a significant reduction compared with the starting point when the company was established in 2004.

Greenhouse gas emissions from Yara production are half of what they would be without the use of N₂O abatement [CO₂ equivalents]

GHG Emission from Yara production



Most of Yara's nitric acid plants are covered by the European Union Emissions Trading System (EU ETS) or by the UN Joint Implementation mechanism. In 2015, Yara received in total 8.8 million EUAs (EU Allowance unit, one tonne of CO₂ under the EU ETS). At the end of 2015, Yara had a cumulative surplus of approximately 4 million EUAs, resulting mainly from our catalyst technology developed and installed in Yara nitric acid plants.

Gases included in the calculation.

The relevant gases for Carbon Footprint calculation for fertilizers are CO₂ from the use of fossil fuels and N₂O from nitric acid production.

The source of the emission factors used and the global warming potential (GWP) rates used.

Yara uses the principles given in the Operational guidelines for the ISO 14040 Life Cycle Assessment standards when assessing the potential impact of its emissions into the environment.

The greenhouse gases relevant for Yara production plants are CO₂ from use of fuels and N₂O from nitric acid production. These are calculated as CO₂ equivalents by the following factors:

- CO₂ to air: 1
- N₂O to air: 298

Consolidation approach for emissions.

The greenhouse gas emissions are consolidated according to the operational control approach. Joint ventures where Yara has operational control are included. Yara's share of production, energy or emissions in less than equity-accounted investees are not included.

G4-EN16: Energy indirect greenhouse gas (GHG) emissions (Scope 2)

Yara has estimated the Scope 2 greenhouse gas emissions relevant to the company's purchased energy. The GHG emissions related to purchase of energy is 0.4 million tonnes of CO₂-equivalents in 2015.

Standards, methodologies, and assumptions used.

The calculation was based on energy supply emissions factors used in the Fertilizers Europe Carbon Footprint calculator. The Fertilizers Europe calculator uses 2013 data from the GaBi database for energy sources. The calculator is verified by a third party.

G4-EN18: Greenhouse gas (GHG) emissions intensity

In 2015, Yara updated the carbon footprint calculations for its main fertilizers produced in the Nordic and Central European plants. Yara used the calculation tool specifically designed for the fertilizer sector. This allows easy visualization of fertilizers' impact into the Carbon Footprint of agricultural products. The carbon footprint for the different fertilizer grades from these production sites were verified by a third party. The carbon footprint values in kg CO₂/kg product represent the maximum carbon footprint for the specific fertilizer product and production site.

Carbon Footprint of Yara fertilizer products

Product Type	Production sites covered	kg CO ₂ e/kg product max
AN (33.5 %N)	Rostock, Germany Sluiskil, The Netherlands	1.19
CAN (27 %N)	Rostock, Germany Sluiskil, The Netherlands	0.99
Urea (46 %N) **)	Sluiskil, The Netherlands	1.52
UAN (30 %N)**)	Rostock, Germany Sluiskil, The Netherlands	1.06
CN (15.5 %N)	Glomfjord, Norway Porsgrunn, Norway	0.65
NPK *) (15 %N -15 %K ₂ O -15 %P ₂ O ₅)	Glomfjord, Norway Porsgrunn, Norway Siilinjärvi, Finland Uusikaupunki, Finland	0.80

*) Exact result of an NPK grade depends on the N-P-K ratio. **) The Urea and UAN figures include CO₂ emissions from hydrolysis after application, but no other emissions from use of the product. ***) Data vintage covers the year 2013. For the Sluiskil plant, 2014 data is used.

Other attachments: [The carbon footprint verification statement \(PDF, 0.294MB\)](#)

The organization-specific metric chosen to calculate the ratio.

The calculator tool estimates the carbon footprint (t CO₂ equivalents/t product) related to the production of a specific fertilizer product. All emissions with GWP (Global Warming Potential) are included. The calculator includes direct and indirect emissions from all materials directly related to the production of the particular fertilizer product, as delivered to the final product storage at the production site. Further, the calculator includes the estimated emissions from purchased energy and indirect emissions resulting from the production and transportation of raw materials. The calculation tool does not include any emissions released from the application of the fertilizers.

G4-EN19: Reduction of greenhouse gas (GHG) emissions

Yara's most significant initiative to reduce GHG emissions so far is the installation of N₂O catalyst technology at its nitric acid plants. The catalysts remove about 90% of the N₂O emissions in Yara's plants. Yara's catalyst technology is also commercially available to third parties. Catalysts have been installed at close to 60 plants so far.

Numerous optimizing activities are taking place at Yara plants to improve energy efficiency and reduce emissions. Investments in ammonia plants are contributing to improving energy efficiency. Yara has made a business out of captured CO2 emissions in several plants, selling the CO2 for various uses. The Sluiskil plant in the Netherlands sells CO2 to greenhouses. Yara's feed phosphate plant in Kokkola, Finland, turns its CO2 emissions into products by delivering the gas to a company producing medical and technical gases.

G4-EN21: NOX, SOX, and other significant air emissions

Yara has successfully installed and revamped DeNOx units at the production sites to reduce the emission of NOx. Stability of the plants together with the DeNOx abatement have contributed to the reduction of NOx. However, due to the acquisition of the Cartagena plant, higher production volumes and also a damaged process unit, the total NOX emissions from Yara plants in 2015 was 8,640 tonnes NO2, compared to 7,678 tonnes in 2014. The damaged equipment was replaced in a maintenance shutdown in 2015.

