



Knowledge grows

Country-by-country report 2021

# Growing a Nature-Positive Food Future



- Yara Country-by-country reporting 2021

Yara's extractive industries

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# Country-by-country report 2021

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Yara is committed to transparency and accountability, with adherence to international agreements and national legislation where it operates.

Yara welcomes initiatives to strengthen governance in resource-rich countries by improving transparency and accountability as to how natural resources wealth is generated and used.

The country-by-country report for 2021 has been prepared in accordance with the Norwegian Accounting Act §3-3d and the Norwegian Security Trading Act §5-5a and the report is approved by the Board of Directors and included in their statement from the Board and the CEO of Yara International ASA on page 247 in the Yara integrated report.

## **Basis of Preparation**

### **Materiality**

Payments constituting a single payment, or series of related payments that equal or exceed 100,000 USD during the year are reported. If payments are below the threshold in a given country, they will not be included in the overview of projects and payments.

## **Scope**

Projects with an ownership of more than 50 percent are included in the report. All numbers shown are on 100 percent basis.

## **Government**

Government is for the purpose of this report defined as any national, regional or local authority of a country and includes any department, agency or entity controlled by such an authority.

## **Reporting principles**

Payments to governments is based on cash basis and all other financial data is based on IFRS as used for Group accounting purposes.

Payments done in other currencies than USD are reported with an average exchange rate of the year.

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

Yara Country-by-country reporting 2021

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

USD thousands, except percentages and production volumes

Subsidiaries	Yara Brasil Fertilizantes S.A.			Yara Suomi Oy	
		Phosphate	Phosphate	100%	100%
Ownership					
Products		Phosphate	Phosphate		Phosphate
<b>General information</b>					
Project		Serra do Salitre <sup>2)</sup>	Lagamar	Total legal entity	Silinjärvi
Hosting Country		Brazil	Brazil		Finland
Industry		Mining	Mining		Mining
Stage		Extracting	Closed		Extracting
Investments				131,229	136,254
Revenues, total including internal sales				4,403,865	1,300,686
Production volumes (1,000 tonnes of phosphate concentrate)		436	38,6		990
Operating Costs and Expenses				4,300,995	956,965
<b>Payment to each government in 2021</b>	<b>Authority</b>				
Country		Brazil	Brazil		Finland
Taxes imposed on the entity's income, production or profit	Regional Authority	-	3		-
Taxes imposed on the entity's income, production or profit	National Authority	180	73		12,652
Royalties	Municipal Authority	270	50		-
Royalties	Regional Authority	96	2		-
Royalties	National Authority	50	1		-
License-, rental-, entry- and other fees	Municipal Authority	207	83		-
License-, rental-, entry- and other fees	Regional Authority	-	-		-
License-, rental-, entry- and other fees	National Authority	48	3		2
<b>Payment to each government in 2020<sup>3)</sup></b>	<b>Authority</b>				
Country		Brazil	Brazil		Finland
Taxes imposed on the entity's income, production or profit	Regional Authority	677	16		-
Taxes imposed on the entity's income, production or profit	National Authority	5	13		14,840
Royalties	Municipal Authority	348	5		-
Royalties	Regional Authority	123	2		-
Royalties	National Authority	64	1		-
License-, rental-, entry- and other fees	Municipal Authority	181	68		-
License-, rental-, entry- and other fees	Regional Authority	-	-		-
License-, rental-, entry- and other fees	National Authority	88	28		13

<sup>1)</sup> Payments to government are not reported for Yara Dallol BV in Ethiopia in 2021 or 2020 because the payments do not meet the threshold of 100,000 USD for the year.

<sup>2)</sup> On August 2021, Yara signed a Share Purchase Agreement with EuroChem to sell its Salitre phosphate mining project in Brazil. The transaction was closed on 22 February 2022. For further information, reference is made to [note 7.1](#) of the 2021 Annual report.

