



Knowledge grows

Executive Remuneration Report 2021

Growing a Nature-Positive Food Future



About the report

This report outlines the remuneration received by the members of the Board of Directors of Yara International ASA and members of Yara Group Executive Board during 2021. It is prepared in accordance with the Public Limited Companies Act section 6-16b and the European Commission guidelines on the standardized presentation of the remuneration report under Directive 2007/36/EC, as amended by Directive (EU) 2017/828, as regards the encouragement of long-term shareholder engagement.

Pursuant to the Norwegian Public Limited Companies Act section 6-16b (2) the statement will be presented to the Annual General Meeting (AGM) 2022, which shall hold an advisory vote on the report.

The report is available on Yara's website for ten years from the time of publishing.



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1. Board of Directors

1.1 Remuneration Principles for the Board

The Chair and other Board members receive remuneration as Board members and members of Board Committees. The remuneration is determined by the General Meeting on the basis of recommendation from the Nomination Committee. Employee-elected Board members receive the same remuneration as shareholder-elected Board members. None of the shareholder elected Board members are employed by the Company.

None of the employee-elected Board members are executives. The employee-elected Board members receive salary, pension and other remuneration such as bonuses, share-based remuneration, car allowance, etc. in accordance with the Company's general terms for employment.

In the case of business travel on behalf of the board, the employee-elected board members are entitled to travel compensation. For travels of at least 12 hours duration or for travel days with accommodation, the employee receives compensation corresponding to ordinary hourly pay for 2 hours for weekdays and 7.5 hours for travels on weekends. The hourly rate is limited to USD 57 (NOK 490).

The Chair and other members of the Board have no agreements for compensation in the event of termination or changes in their positions as Board members.

The remuneration of the Board members in 2021 has been according to the 2021 Guidelines for remuneration of the Group Executive Board and Board Members in Yara, ref. to 2021 Guidelines for remuneration of Group Executive Board and Board Members in Yara, page 205 in the Integrated Report 2020, available on Yara.com.

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1.2 Board Remuneration Overview

USD thousands		Annual fees 2021				Total fees previous years				
Board Member	Position	Board member since	Board member fee	Audit Committee	HR Committee	Total fees 2021	2020	2019	2018	2017
Trond Berger	Chair of the Board	2018	79	-	11	90	73	61	40	
	Chair of the HR Committee									
Kimberly Mathisen	Vice Chair of the Board	2019	47	-	-	47	40	25		
Håkon Reistad Fure	Board member	2019	42	12	-	54	44	41		
	Member of the Audit and Sustainability Committee									
Adele Bugge Norman Pran	Board member	2019	42	21	-	63	53	32		
	Chair of the Audit and Sustainability Committee									
John Thuestad	Board member	2014	53	-	-	53	56	53	48	46
Birgitte Ringstad Vartdal	Board member	2020	42	-	8	50	29			
	Member of the HR Committee									
Rune Bratteberg	Board Member (Employee elected)	2012	42	12	-	54	48	49	51	46
	Member of the Audit and Sustainability Committee									
Ragnhild Flesland Høimyr	Board Member (Employee elected)	2020	42	-	-	42	24			
Øystein J. Kostøl	Board Member (Employee elected)	2020	42	-	-	42	24			
Geir O. Sundbø	Board Member (Employee elected)	2010	42	-	8	50	44	42	45	43
	Member of the HR Committee									

For 2021 exchange of fees in NOK to USD: 0.1165
 For the previous years, average exchange rates applying to each of the years have been used

No fees have been paid to deputy board members over the last five years.

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Board Member	Position	Number of shares owned 2021				Value as of December 31 2021 (TUSD)
		As of January 1	Additions	Sold	As of December 31	
Trond Berger	Chair of the Board	3,000	-	-	3,000	151
	Chair of the HR Committee					
Kimberly Mathisen	Vice Chair of the Board	500	-	-	500	25
Håkon Reistad Fure	Board member	22,500	2,500	-	25,000	1,262
	Member of the Audit and Sustainability Committee					-
Adele Bugge Norman Pran	Board member	2,010	-	-	2,010	101
	Chair of the Audit and Sustainability Committee					-
John Thuestad	Board member	1,200	-	-	1,200	61
Birgitte Ringstad Vartdal	Board member	2,500	-	-	2,500	126
	Member of the HR Committee					
Rune Bratteberg	Board Member (Employee elected)	367	65	-	432	22
	Member of the Audit and Sustainability Committee					
Ragnhild Flesland Høimyr	Board Member (Employee elected)	167	173	-	340	15
Øystein J. Kostøl	Board Member (Employee elected)	208	65	-	273	14
Geir O. Sundbø	Board Member (Employee elected)	339	65	-	404	20
	Member of the HR Committee					