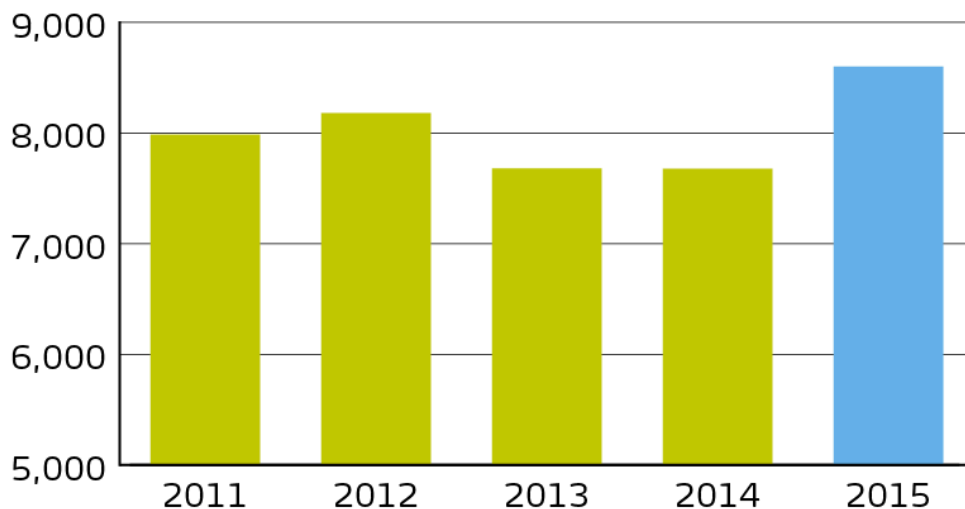
Emissions to air from Yara production

	Unit	2015*)	2014
NOx	tonnes NO2	8,640	7,678
SOx	tonnes SO2	2,615	1,257
NH3	tonnes	3,875	3,686
F	tonnes	34	14
Dust	tonnes	4,757	4,350

*) Cartagena and Galvani included in 2015

NOx Emissions to air- Cartagena acquisition and high production amounts key contributors to increase but also one damaged process unit [thousand tonnes NO2]

NOx Emissions to air [thousand tonnes NO2]



SOX emissions from Yara plants are mainly the result of sulphuric acid production. Yara's acquisition of the Galvani plants are thus reflected in the SOX emissions, which were raised to 2,615 tonnes SO₂ compared to 1,257 tonnes in 2014. However, the level is still 40% lower than in 2010, thanks to the change of fuel used in the Brunsbuttel ammonia plant. Emissions of Galvani plants are included in the figures only in 2015. Earlier figures were not adjusted.

Approximately 4.8 tonnes of dust was emitted from Yara plants in 2015. The dust is either plant nutrients, raw material inerts, or salts.

Standards, methodologies, and assumptions used.

Air emissions are measured, analyzed and registered according to national regulations. Yara uses the principles given in the operational guidelines for the ISO 14040 Life Cycle Assessment standards when assessing the potential impact of emissions into the environment. Emissions from Galvani and Cartagena plants are included in the figures of 2015 only. Earlier figures were not adjusted.

Aspect: Effluents and Waste

G4-DMA

Materiality.

Yara is dedicated to excellence in health, safety, environment and quality, which includes minimizing emissions to water. While the release of fertilizer from Yara's own operations is at a very low level, losses of fertilizers to the environment is a challenge in the agricultural sector. Yara promotes increased productivity and reduced environmental impact from fertilizer use.

In July 2014, Yara became a 'CEO Water Mandate' signatory.

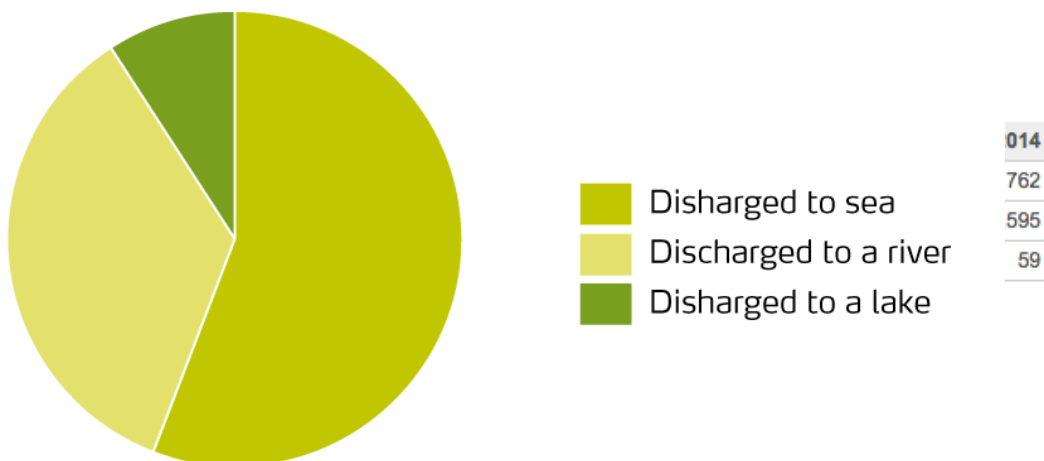
It is of great importance to use fertilizers correctly. Incorrect application could cause growth in unwanted areas, for example, leakage of nutrients into rivers and sea. Yara is a proponent of nutrient management systems and tools designed to achieve better fertilizer use efficiency in the agricultural sector. Yara believes that engaging downstream of its own business, towards the agricultural sector, provides the most substantial opportunities for improvement. Yara's activities are therefore focused on value-chain engagement.

Discharges to water from Yara's production are mainly nitrogen and phosphate. Control of emissions complies with each site's environmental permits, is monitored strictly and reported to the local environmental authorities.

G4-EN22: Total water discharge by quality and destination

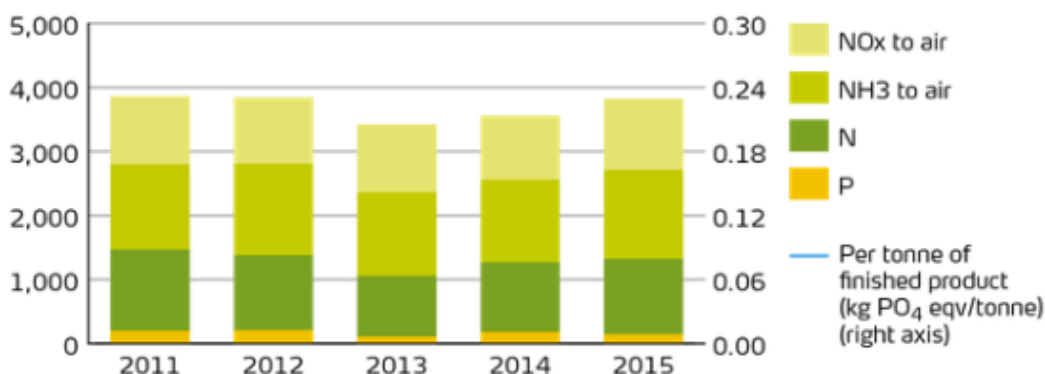
Yara's emissions impacting eutrophication increased slightly, totaling 3,800 tonnes of PO₄-equivalents compared to 3,560 tonnes in 2014.