<sup>3)</sup> The 2020 figures have been adjusted

Yara Country-by-country reporting 2021

Information about subsidiaries for 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>41</sup>	
Yara's extractive industries	Yara Argentina S.A.	Argentina	180	-	187	12	(5)	-	(10)
	Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	217
● Information about subsidiaries 2021	Yara Australia Pty Ltd.	Australia	45	(6)	55	3	-	-	(59)
	Yara Nipro Pty Ltd.	Australia	-	-	29	2	-	-	16
Information about subsidiaries 2020	Yara Pilbara Fertilisers Pty Ltd.	Australia	216	(1)	358	(24)	-	-	565
	Yara Environmental Technologies GmbH, Austria	Austria	51	-	22	(2)	-	(1)	(26)
Main business activities	Battaille S.A.	Belgium	-	-	21	6	-	-	4
	Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(3)
	Yara Belgium S.A./N.V.	Belgium	257	-	-	1	-	(2)	84
	Yara Tertre S.A.	Belgium	305	-	484	(50)	-	-	79
	Yara Bolivia Fertilizantes S.R.L	Bolivia	3	-	-	-	-	-	1
	Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-	-	-	-	-	(1)
	Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	-	-	-	(6)
	Yara Brasil Fertilizantes S.A.	Brazil	6,067	(61)	4,404	(456)	-	(34)	(939)
	Yara Bulgaria EOOD	Bulgaria	35	-	1	-	-	-	(2)
	Yara Cameroun S.A.	Cameroon	29	-	21	1	(1)	(1)	(8)
	Yara Belle Plaine Inc.	Canada	221	(13)	613	312	(82)	(32)	380
	Yara Canada Holding Inc.	Canada	-	(13)	-	170	-	-	-
	Yara Canada Inc.	Canada	23	-	217	20	(5)	(5)	80
	Yara Chile Fertilizantes Ltda.	Chile	8	-	20	-	-	-	(2)
	Yara China Ltd.	China	-	-	-	-	-	-	(13)
	Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	-	-	-	-	-	-	-
	Yara Environmental Protection (Qingdao) Co. Ltd.	China	2	-	-	1	-	-	(4)
	Yara Marine Technologies (Shanghai) Co. Ltd.	China	23	-	3	-	-	-	1
	Yara Trading (Shanghai) Co. Ltd.	China	97	-	355	34	(6)	-	12
	Fertillanos S.A.S.	Colombia	-	-	-	-	-	-	-
	Yara Colombia S.A.	Colombia	656	(1)	464	75	(17)	(12)	54
	Yara Industrial Colombia S.A.S.	Colombia	24	-	23	1	-	(1)	-
	Yara Costa Rica S. de R.L.	Costa Rica	62	-	53	5	(2)	-	4
	Yara Agri Czech Republic s.r.o.	Czech Republic	10	-	27	2	-	-	1
	A/S Ammonia	Denmark	-	-	-	(1)	-	-	5
	Flex Gødning A/S	Denmark	-	-	4	-	-	-	1

[> Table continued](#)

Yara Country-by-country reporting 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>4)</sup>
Yara Danmark A/S	Denmark	36	-	186	(35)	-	(1)	(8)
Yara's extractive industries	Yara Dallol Djibouti FZE	Djibouti	-	-	-	-	-	-
	Yarecuador Cia. Ltda.	Ecuador	26	41	7	(2)	(2)	10
● Information about subsidiaries 2021	Yara Agri Trade Misr	Egypt	133	43	4	(1)	(1)	5
	Yara Trade Misr Ltd.	Egypt	-	-	1	-	-	1
Information about subsidiaries 2020	Yara Eesti OÜ	Estonia	3	-	-	-	-	-
	Sainik Potash Pvt Ltd.	Ethiopia	-	-	-	-	-	(15)
Main business activities	Yara Dallol B.V.	Ethiopia	7	-	(1)	-	-	(44)
	Yara Eco Oy	Finland	-	2	(1)	-	-	(2)
	Yara Phosphates Oy	Finland	-	150	14	(3)	(1)	36
	Yara Suomi Oy	Finland	849	1,301	212	(39)	(13)	400
	Yara France SAS	France	590	1,044	(46)	-	1	(95)
	Agoro Carbon Alliance Germany GmbH	Germany	-	-	-	-	-	(1)
	Yara Besitz GmbH	Germany	-	22	1	-	-	67
	Yara Brunsbüttel GmbH	Germany	246	388	35	-	-	44
	Yara GmbH & Co. KG	Germany	614	938	130	(6)	(24)	132
	Yara Industrial Solutions Germany GmbH	Germany	23	-	-	-	-	(7)
	Yara Investment GmbH	Germany	-	-	25	-	-	23
	Yara Investments Germany SE	Germany	-	-	59	(7)	(46)	15
	Yara Verwaltungs GmbH	Germany	-	1	-	-	-	-
	Yara Ghana Ltd.	Ghana	59	38	(2)	-	-	21
	Yara Hellas S.A.	Greece	31	115	10	(2)	(2)	48
	Nutrientes y Nitratos Quetzales S.A.	Guatemala	-	3	-	-	-	-
	Yara Guatemala S.A.	Guatemala	77	63	8	(2)	(2)	21
	Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	11	33	3	-	-	9
	Yara Digital Farming India Pvt. Ltd.	India	176	1	1	-	-	1
	Yara Environmental Technologies Pvt. Ltd.	India	17	2	-	-	-	1
	Yara Fertilisers India Pvt. Ltd.	India	733	490	8	-	-	(24)
	P.T. Yara Indonesia	Indonesia	42	35	1	-	2	2
	Yara Insurance DAC	Ireland	-	45	20	(3)	(2)	104
	Yara Italia S.p.A.	Italy	368	696	40	(10)	(19)	198
	Yara Côte d'Ivoire S.A.	Ivory Coast (Cote D'Ivoire)	36	69	1	-	-	(4)
	Yara East Africa Ltd.	Kenya	61	96	(1)	-	-	13