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Deputies for employee elected Board members	Number of shares owned 2021				Value as of December 31 2021 (TUSD)
	As of January 1	Additions	Sold	As of December 31	
Inge Stabæk	524	65	-	589	30
Vidar Viskjer	367	65	-	432	22
Morten Ødegård	1,046	65	-	1,111	56
Maiken Sandland	85	-	-	85	4
Eva Safrine Aspvik	547	373	-	920	46
Terje Borlaug	63	65	-	128	6
Kari Marie Nøstberg	488	65	-	553	28
Lise Gunvor Bækkevold Winther	225	-	-	225	11

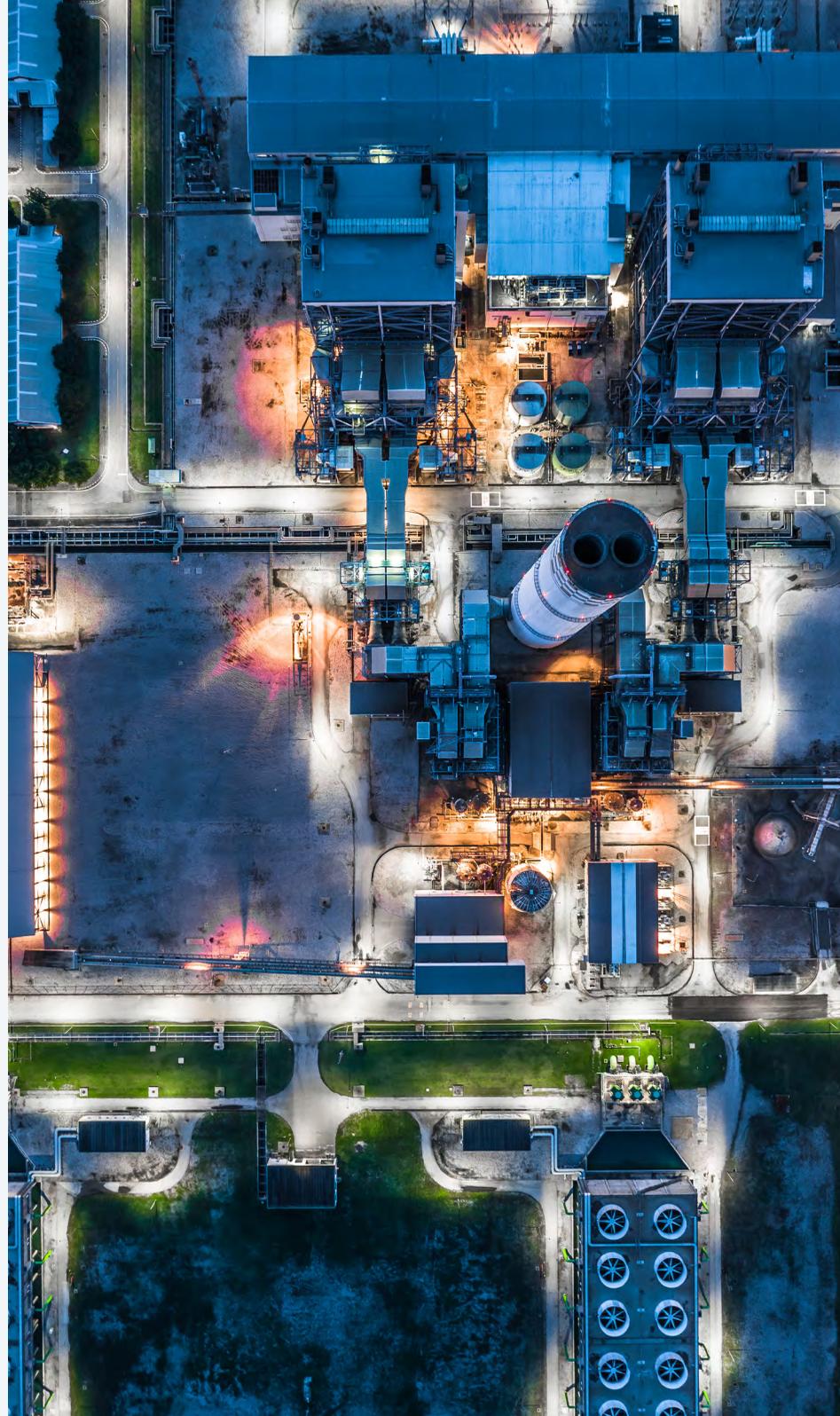
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2. Group Executive Board