The total volume of water discharge was 800 million m³ in 2015, compared to 762 million m³ in 2014. A large part of this is returned unpolluted cooling water. 56% of the water volume is discharged into the sea, 35% into rivers and 9% into lakes.



Emissions contributing to eutrophication: Total 3,800 tonnes of PO4 equivalents in 2015

Emissions contributing to eutrophication



Standards, methodologies, and assumptions used.

Yara uses the principles given in the Operational Guidelines for the ISO 14040 Life Cycle Assessment standards when assessing the potential impact of emissions to the environment. The main impact for water caused by nitrogen and phosphorus emissions is eutrophication. Thus, the water and air emission data is combined to characterize their eutrophication potential, given in tonnes of PO₄-equivalents by using the following factors:

- N to water: 0.42
- P to water: 3.06
- NO_x to air: 0.13
- NH₃to air: 0.35

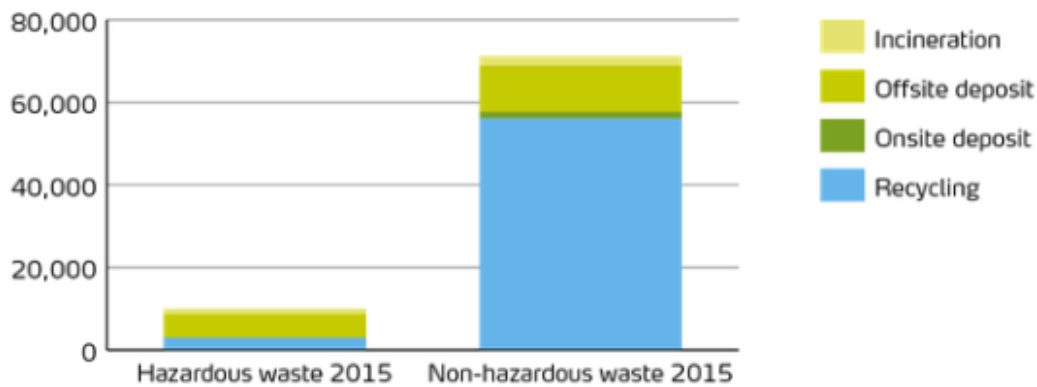
Emissions per production are calculated by using the total amount of finished products produced by the sites in the scope of the environmental report, including 50% of the equity-accounted plant in Libya. Yara's share of production, energy or emissions in less than equity-accounted investees are not included.

G4-EN23: Total weight of waste by type and disposal method

Yara's operations generated about 71,000 tonnes of non-hazardous waste and 10,000 tonnes of hazardous waste in 2015. The majority (79%) of all non-hazardous waste and 29% of hazardous waste was recycled. The slight increase in waste amounts was primarily due to disposal of old equipment and buildings during turnaround investments.

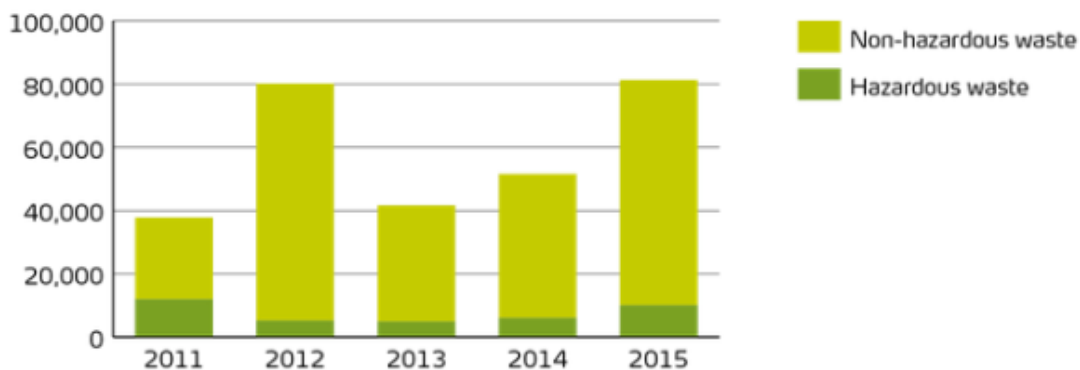
Generated waste by type and disposal method, excluding apatite mining related wastes, gypsum and iron oxide [tonnes]

Waste type and disposal



Development of waste amounts, excluding apatite mining related wastes, gypsum and iron oxide [tonnes]

Development of waste amounts



Mining gangue, concentrator sand and gypsum generated in the mines in Brazil and Finland are not included in the above figures. The total amount of these stored into the on-site piling areas during 2015 was approximately 22.3 million tonnes.

G4-EN24: Total number and volume of significant spills

There were four cases registered as spills during 2015. None of these had an environmental, financial or reputational impact at a level considered to be significant.

Aspect: Products and Services

G4-DMA

Materiality.

Feeding a world population estimated at 9 billion people in 2050 is one of the major tasks of our time. Population growth, and the increase in food consumption resulting from economic growth, require global food production 60% higher than in 2010. This production increase has to be achieved without depleting natural resources: Increasing farmland area should be avoided, as land use change causes global warming, and freshwater withdrawal for agriculture already conflicts with other uses. World agriculture is responsible for a major share of greenhouse gas emissions, which in turn affect agricultural productivity.

Yara advocates that agriculture can be part of the solution. Yield levels can be improved, which will contribute to reduced deforestation. New technology and modern farm management can have a substantial impact on the carbon footprint of fertilization.