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>4)</sup>
Yara Latvia SIA	Latvia	2	-	-	-	-	-	-
Yara's extractive industries	Yara Lietuva UAB	Lithuania	356	-	2	4	-	-
	Yara Malawi Ltd.	Malawi	-	-	-	-	-	-
● Information about subsidiaries 2021	Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	-	-	-	-	-	(1)
	Yara International (M) Sdn Bhd	Malaysia	52	-	54	1	-	1
Information about subsidiaries 2020	Profesionistas AAL	Mexico	2	-	-	2	-	1
	Yara Mexico S. de R.L. de C.V.	Mexico	477	(1)	406	52	(17)	35
Main business activities	Yara Mozambique Lda.	Mozambique	-	-	21	-	-	(14)
	Yara Myanmar Ltd.	Myanmar	29	-	9	(5)	-	(11)
	Yara Fertilizers (NZ) Ltd.	New Zealand	7	-	11	1	-	3
	Agoro Carbon Alliance AS	Norway	-	-	-	-	-	-
	Fertilizer Holdings AS	Norway	-	(1)	-	203	4	1,400
	Herøya Nett AS	Norway	27	-	11	(3)	-	2
	OFD Holding S. de R.L.	Norway	-	-	-	11	-	268
	Stiftelsen for ansattes aksjer i Yara	Norway	-	-	-	(1)	-	(1)
	Yara AS	Norway	-	(1)	-	102	(16)	439
	Yara Birkeland AS	Norway	-	-	-	-	-	-
	Yara Clean Ammonia AS	Norway	-	-	-	-	-	-
	Yara Clean Ammonia Norge AS	Norway	-	-	-	-	-	-
	Yara Digital Farming Solutions AS	Norway	-	-	-	-	-	-
	Yara Environmental Technologies AS	Norway	-	-	-	-	-	2
	Yara Growth Ventures AS	Norway	-	-	-	-	-	-
	Yara LPG Shipping AS	Norway	-	-	41	14	-	(23)
	Yara Marine Technologies AS	Norway	14	-	32	5	(1)	(10)
	Yara Norge AS	Norway	778	(8)	1,879	298	(78)	322
	Yara Panama S. de R.L.	Panama	-	-	-	-	-	-
	Yara Peru R.L.	Peru	11	-	23	-	-	(12)
	Norteam Seatransport Services Inc.	Philippines	-	-	-	-	-	-
	Pataba Holdings Inc.	Philippines	-	-	-	-	-	-
	Yara Fertilizers Philippines Inc.	Philippines	50	-	96	2	(2)	3
	Yara Poland Sp. z o.o.	Poland	57	-	209	14	(3)	20
	Yara Digital Romania SRL	Romania	4	-	-	-	-	-
	AO Yara	Russian Federation	7	-	1	-	-	-

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>4)</sup>
Yara Rwanda Ltd.	Rwanda	-	-	23	1	-	-	(1)
Yara's extractive industries								
Yara Asia Pte Ltd.	Singapore	210	-	1,702	73	(5)	(7)	973
YMT Global (Singapore) Pte. Ltd.	Singapore	-	-	-	-	-	-	-
● Information about subsidiaries 2021								
Yara Africa Fertilizers (Pty) Ltd.	South Africa	81	-	188	13	(4)	(3)	11
Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa	155	-	107	(4)	-	-	5
Information about subsidiaries 2020								
Yara Korea Ltd.	South Korea	5	-	1	-	-	-	(1)
Yara Iberian S.A.U.	Spain	79	(1)	312	32	(8)	(8)	51
Main business activities								
Skogens Gödslings AB	Sweden	-	-	2	-	-	-	-
Yara AB	Sweden	238	(3)	540	(28)	11	-	60
Yara Environmental Technologies AB	Sweden	-	-	-	-	-	-	1
Yara Marine Technologies AB	Sweden	175	-	29	(7)	-	(4)	21
Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(4)
Varda AG	Switzerland	-	-	-	-	-	-	-
Yara IEC AG	Switzerland	-	-	-	(1)	-	-	1
Yara Switzerland Ltd.	Switzerland	55	-	7,140	172	(21)	(31)	792
Yara Tanzania Ltd.	Tanzania	63	-	86	4	-	-	(36)
Yara (Thailand) Ltd.	Thailand	102	-	201	5	(3)	(1)	(23)
Yara Clean Ammonia Netherlands B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Holding Netherlands B.V.	The Netherlands	1	(18)	-	(51)	(29)	1	340
Yara Nederland B.V.	The Netherlands	24	(9)	3	353	-	-	4,177
Yara Sluiskil B.V.	The Netherlands	723	(6)	1,596	105	-	-	158
Yara South America Investments B.V.	The Netherlands	-	-	-	-	-	-	(1)
Yara Technology B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Vlaardingen B.V.	The Netherlands	100	-	254	19	-	-	51
Yara Caribbean (2000) Ltd.	Trinidad and Tobago	-	-	-	-	-	-	57
Yara Trinidad Ltd.	Trinidad and Tobago	190	-	4	30	-	(1)	(93)
Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	Turkey	-	-	-	-	-	-	-
LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	(1)
Yara Overseas Ltd.	United Kingdom	-	-	-	1	-	-	3
Yara UK Ltd.	United Kingdom	262	(1)	843	65	(8)	(9)	151
Agoro Carbon Alliance US, Inc.	United States	-	-	-	-	-	-	-
Agronomic Technology Corp.	United States	-	-	-	(17)	-	-	(25)
Freeport Ammonia LLC	United States	-	-	-	(7)	-	-	(2)