Other human activities also cause emissions and pollution. In particular, these include the emission of harmful gases from industry and transportation, including nitrogen oxide NOX emissions deriving from the use of fossil fuels in transportation, power generation and industrial production. Yara's knowledge and solutions can contribute to offsetting negative environmental effects of such activities, in particular harmful emissions to air and water.

Yara promotes and facilitates sustainable agriculture. As the world's leading producer of mineral fertilizers, Yara has developed extensive agronomic knowledge that it shares with farmers. Yara has invested heavily in advisory systems to ensure accurate matching of nutrient supply and crop need to meet good agricultural practice. The concept of sustainable agriculture aims at preserving biodiversity and maintaining soil fertility and water purity. It also contributes to the conservation and improvement of the soil.

Within the Cool Farm Alliance Yara contributes to developing tools for farmers to calculate their farm-gate environmental impacts. Yara constantly works to develop new and improved products and practices.

Yara offers a range of environmental solutions to the maritime sector, water utilities and waste water treatment plants to reduce the negative effects of pollution. These include abatement of nitrogen oxide NOX, odor control connected to hydrogen sulfide H₂S, water treatment, and corrosion prevention.

G4-EN27: Extent of impact mitigation of environmental impacts of products and services

An array of fertilizing management tools such as the N-Sensor™ and the N-Tester™, as well as analysis and software applications such as the Internet-based Megalab™, assist farmers in keeping profitability up and environmental impact down. Optimizing N efficiency not only reduces climate and other environmental impacts, it is also a key factor in maintaining and even increasing farm productivity and profitability. Field trials in Germany show a 3 to 4% yield increase, a 2 to 6% reduction of fertilizer rates and consequently improved N balances (a reduction of the N surplus) of 10 to 20 kg N/ha.

Expert advice on a wide range of crop-specific nutrients, alongside a comprehensive range of fertilizers to match the advice, helps improve the efficiency of land use, fertilizer use and farm profitability. For more information, see Crop Nutrition.

Yara is the world's largest producer of AdBlue, known as Diesel Exhaust Fluid (DEF) in North America or ARLA32 in Brazil – a urea based product needed to turn NOX from diesel-powered vehicles into harmless water vapor and nitrogen. Yara's high purity urea solution is commercialized under the Air1 brand. NOX reductions of more than 80% are achieved and overall fuel efficiency improves by about five percent compared with competing technologies. In addition, vehicles that use less fuel emit less CO2. Yara is selling the Air1 product on all five continents.

Yara NOxCare is a complete portfolio of technology, reagents, after-treatment processes and services for nitrogen oxide emissions abatement, delivered to industrial plants.

The total NOX abatement by Yara's customers was approximately 1.4 million tonnes in 2015.

Web link: [Yara Crop Nutrition](#)

Web link: [Yara Environmental Solutions](#)

Aspect: Compliance

G4-DMA

Materiality

All Yara's large chemical manufacturing sites are classified as industrial activities with potential major accident hazards. Their operations are covered by local environmental permits and they are required to operate in accordance with strict procedures and management controls.

Yara's Board of Directors is informed about pertinent safety, health, environmental and product stewardship issues and will ensure that policies and steering documents are in place and actions taken to achieve the goals. Management in each business area is responsible for educating, training and motivating employees to understand and comply with Yara's environmental policy. Management systems have been set up to monitor and support this work throughout the organization.

All Yara products and services related to the supply of fertilizers and chemicals are regulated by national and international codes. Yara production sites are operated under strict environmental standards and have established environmental management systems based on the ISO 14001 standard and Fertilizer Product Stewardship programs. Performance is regularly monitored and reported internally and to national authorities.

Certified management systems at Yara production sites

Production plant	ISO 9001	ISO 14001	OHSAS 18001	Product Stewardship	Others
Australia Pilbara	In progress	In progress	In progress	In progress	
Belgium Tertre	x	x	x	x	
Brazil Ponta Grossa	-	-	-	-	
Brazil Rio Grande	x (partially)	x (partially)	x (partially)	x (partially)	
Brazil Paulinia	x (partially)	-	-	-	
Brazil Luis Eduardo Magalhaes	-	-	-	-	
Brazil Lagamar	-	-	-	-	
Brazil Angico dos Dias	-	-	-	-	
Canada Belle Plaine	In progress	In progress	In progress	x	
Colombia Cartagena	x	-	-	In progress	
Finland Kokkola	x	x	x	x	GMP +B2 (Feed safety)
Finland Siilinjärvi	x	x	x	x	
Finland Uusikaupunki	x	x	x	x	
France Ambès	x	x	x	x	ISO 50001
France Le Havre	x	x	x	x	ISO 50001
France Montoir	x	x	x	x	
France Pardies	x	x	x	x	
Germany Brunsbüttel	x	x	x	x	ISO 50001
Germany Rostock	x	x	x	x	ISO 50001
Italy Ferrara	x	x	In progress	x	ISO-FS 22000
Italy Ravenna	x	x	In progress	x	
Libya Marsa El Brega	-	-	-	-	
Netherlands Sluiskil	x	x	x	x	ISO-FS 22000
Norway Glomfjord	x	x	x	x	
Norway Porsgrunn	x	x	x	x	ISO 50001, ISO-FS 22000
Sweden Köping	x	x	x	x	ISO 50001
Trinidad	x	x	x	-	

Web link: [Yara's HESQ policy](#)

Web link: [IFA Product Stewardship certifications at Yara](#)

Head of Yara HESQ is responsible for environmental reporting. In addition to third party audits, Corporate HESQ runs internal audits to follow up compliance with corporate and external requirements.

G4-EN29: Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations

Ten Yara sites reported incidents of short-term permit breaches to local authorities in 2015. Their root causes have been investigated and corrective measures are ongoing to ensure further conformity. No fines or other sanctions were passed to Yara for environmental issues. One case of water quality during startup of the plant is under investigation. In Yara Montoir, France, a five-year action plan is ongoing to reach compliance with water discharge regulations and revised fertilizer storage regulations.