[Table continues >](#)

Yara Country-by-country reporting 2021

[> Table continued](#)

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>4)</sup>
Yara Clean Ammonia US Inc.	United States	-	-	-	-	-	-	-
Yara's extractive industries	Yara North America Inc.	269	(14)	1,255	190	(29)	(38)	460
	Yara West Sacramento Terminal LLC	-	-	2	(9)	-	-	(5)
● Information about subsidiaries 2021	Le Vang Trading Services Ltd.	-	-	-	-	-	-	-
	Yara Vietnam Co. Ltd.	109	-	31	1	-	-	2
Information about subsidiaries 2020	Yara Fertilizer Zambia Ltd.	28	(1)	38	(1)	-	-	(40)
	Grand total	17,205	(185)	30,314	2,243	(407)	(332)	
Main business activities	Joint operations and equity-accounted investees	-	-	465	102	(20)	(17)	
	Parent company <sup>5)</sup>	635	(2)	330	463	31	(2)	
	Group eliminations	-	187	(14,492)	(2,072)	68	-	
	Grand total	17,840	-	16,617 <sup>1)</sup>	739 <sup>1)</sup>	(328) <sup>2)</sup>	(350) <sup>3)</sup>	

<sup>1)</sup> Reconcilable with Group Consolidated Statement of income

<sup>2)</sup> Reconcilable with Group [note 2.8](#) Income taxes

<sup>3)</sup> Reconcilable with Group Consolidated statement of cash flow

<sup>4)</sup> Accumulated earnings reflect retained earnings. This does not necessarily reflect Group accumulated earnings and the amount includes legal reserves due to local regulations allocating retained earnings to legal reserves.

<sup>5)</sup> Reflects IFRS which deviate from the parent financial statements due to different timing of Group contributions/dividends.

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

Yara Country-by-country reporting 2021

Information about subsidiaries for 2020<sup>1)</sup>

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>5)</sup>	
Yara's extractive industries	Yara Argentina S.A.	Argentina	170	-	120	5	(5)	-	(20)
	Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	217
Information about subsidiaries 2021	Yara Australia Pty Ltd.	Australia	49	(9)	41	(3)	-	-	(43)
	Yara Nipro Pty Ltd.	Australia	-	-	19	-	-	-	16
● Information about subsidiaries 2020	Yara Pilbara Fertilisers Pty Ltd	Australia	235	(2)	138	(104)	-	-	596
	Yara Environmental Technologies GmbH	Austria	50	(1)	16	(12)	-	-	(60)
Main business activities	Yara Barbados Inc.	Barbados	-	-	-	1	-	-	-
	Battaille S.A.	Belgium	-	-	10	(1)	-	-	(1)
	Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(3)
	Yara Belgium S.A./N.V.	Belgium	245	-	-	2	-	-	93
	Yara Tertre S.A.	Belgium	296	-	333	30	(2)	-	124
	Yara Bolivia Fertilizantes S.R.L	Bolivia	1	-	-	-	-	-	1
	Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-	-	-	-	-	(1)
	GICS Indústria, Comércio e Serviços S.A.	Brazil	-	(33)	137	(29)	-	-	-
	Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	-	-	-	(6)
	Yara Brasil Fertilizantes S.A.	Brazil	5,813	(51)	2,927	(32)	(2)	-	(547)
	Yara Bulgaria EOOD	Bulgaria	32	-	1	-	-	-	(2)
	Yara Cameroun S.A.	Cameroon	30	-	15	-	-	(1)	(8)
	Yara Belle Plaine Inc.	Canada	213	(17)	419	170	(45)	(86)	319
	Yara Canada Holding Inc.	Canada	-	(18)	-	233	-	-	(1)
	Yara Canada Inc.	Canada	24	-	149	13	(5)	(4)	66
	Yara Chile Fertilizantes Ltda.	Chile	7	-	8	-	-	-	(2)
	Yara China Ltd.	China	-	-	-	-	-	-	(13)
	Yara Environmental Protection (Qingdao) Co. Ltd.	China	3	-	1	-	-	-	(5)
	Yara Marine Technologies (Shanghai) Co. Ltd.	China	33	-	4	-	-	-	1
	Yara Trading (Shanghai) Co. Ltd	China	71	-	343	-	-	-	(13)
	Fertilanos S.A.S.	Colombia	-	-	-	-	-	-	-
	Yara Colombia S.A.	Colombia	664	(1)	314	9	(1)	(1)	7
	Yara Industrial Colombia S.A.S.	Colombia	24	-	15	3	-	-	(1)
	Yara Costa Rica S. de R.L.	Costa Rica	59	-	34	1	(1)	-	1
	Yara Agri Czech Republic s.r.o.	Czech Republic	10	-	22	-	-	-	-
	A/S Ammonia	Denmark	-	-	-	(3)	-	-	6