Aspect: Transport

G4-DMA

Materiality

Yara is present in more than 60 countries and has sales to about 160 countries worldwide. Realizing Yara's scale advantages in the raw material procurement together with efficient inbound and outbound logistics are key contributors in ensuring reliable supplies of mineral fertilizer and related industrial products to customers worldwide.

Yara's Supply Chain operations are responsible for execution of all supply chain activities. This includes global planning and optimization of finished products. Yara has a global network of suppliers, logistics expertise, deep sea terminals and large ammonia storage capacity.

G4-EN30: Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce

Yara did not experience any severe transport related accidents during 2015.

Yara registers and investigates all incidents related to transport of Yara products. Damages during shipments were typically product damages caused by rain or sea water intruding into the hold. The number of incidents decreased from the previous year. Two ships grounded, one of which suffered rudder damage, and one tanker collided with gates at the entrance of a lock. None of these incidents involved employee safety consequences nor caused environmental damage.

Aspect: Supplier Environmental Assessment

G4-DMA

Materiality

With operations in more than 60 countries, Yara is sourcing from more than 20,000 suppliers. Yara's regular suppliers range from local service providers to global producers of raw materials, logistical services and technology. Yara expects its Business Partners to work according to the same internationally recognized and endorsed standards in key areas such as international human rights, business ethics and labor rights, as emphasized in Yara's Code of Conduct. Yara is committed to working only with partners that fulfill this requirement.

G4-EN32: Percentage of new suppliers that were screened using environmental criteria

Yara has an Integrity Due Diligence (IDD) framework implemented in all Yara companies. By reviewing potential and existing suppliers, and working with our suppliers to explain our standards, Yara manages the performance of its vendor base.

In major technical projects, potential environmental impacts and hazards are identified in the early phase of the project. Based on this assessment, environmental and safety specifications for the design and construction are created. Throughout the project, suppliers' performance is followed up according to a project specific HES program, which also defines roles and responsibilities of each party. Eight large contracts had this structure fully included in 2015, in addition four complete specifications were prepared for bidding phase.

Aspect: Environmental Grievance Mechanisms

G4-DMA

Materiality

All Yara's large chemical manufacturing sites are classified as industrial activities with potential major accident hazards. Their operations are covered by local environmental permits and they are required to operate in accordance with strict procedures and management controls to prevent major process safety related accidents. Yara's plants are not considered to represent a risk to the local environment, except if a major accident should occur.

Yara has a well-developed process management system, including detailed technical standards and extensive audit and inspection program. Systematic monitoring of environmental performance and process safety measures is put in place including continual development competences and process safety tools such as Hazops (Hazard and Operability studies). Non-conformities to the technical standards are monitored and followed up in detail by the management.

Systematic monitoring of Process Safety measures is put in place including continual development of technical competence of process operations and process safety tools such as Hazops (Hazard and Operability studies).

As a part of their environmental management system, all sites have procedures in place to address and resolve concerns or complaints raised by stakeholders, as well as emergency communication procedures to contact relevant stakeholders in a case of a potential accident.

G4-EN34: Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms

Thirteen Yara sites received environmental grievances from stakeholders during 2015. A total of 132 environmental complaints and concerns were reported. They were all addressed and investigated, and 86 of them were closed during the year. The cases were typically individual concerns raised by neighbors related to abnormal or sudden smell or noise.

This was the first year that Yara reported on environmental grievances, so no earlier data is available.

Human rights performance

Yara's Ethics and Compliance program encompasses the issue of human rights, and it is included as a separate topic in the ethics and compliance training program. Human rights are also included as a dedicated segment of the mandatory introduction videos for all new employees. During 2015 more than 5,000 employees received face to face training in ethics and compliance matters, including human rights as a distinct topic.

Yara's commitment to human rights is expressed through its UN Global Compact membership, and is anchored at the CEO level.

Human rights management approach

Yara is firmly committed to the ten core principles of UNGC divided into the four core themes of Human Rights, Labor rights, Environment and Anti-Corruption.

Yara is a signatory to the United Nations Global Compact, and it has been granted membership to the United Nations Global Compact LEAD. LEAD is an exclusive group of corporate sustainability leaders from across all regions and sectors that represent the cutting edge of the UN Global Compact. As such Yara is firmly committed to the ten core principles of UNGC divided into the four core themes of Human Rights, Labor rights, Environment and Anti-Corruption.

Yara was in 2015 accepted into a pilot project entitled "Human Rights Due Diligence". The project is led by the Norwegian State department's sub-section called "OECD Guidelines for multinational enterprises". The project will allow Yara to review the existing due diligence framework specifically against human and labor rights issues. It will do so within the confines of a peer group as well as receiving one on one assistance by specialist consultants.

Yara in 2015 conducted training of more than 5,000 employees in face-to-face sessions. All training sessions include a section on human rights. This is a KPI followed by the Board of Directors. In the Human Rights category, Yara reports on the aspects of Human rights – Investment, Non-discrimination, Freedom of association and collective bargaining, Child labor, Forced or compulsory labor, Security practices, Human rights – assessment, Supplier human rights assessment, Human rights grievance mechanisms.

Policy

Yara's Human Rights policy is anchored through several points:

- Through Yara's Code of Conduct and the Corporate Social Responsibility Policy, Yara outlines how its employees should act and what should characterize their behavior. This includes a commitment to the UNGC ten principles, and specifically mentions several of the indicators listed in the HR section.
- Through the Code of Conduct, explicit and practical guidance is provided on the rules that govern behavior in Yara. This includes a specific section on human and labor rights, as well as a commitment to the UNGC ten principles.
- In addition, Yara has developed a Business Partner Code of Conduct that takes into account internationally recognized and endorsed standards in key areas such as international human rights, business ethics and labor conditions. Yara expects its Business Partners to do the same and is committed to working only with partners that fulfill this requirement.
- Through our Integrity Due Diligence process that includes screening for possible human and labor rights violations in our business partners.
- Yara's Ethics and Compliance training program includes training on human rights, as does mandatory training videos for all new employees.

Organizational risk assessment

Our Integrity Due Diligence (IDD) process includes screening for possible human and labor rights violations in our business partners.