[> Table continued](#)

Yara Country-by-country reporting 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>5)</sup>
Flex Gødning A/S	Denmark	-	-	3	-	-	-	1
Yara's extractive industries	Yara Danmark A/S	33	-	145	17	(4)	(8)	35
	Yara Dallol Djibouti FZE	-	-	-	-	-	-	-
Information about subsidiaries 2021	Yarecuador Cia. Ltda.	27	-	23	3	(1)	-	5
	Yara Agri Trade Misr	127	-	33	5	(1)	(1)	4
● Information about subsidiaries 2020	Yara Trade Misr Ltd.	-	-	-	1	-	-	1
	Yara Eesti OÜ	3	-	-	-	-	-	-
Main business activities	Yara Dallol B.V.	7	-	-	(1)	-	-	(43)
	Yara Phosphates Oy	-	-	120	3	-	-	26
	Yara Suomi Oy	842	(5)	890	(9)	(4)	(15)	233
	Yara France SAS	587	(2)	623	(11)	-	(2)	(55)
	Yara Besitz GmbH	-	-	18	2	-	-	73
	Yara Brunsbüttel GmbH	248	(1)	251	47	-	-	18
	Yara Environmental Technologies GmbH	-	-	-	-	-	-	(10)
	Yara GmbH & Co. KG	562	-	623	125	(13)	-	144
	Yara Investment GmbH	-	(2)	-	20	-	-	-
	Yara Investments Germany SE	-	(3)	-	88	(16)	-	(41)
	Yara Verwaltungs GmbH	-	-	1	-	-	-	-
	Yara ZIM Plant Technology GmbH	-	-	-	-	-	-	(2)
	Yara Ghana Ltd	53	-	67	14	(3)	(3)	23
	Yara Hellas S.A.	30	-	84	6	(1)	(1)	48
	Nutrientes y Nitratos Quetzal, S.A.	-	-	3	-	-	-	-
	Yara Guatemala S.A.	68	-	48	6	(2)	(2)	22
	Yara Hungaria Gyarto es Kereskedelmi Kft.	11	-	28	1	-	-	8
	Sainik Potash Pvt Ltd.	-	-	-	-	-	-	(15)
	Yara Environmental Technologies Pvt. Ltd.	15	-	2	-	-	-	1
	Yara Fertilisers India Pvt. Ltd.	744	(8)	369	(18)	-	-	(30)
	Yara Digital Farming India Pvt. Ltd.	90	-	-	-	-	-	-
	P.T. Yara Indonesia	39	-	27	-	-	-	2
	Yara Insurance DAC	-	-	43	16	(2)	(2)	94
	Yara Italia S.p.A.	364	-	444	57	(15)	-	225
	Yara Côte d'Ivoire S.A.	39	-	44	(1)	-	-	(6)
	Yara East Africa Ltd.	43	-	80	-	(1)	-	14