Training and Awareness

Yara's Ethics and Compliance program encompasses the issue of human rights. Human rights are also included as a dedicated segment in the mandatory introduction videos for all new employees.

The Ethics and Compliance training program is carried out by six full time Regional Compliance Managers across the world, supported by three part time employees. During 2015, more than 5,000 people received face to face training in ethics and compliance matters, including human rights as a distinct topic.

All training sessions include information about accessibility of grievance mechanisms.

Monitoring, follow-up and remediation

Yara has extensive reporting channels in place for anyone (internal or external) that wishes to make a complaint on any topic including human and labor rights. This may be done anonymously.

Reference is made to indicator G4-57.

Specific points

In addition to the overarching information provided above, the following information is provided for specific indicator points.

Security practices: materiality

Yara has operations in more than 50 countries on all continents, with sales to about 150 countries, meaning that the company could be exposed to different kinds of threats where our people work and travel to. Some of these countries has elevated security risks, which must be handled accordingly.

Yara as a company has an obligation to protect life and health, infrastructure and the environment we work in, information and reputation by understanding security risks and implement necessary mitigating measures through continuously improving processes in a preventive and proactive approach. Security is an obligation to our employees and a part of our license to operate.

Security practices: management approach

Yara security covers the areas of Physical Security (protecting employees, equipment and information, restricting unauthorized access to facilities and protection against sabotage, intended damage and theft), Personnel Security (protecting against people trying to exploit our employees for unauthorized or criminal purposes, including insider threat) and Travel Security (protecting and advising our business travelers, and provide guidance on how to behave in different cultural and security environments globally).

In the recent years Yara has established a corporate security and emergency response function. Over the last year, a sustainable global security system has been established. This includes a standardized method for assessing security risks, developing steering system for security, providing support and advice to all business units globally and further improving company's emergency response practices.

Human rights indicator points

Aspect: Investment

G4-DMA

Reference is made to G4 – 18 and to the labor management approach.

G4-HR1: Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening

Compliance risks, including human rights, are an integrated part of Yara's "Capital Value Process." The Capital Value Process includes all significant investments and transactions.

G4-HR2: Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained

Yara's Ethics and Compliance program encompasses the issue of human rights, and it is included as a separate topic in the ethics and compliance training program. Human rights are also included as a dedicated segment of the mandatory introduction videos for all new employees. During 2015 more than 5,000 employees received face to face training in ethics and compliance matters, including human rights as a distinct topic.

Aspect: Non-discrimination

G4-DMA

Reference is made to G4 – 18 and to the human rights management approach.

G4-HR3: Total number of incidents of discrimination and corrective actions taken

Yara's Ethics & Compliance Department received a total of 50 notifications that were classified as 'People' matters during the reporting period. 20 were classified as harassment or discrimination, all of which were resolved within the reporting period. None remain unresolved.

Aspect: Freedom of association and collective bargaining

G4-DMA

Reference is made to G4 – 18 and to the human rights management approach.

G4-HR4: Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights

Yara does not consider any of its operations to be at significant risk of violation of the right of employees to exercise freedom of association or collective bargaining. Yara recognizes and respects the right to freedom of association and the right to collective bargaining within national laws and regulations. When operating in

countries where this right is limited through local legislation, we will seek to take mitigating action in accordance with local conditions and regulations.

Aspect: Child labor

G4-DMA

Reference is made to G4 – 18 and the human rights management approach.

G4-HR5: Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor

Yara does not consider any of its own operations to be at significant risk of child labor. Based on recommendations from the ILO, it is Yara's policy not to allow children below the age of 15 to be employed in our operations. We will not allow children under the age of 18 to do work that jeopardizes their health, safety, or morals. In any scenario, the employment of a minor should never be to the detriment of the child's education, development, or overall well-being.

Aspect: Forced or compulsory labor

G4-DMA:

Reference is made to G4 – 18 and to the human rights management approach.

G4-HR6: Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor

Yara does not consider any of its own operations to be at significant risk of forced labor. Our Code of Conduct states that, "We will not use any form of forced labor in our operations in accordance with the definitions provided by the ILO. Yara believes a work relationship should be freely chosen and free from threats."

Aspect: Security practices

G4-DMA

Reference is made to the human rights management approach, as well as to G4 – 18.

G4-HR7: Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations

Yara's own security personnel and security service providers working on Yara sites are covered by work induction training covering site safety and security practices. In addition, Yara Code of Conduct covering Yara's ethical policies and practices is available in 13 languages. It has been distributed as hard copies to 119 Yara locations around the world, with the purpose to reach every Yara employee. Reading and understanding the Code of Conduct is mandatory for every Yara employee, and guidance is available to solve any questions or concerns people may have.

Web link: [Ethics and Compliance Program](#)

For external security service providers, Yara has a Code of Conduct for Yara's Business Partners reinforcing the company's goal to continue to develop relationships with Business partners to share corporate values. All contracts, purchase orders, or agreements with Yara's business partners (suppliers, agents, JV Partners, Distributors, etc.) should refer to the Ethics Clause and Business Partner Code of Conduct.

Aspect: Assessment

G4-DMA:

Reference is made to G4-18 and to the human rights management approach.

G4-HR9: Total number and percentage of operations that have been subject to human rights reviews or impact assessments

Yara's risk assessment process aims to identify, evaluate and manage risk factors across all areas of the company, including corruption risks. Risk assessment (which includes human rights) is mandatory for 100% of our operations: All expert functions; from Production down to plant level; Crop Nutrition down to country level; Industrial and Supply Chain down to Business Unit level.

Aspect: Supplier human rights assessment

G4-DMA

Reference is made to G4-18 and to the human rights management approach.

G4-HR10: Percentage of new suppliers that were screened using human rights criteria

Yara's Integrity Due Diligence (IDD) Procedure requires the screening of all new suppliers against key risk factors and red flags, including red flags concerning human rights criteria. If a risk is present, further research is required, including a self-declaration from the supplier concerning human rights criteria, inter alia.

Reference is made to G4-LA14 for the description of the IDD procedure.

Aspect: Human rights grievance mechanisms

G4-DMA

Reference is made to G4-18 and to the human rights management approach.