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>5)</sup>
Yara Latvia SIA	Latvia	3	-	-	-	-	-	-
Yara's extractive industries	UAB Movere	-	-	6	(1)	-	-	-
	Yara Lietuva, UAB	273	-	1	2	-	-	(3)
Information about subsidiaries 2021	Yara Malawi Ltd.	-	-	-	-	-	-	-
	Yara Fertilizers Malaysia Sdn Bhd	-	-	-	-	-	-	(1)
● Information about subsidiaries 2020	Yara International (M) Sdn Bhd	50	-	46	1	-	-	1
	Profesionistas AAL, S. de R.L. de C.V.	138	-	-	-	-	-	-
Main business activities	Yara Mexico S. de R.L. de C.V.	246	(1)	263	20	(7)	(2)	14
	Operaciones BPT	-	-	-	-	-	-	-
	Yara Mozambique Lda.	-	-	14	(1)	-	-	(14)
	Yara Myanmar Ltd.	28	-	11	(2)	-	-	(9)
	Yara Fertilizers (NZ) Ltd.	6	-	8	1	-	-	2
	Yara Digital Farming Solutions AS	-	-	-	-	-	-	(2)
	Fertilizer Holdings AS	-	-	-	1,000	(4)	(12)	1,617
	Herøya Nett AS	26	-	12	-	-	-	6
	OFD Holding S. de R.L.	-	-	-	6	1	-	257
	Stiftelsen for ansattes aksjer i Yara	-	-	-	-	-	-	-
	Yara AS	-	(4)	-	(40)	(8)	(6)	374
	Yara Birkeland AS	-	-	-	-	-	-	-
	Yara Environmental Technologies AS	-	-	-	-	-	-	2
	Yara LPG Shipping AS	-	(1)	44	9	-	-	(10)
	Yara Marine Technologies AS	11	(1)	139	21	(15)	-	43
	Yara Norge AS	764	(14)	1,198	100	(38)	-	247
	Yara Panama S. de RL	-	-	-	-	-	-	-
	Yara Peru S.A.	21	-	33	(2)	-	-	(12)
	Norteam Seatransport Services Inc.	-	-	-	1	-	-	-
	Pataba Holdings Inc.	-	-	-	-	-	-	-
	Yara Fertilizers Philippines Inc.	49	-	81	2	-	-	1
	Yara Poland Sp. z o.o.	57	-	173	4	(2)	(1)	13
	Yara Digital Romania SRL	4	-	-	-	-	-	-
	AO Yara	6	-	1	-	-	-	-
	Yara Rwanda Ltd.	-	-	17	-	(1)	-	(2)
	Yara Asia Pte Ltd.	149	-	1,071	98	(8)	(4)	1,135

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2021

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>5)</sup>
Yara Africa Fertilizers (Pty) Ltd.	South Africa	74	(1)	105	1	-	-	2
Yara's extractive industries								
Yara Animal Nutrition South Africa (Pty) Ltd	South Africa	153	-	59	(2)	-	-	8
Yara Korea Ltd.	South Korea	5	-	1	-	-	-	(1)
Information about subsidiaries 2021								
Yara Iberian S.A.U.	Spain	62	(1)	235	12	(3)	(3)	30
Skogens Gödslings AB	Sweden	-	-	2	-	-	-	-
● Information about subsidiaries 2020								
Yara AB	Sweden	230	(4)	398	(11)	(9)	(1)	93
Yara Environmental Technologies AB	Sweden	-	-	-	1	-	-	1
Yara Marine Technologies AB	Sweden	101	-	107	1	-	(2)	29
Main business activities								
Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(4)
Yara IEC AG	Switzerland	-	-	-	-	-	-	2
Yara Switzerland Ltd	Switzerland	54	-	3,466	169	(23)	(18)	793
Yara Tanzania Ltd.	Tanzania	57	(1)	65	-	-	-	(38)
Yara (Thailand) Ltd.	Thailand	91	-	171	4	(1)	(1)	(30)
Yara Holding Netherlands B.V.	The Netherlands	1	(23)	-	956	(7)	(56)	472
Yara Nederland B.V.	The Netherlands	24	(20)	3	1,018	-	-	4,165
Yara Sluiskil B.V.	The Netherlands	661	(7)	835	141	-	-	50
Yara South America Investments B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Technology B.V.	The Netherlands	-	-	-	-	-	-	-
Yara Vlaardingen B.V.	The Netherlands	89	-	190	21	-	-	54
Yara Caribbean Ltd.	Trinidad and Tobago	-	-	-	-	-	-	57
Yara Trinidad Ltd.	Trinidad and Tobago	222	-	4	(33)	-	-	(128)
Yara Turkey Tarimsal Gubre Urunleri Anonim Sirketi	Turkey	-	-	-	-	-	-	-
LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	(1)
Yara Overseas Ltd.	United Kingdom	-	-	-	-	-	-	3
Yara UK Ltd.	United Kingdom	239	(1)	591	35	(5)	(13)	95
Agronomic Technology Corp.	United States	-	-	-	(4)	-	-	(11)
Freeport Ammonia LLC	United States	-	(1)	-	(8)	-	-	(16)
Yara North America Inc.	United States	209	(14)	715	(9)	36	17	385
Yara West Sacramento Terminal LLC	United States	-	-	3	-	-	-	2
Le Vang Trading Services Ltd.	Vietnam	-	-	-	-	-	-	-
Yara Vietnam Co. Ltd.	Vietnam	107	-	21	-	-	-	1
Yara Fertilizer Zambia Ltd.	Zambia	28	(2)	30	(5)	-	-	(40)
Grand total		16,210	(252)	19,159	4,159	(221)	(232)	

[Table continues >](#)

Yara Country-by-country reporting 2021

Yara's extractive industries

Information about subsidiaries 2021

● Information about subsidiaries 2020

Main business activities

[> Table continued](#)