G4-HR12: Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms

Yara did not receive any reports concerning human rights during the reporting period through the channels described in G4-57.

Society performance

Yara believes that by offering a positive value proposition to our customers over time, we can deliver attractive returns to our shareholders while at the same time create value for society - creating shared value.

Through our knowledge, products and solutions Yara is well positioned to address some of the major global challenges of our time, particularly within food, environment and resources, which also represent business opportunities.

Society management approach

In 2015, Yara deepened its approach to these themes and defined a Sustainable Value Matrix as outlined in indicator G-18, supporting the long term strategy processes, positioning the company to gain value.

In the Society category, Yara reports upon the aspects of Local communities, Anti-corruption, Public policy, Anti-competitive behavior, Compliance, Supplier assessment for impacts on society and Grievance mechanisms for impacts on society.

Policy

Yara is a commercial company with the purpose of creating value - for shareholders and customers, as well as for society at large. Value is created by executing the company's strategy for profitable and sustainable growth. Sustainable value creation in a global industry and competitive world market depends on competitive advantages.

Yara is dedicated to responsible business conduct.

The key elements in Yara's policy on societal relations are described in the Board of Directors section of the Financial Report 2015, in the business Code of Conduct, Yara's Ethics and Compliance program and the Business Partner Code of Conduct. An in-depth overview is provided in this web section and the linked web pages: [Commitment and Policy](#)

An account of main activities on Yara's stakeholder dialogue and engagement through 2015 is available in the Global Engagement section of the Impact review 2015, available on this web page: [Latest Annual Report](#)

Monitoring , follow-up and remediation

Yara has an extensive reporting system in place for anyone (internal or external) that wishes to make a complaint on any topic related to anti-corruption, compliance or other company malpractice. This can be done anonymously if one so chooses. Foremost there is the Ethics Hotline which is available in 60 languages 24 hours a day, seven days a week. There is the Send email which is posted on our external and internal webpages. Additionally there is the option to report issues through line management and most staff functions.

Specific items

In addition to the above described overarching policies and operating principles, the following specific point also apply.

Anti-competitive behavior: management approach

Yara employees are required to study, observe and comply with the various guidelines laid down in the Competition Compliance Manual. The manual is available for all employees and has been adapted to local law in seven jurisdictions and translated into seven languages. An interactive competition law training video is available for all employees on the YaraLearning portal.

Society indicator points

Aspect: Local communities

G4-DMA

Materiality

Reference is made to G4-18 and to the society management approach.

G4-SO2: Operations with significant actual and potential negative impacts on local communities

In order to secure a sustainable working environment and production set up, Yara has undertaken the following changes in Brazil in 2015:

Shutdown of the Olinda Blending Unit because of the startup Maceió Blending Unit - 46 employees were dismissed. Yara hired 43 employees in the new Maceió Blending Unit

Shutdown of Rondonópolis Facilities because they were rented and in poor condition, all 42 employees were transferred to Rondonópolis Blending Unit 4 and 2.

Shutdown of São Luís Blending Unit 2 because of production optimization, all 36 employees were transferred to São Luís Blending Unit 1.

Aspect: Anti-corruption

G4-DMA

Materiality

Reference is made to G4-18 and to the society management approach.

G4-SO3: Total number and percentage of operations assessed for risks related to corruption and the significant risks identified

Yara's risk assessment process aims to identify, evaluate and manage risk factors across all areas of the company, including corruption risks. Risk assessment (which includes corruption) is mandatory for 100% of our operations : All expert functions; from Upstream down to plant level; Downstream down to country level; Industrial and Supply & Trade down to Business Unit level.

G4-SO4: Communication and training on anti-corruption policies and procedures

Yara's video learning program on ethics and compliance is mandatory for all new employees, and covers various topics including anti-corruption policies and procedures. In addition to the mandatory training program for new employees, Yara's Ethics and Compliance Department has a face-to-face training program called "Share it!". This is a role based dilemma training program conducted by Ethics and Compliance professionals. The program encourages managers and employees to identify and reflect on ethical and compliance related issues with strong focus on anti-corruption, and aims to build a culture of open discussion about such matters. It also provides practical guidance on the Ethics and Compliance tools available, such as the Ethics Handbook and the Ethics Hotline. The number of employees trained in face-to-face sessions during 2015 in the organization's anti-corruption policies and procedures was 5,622 globally.

G4-SO5: Confirmed incidents of corruption and actions taken

In 2015 there were five reports to the Ethics Hotline regarding gifts, bribes and kickbacks. These cases were handled according to Yara's investigation procedures.

Aspect: Public policy**G4-DMA:****Materiality**

Reference is made to G4-18 and to the society management approach.

G4-SO6: Total value of political contributions by country and recipient/beneficiary

In 2015 Yara did not make any political contributions, either financial or in-kind.

Aspect: Anti-competitive behavior**G4-DMA****Materiality**

Reference is made to G4-18 and to the society management approach.

G4-SO7: Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes

In 2015, Yara was not subject to any legal actions for anti-competitive behavior, anti-trust, or monopoly practices laws or regulations.

Aspect: Compliance**G4-DMA****Materiality**

Reference is made to G4-18 and to the society management approach.

G4-SO8: Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations

For 2015, no significant fines or non-monetary sanctions are on record.

Some recent acquisitions (Galvani) does not fully comply with national legislations. The JV agreement takes this into account , describing the 2 owners responsibilities.

Aspect: Supplier assessment for impact on society

G4-DMA:

Materiality

Reference is made to G4-18 and to the society management approach.

G4-SO9: Percentage of new suppliers that were screened using criteria for impacts on society

Yara's Integrity Due Diligence Procedure requires the screening of all new suppliers against key risk factors and red flags, including red flags concerning societal impacts. If a risk is present, further research is required, including a self-declaration from the supplier concerning societal impacts, inter alia.

G4-SO10: Significant actual and potential negative impacts on society in the supply chain and actions taken

Yara's Integrity Due Diligence Procedure requires the screening of all new suppliers against key risk factors and red flags, including red flags concerning societal impacts. If a risk is present, further research is required, including a self-declaration from the supplier concerning societal impacts, inter alia.