USD millions, except number of employees

Subsidiaries	Tax jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings <sup>5)</sup>
Joint operations and equity-accounted investees		-	-	244	(37)	(3)	(29)	
Parent company <sup>6)</sup>		608	(8)	248	1,264	19	(2)	
Group eliminations		-	261	(8,060)	(5,876)	84	-	
<b>Grand total</b>		<b>16,818</b>	<b>-</b>	<b>11,591<sup>2)</sup></b>	<b>850<sup>2)</sup></b>	<b>(121)<sup>3)</sup></b>	<b>(264)<sup>4)</sup></b>	

<sup>1)</sup> The 2020 figures have been adjusted

<sup>2)</sup> Reconcilable with Group Consolidated Statement of income

<sup>3)</sup> Reconcilable with Group [note 2.8](#) Income taxes

<sup>4)</sup> Reconcilable with Group Consolidated statement of cash flow

<sup>5)</sup> Accumulated earnings reflect retained earnings. This does not necessarily reflect Group accumulated earnings and the amount includes legal reserves due to local regulations allocating retained earnings to legal reserves.

<sup>6)</sup> Reflects IFRS which deviate from the parent financial statements due to different timing of Group contributions/dividends.

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

Yara Country-by-country reporting 2021

Yara's extractive industries

Information about subsidiaries 2021

Information about subsidiaries 2020

● Main business activities

**Main business activities**

Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Argentina S.A.	Argentina		X											
Chemical Holdings Pty Ltd.	Australia											X		
Yara Australia Pty Ltd.	Australia		X				X							
Yara Nipro Pty Ltd.	Australia		X			X								
Yara Pilbara Fertilisers Pty Ltd	Australia					X								
Yara Environmental Technologies GmbH, Austria	Austria		X		X	X								
Bataille S.A.	Belgium		X											
Société de Gestion d'Actifs S.A.	Belgium													X
Yara Belgium S.A./N.V.	Belgium						X					X		
Yara Tertre S.A.	Belgium		X			X								
Yara Bolivia Fertilizantes S.R.L	Bolivia		X											
Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil				X									
Indústria de Fertilizantes de Cubatão S.A.	Brazil												X	
Yara Brasil Fertilizantes S.A.	Brazil		X			X								
Yara Bulgaria EOOD	Bulgaria		X											
Yara Cameroun S.A.	Cameroon		X											
Yara Belle Plaine Inc.	Canada		X			X								
Yara Canada Holding Inc.	Canada											X		
Yara Canada Inc.	Canada		X											
Yara Chile Fertilizantes Ltda.	Chile		X											
Yara China Ltd.	China												X	
Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	X		X	X									
Yara Environmental Protection (Qingdao) Co. Ltd.	China		X											
Yara Marine Technologies (Shanghai) Co. Ltd.	China		X											
Yara Trading (Shanghai) Co. Ltd.	China		X											
Fertilanos S.A.S.	Colombia		X											
Yara Colombia S.A.	Colombia		X			X	X							

[Table continues >](#)

Yara Country-by-country reporting 2021

Yara's extractive industries

Information about subsidiaries 2021

Information about subsidiaries 2020

● Main business activities

[> Table continued](#)

Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Industrial Colombia S.A.S.	Colombia		X											
Yara Costa Rica S. de RL.	Costa Rica		X				X							
Yara Agri Czech Republic s.r.o.	Czech Republic		X											
A/S Ammonia	Denmark		X											
Flex Gødning A/S	Denmark		X											
Yara Danmark A/S	Denmark		X											
Yara Dallol Djibouti FZE	Djibouti												X	
Yarecuador Cia. Ltda.	Ecuador		X				X							
Yara Agri Trade Misr	Egypt		X											
Yara Trade Misr Ltd.	Egypt											X		
Yara Eesti OÜ	Estonia		X											
Yara Dallol B.V.	Ethiopia					X								
Yara Eco Oy	Finland		X			X								
Yara Phosphates Oy	Finland		X			X								
Yara Suomi Oy	Finland		X			X								
Yara France SAS	France		X			X								
Agoro Carbon Alliance Germany GmbH	Germany	X												
Yara Besitz GmbH	Germany						X							
Yara Brunsbüttel GmbH	Germany					X								
Yara Environmental Technologies GmbH	Germany												X	
Yara GmbH & Co. KG	Germany	X			X	X								
Yara Industrial Solutions Germany GmbH	Germany		X											
Yara Investment GmbH	Germany											X		
Yara Investments Germany SE	Germany											X		
Yara Verwaltungs GmbH	Germany						X							
Yara Ghana Ltd	Ghana		X											
Yara Hellas S.A.	Greece		X											
Nutrientes y Nitratos Quetzal, S.A.	Guatemala		X											

[Table continues >](#)