Reference is also made to G4-LA15.

Aspect: Grievance mechanisms for impacts on society

G4-DMA

Materiality

Reference is made to G4-18 and to the society management approach.

G4-SO11: Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms

Yara did not receive any reports concerning impacts on society during the reporting period.

Product responsibility performance

The principles of product stewardship guide all of Yara's activities. Yara is committed to promoting sustainability and safe practices throughout the life cycle of fertilizers.

Yara will continuously analyze and improve its practices, processes and products to reduce their risk and impact throughout the product life cycle.

Yara, as the world's leading producer of mineral fertilizers, is a key player in promoting and facilitating sustainable agriculture. Yara has developed extensive agronomic knowledge that it shares with farmers, helping them to boost their yields and to contribute to sustainable agriculture.

Yara's Product Responsibility policy is included in [Yara's Health Environment Safety and Quality Policy](#).

Product Responsibility: Management Approach

The Product stewardship standards provide a systematic approach to safeguarding product responsibility.

All Yara products and services related to the supply of fertilizers and chemicals are regulated by national and international codes. Products in EU/EEA markets are in compliance with the European chemicals regulation REACH and the CLP regulation on classification and labeling of chemicals. Most of Yara's production sites are certified to ISO 9001 (Quality Management), ISO 14001 (Environmental Management) and OHSAS 18001 (Health & Safety Management).

Yara's operations in Europe are in compliance with the requirements of the Fertilizers Europe Product Stewardship Program. Outside Europe, Yara is implementing the IFA Protect & Sustain product stewardship program set forth by the International Fertilizer Industry Association (IFA). See aspect Product Responsibility.

Yara is fully committed to compliance with chemical regulations worldwide. A permanent central function, 'Yara Chemical Compliance,' has been established to assist Yara Units in achieving this goal, with an initial strong focus on Europe and an increasing focus on other parts of the world.

In the category, Yara reports on the aspects of Customer health and safety, Product and service labeling, Product responsibility – Compliance.

Product Responsibility: monitoring and follow-up

The Fertilizer Product Stewardship programs ensure that proper care is taken along the entire value chain, from product development and sourcing of raw materials, through production, storage and distribution, to sales, delivery and application. Assessment of health, safety, environmental and security impacts of products and services covers all life cycle stages.

Specific items

In addition to the above described overarching policies and operating principles, the following specific points also apply for the aspects in the Product Responsibility category.

Product and Service Labeling: materiality

All Yara's fertilizers, chemical products and their raw materials are regulated by national or international fertilizer or chemical laws.

Product and Service Labeling: management approach

All products manufactured in or imported into the EU/EEA are in compliance with the European chemicals regulation REACH. Chemical compliance is also high on the agenda globally. A global Yara network is in place for chemical compliance, and a formal chemical compliance check is included in the purchasing and sales process.

Yara aims for all manufacturing plants to be certified to the three widely recognized standards ISO 9001 Quality Management Systems, ISO 14001 Environmental Management Systems, and OHSAS 18001 Occupational Health and Safety Management Systems. This process is nearing completion in all but the newest Yara plants. A number of units also have certifications to other standards in place, such as for energy management and food and feed safety systems.

The current status of the certifications is available at the Environmental Management Approach section.

Product responsibility indicator points

Aspect: Customer Health and Safety

G4-DMA:

Reference is made to G4 -18, G4-19, G4-20 and to the product responsibility management approach.

Reference is also made to the following sources:

Web link: [IFA Protect & Sustain](#)

Web link: [Fertilizers Europe Product Stewardship Program](#)

In addition to the external certifications, Yara follows up the compliance with regular internal audits. Due time corrective actions are taken for any non-conformities observed.

G4-PR1: Percentage of significant product and service categories for which health and safety impacts are assessed for improvement

Through the fertilizer product stewardship programs, international, regional and national chemical legislation and fertilizer and other sector specific legislation, assessment of health and safety impacts throughout the life cycle of products is required. This covers the whole of Yara's product range.

G4-PR2: Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes

In 2015, Yara recorded no incidents of non-compliance with regulations or voluntary codes concerning health and safety impacts of its products and services.

Aspect: Product and service labeling

G4-DMA

Reference is made to the product responsibility management approach.

G4-PR3: Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements

In addition to information about nutrient content and the correct use of the fertilizers, products are classified and labeled according to the European CLP Regulation in EU/EEA markets. Globally, Yara classifies and labels its products following either the European CLP regulation or the local legislation, e.g. in North America the American OSHA and EPA standards. In line with changes in chemical legislation in many countries of the world, Yara also introduces classification and labeling of its products according to the UN Globally Harmonized System of Classification and Labeling of Chemicals. Additional local information requirements, such as local fertilizer regulations or food and feed regulations when relevant, are managed by local Yara units.

These procedures cover all Yara's products as well as raw materials.

Safety data sheets for Yara products can be found on the Yara web page.

Web link: [Yara Safety Data Sheets](#)

G4-PR4: Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes

Yara has not identified any material non-compliance with regulations or voluntary codes concerning product and service information and labeling.

G4-PR5: Results of surveys measuring customer satisfaction

In 2015, Yara performed a brand and customer satisfaction survey in Thailand. The key conclusions drawn from the brand tracking study related to grower / customer satisfaction are as follows:

- Growers familiar with Yara are very satisfied with this brand, especially fruit trees and vegetables growers are extremely satisfied with Yara (9 out of 10 of these growers are satisfied)
- Year after year, satisfaction for Yara is also increasing in all segments. Only in the oil palm segment, there is a small decrease in the proportion of growers being totally or very satisfied.
- Compared to other brands, satisfaction is highest for Yara.
- New Viking follows closely when it comes to satisfaction: growers are also very satisfied with this brand.

Aspect: Compliance

G4-DMA

Reference is made to G4 -18, G4-19, G4-20 and to the product responsibility management approach.

G4-PR9: Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services

In 2015 Yara was not subject to any fines for non-compliance with laws or regulations concerning the provision and use of products and services.