Yara Country-by-country reporting 2021

Yara's extractive industries

Information about subsidiaries 2021

Information about subsidiaries 2020

● Main business activities

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Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Guatemala S.A.	Guatemala		X											
Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary		X											
Sainik Potash Pvt Ltd.	India		X											
Yara Digital Farming India Pvt. Ltd.	India		X											
Yara Environmental Technologies Pvt. Ltd.	India		X											
Yara Fertilisers India Pvt. Ltd.	India		X			X								
P.T. Yara Indonesia	Indonesia		X											
Yara Insurance DAC	Ireland										X			
Yara Italia S.p.A.	Italy		X			X								
Yara Côte d'Ivoire S.A.	Ivory Coast (Cote D'Ivoire)		X											
Yara East Africa Ltd.	Kenya		X											
Yara Latvija SIA	Latvia		X											
Yara Lietuva, UAB	Lithuania		X				X							
Yara Malawi Ltd.	Malawi		X											
Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia		X											
Yara International (M) Sdn Bhd	Malaysia		X											
Operaciones BPT	Mexico												X	
Profesionistas AAL	Mexico		X				X							
Yara Mexico S. de R.L. de C.V.	Mexico		X											
Yara Mozambique Lda.	Mozambique		X											
Yara Myanmar Ltd.	Myanmar		X				X							
Yara Fertilizers (NZ) Ltd.	New Zealand		X											
Agoro Carbon Alliance AS	Norway	X		X								X		
Fertilizer Holdings AS	Norway											X		
Herøya Nett AS	Norway													X
OFD Holding S. de RL	Norway											X		
Yara AS	Norway								X					
Yara Birkeland AS	Norway													X

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Yara's extractive industries

Information about subsidiaries 2021

Information about subsidiaries 2020

● Main business activities

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Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Clean Ammonia AS	Norway											X		
Yara Clean Ammonia Norge AS	Norway											X		X
Yara Digital Farming Solutions AS	Norway		X											
Yara Environmental Technologies AS	Norway												X	
Yara Growth Ventures AS	Norway											X		
Yara LPG Shipping AS	Norway		X											X
Yara Marine Technologies AS	Norway	X	X											
Yara Norge AS	Norway		X			X								
Yara Panama S. de RL	Panama												X	
Yara Peru R.L.	Peru		X											
Norteam Seatransport Services Inc.	Philippines												X	
Pataba Holdings Inc.	Philippines												X	
Yara Fertilizers Philippines Inc.	Philippines		X											
Yara Poland Sp. z o.o.	Poland		X											
Yara Digital Romania SRL	Romania		X											
AO Yara	Russian Federation		X											
Yara Rwanda Ltd.	Rwanda		X											
Yara Asia Pte Ltd.	Singapore		X				X							
YMT Global (Singapore) Pte. Ltd.	Singapore		X											
Yara Africa Fertilizers (Pty) Ltd.	South Africa		X				X							
Yara Animal Nutrition South Africa (Pty) Ltd	South Africa		X			X								
Yara Korea Ltd.	South Korea		X											
Yara Iberian S.A.U.	Spain		X											
Skogens Gödslings AB	Sweden					X								
Yara AB	Sweden		X			X								
Yara Environmental Technologies AB	Sweden												X	
Yara Marine Technologies AB	Sweden				X	X								
Balderton Fertilisers S.A.	Switzerland		X										X	

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Yara's extractive industries

Information about subsidiaries 2021

Information about subsidiaries 2020

● Main business activities

Subsidiaries	Tax jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Varda AG	Switzerland	X	X	X										
Yara IEC AG	Switzerland						X							
Yara Switzerland Ltd	Switzerland		X		X									
Yara Tanzania Ltd.	Tanzania		X											
Yara (Thailand) Ltd.	Thailand		X											
Yara Clean Ammonia Netherlands B.V.	The Netherlands			X										
Yara Holding Netherlands B.V.	The Netherlands								X			X		
Yara Nederland B.V.	The Netherlands								X			X		
Yara Sluiskil B.V.	The Netherlands	X				X								
Yara South America Investments B.V.	The Netherlands											X		
Yara Technology B.V.	The Netherlands											X		
Yara Vlaardingen B.V.	The Netherlands		X			X								
Yara Caribbean Ltd.	Trinidad and Tobago											X		
Yara Trinidad Ltd.	Trinidad and Tobago					X								
Yara Turkey Tarımsal Gübre Ürünleri Anonim İrketi	Turkey		X											
LLC Yara Ukraine	Ukraine		X											
Yara Overseas Ltd.	United Kingdom											X		
Yara Phosyn Ltd.	United Kingdom											X		
Yara UK Ltd.	United Kingdom		X			X								
Agoro Carbon Alliance US, Inc.	United States	X												
Agronomic Technology Corp.	United States		X											
Freeport Ammonia LLC	United States											X		
Yara Clean Ammonia US Inc.	United States		X											
Yara North America Inc.	United States		X											
Yara West Sacramento Terminal LLC	United States		X											
Le Vang Trading Services Ltd.	Vietnam												X	
Yara Vietnam Co. Ltd.	Vietnam		X											
Yara Fertilizer Zambia Ltd.	Zambia		X											



Knowledge grows

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