2.1 General Principles for remuneration of the Group Executive Board

Yara's remuneration policy for the Group Executive Board aims to incentivize management in line with maximizing long-term sustainable value creation to Yara's shareholders and other stakeholders, to offer competitive terms to secure the company's competitiveness in the labor market and to exercise moderation through responsible and not market leading remuneration.

The remuneration of the Group Executive Board in 2021 has been in accordance with the 2021 Guidelines for remuneration of the Group Executive Board and Board Members in Yara, ref. to 2021 Guidelines for remuneration of Group Executive Board and Board Members in Yara, page 205 in the Integrated Report 2020, available on Yara.com.

In 2021, a member of the Group Executive Board who left the company during the year returned shares allotted in the Share Based Remuneration plan that were still in the lock-in period. This is in accordance with the rules for this scheme described in the guidelines mentioned above. No other Share Based Remuneration or Short Term Incentive awards from previous years have been clawed back from members of the Group Executive Board.

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2.2 Group Executive Board Remuneration Overview 2021

CEO Remuneration 2021

Svein Tore Holsether's remuneration consist of the following elements:

Annual Base Salary

The Annual Base Salary is USD 787,353 (NOK 6,758,400). No adjustment of his base salary was made during 2021 and it has remained unchanged since June 2018.

Short-Term Incentive Plan

The CEO is eligible for Short-Term Incentive payout according to the plan where the outcome for 2021 is described below. The target payout is 40% with a capped payout of 50% of Annual Base Salary including vacation pay on the Short-Term Incentive payout.

Share Based Remuneration

The CEO is entitled to and was rewarded Share Based Remuneration of 30% of Annual Base Salary according to the plan described in the 2021 Guidelines for remuneration of Group Executive Board in Yara, ref. to page 205 in the Integrated Report 2020, available on Yara.com.

Pension Plans and Personal Insurance Plans

Svein Tore Holsether is member of the following pension plans that was available for executive management until 3 December 2015: A funded Defined Contribution (DC) plan providing contribution equal to 7% of part of pensionable salary up to 7.1 times Norwegian Social Security Base Amount (G) plus 18% of salary between 7.1G and 12G; An unfunded DC plan for salaries above 12G with contribution equal to 25% of pensionable salary exceeding 12G.

Provided that he is employed by Yara at age 65 he will be entitled to an Age Limit Compensation. This provides a benefit equal to 65% of his Annual Base Salary at that time until age 67. In case he would be entitled to Severance Pay or if it is

mutually agreed between him and the Yara Board of Directors to continue the employment beyond age 65 he will not be entitled to the Age Limit Compensation.

The CEO is member of the personal insurance schemes applicable to Yara employees in Norway.

Other compensation elements

The CEO is granted benefits in kind according to the applicable market standard, the main element being a fixed car allowance of USD 21,087 (NOK 181,000) annually.

Remuneration of other members of the Group Executive Board in 2021

Annual Base Salary

The Annual Base Salary for the members of the Group Executive Board are shown in the table below. Members of the Group Executive Board have abstained from annual salary adjustments in 2019, 2020 and 2021.

Short-Term Incentive Plan

In 2021 the target payout for the members of the Group Executive Board was 35% with a capped payout of 50% of Annual Base Salary including vacation pay. The table includes Short Term Incentive payout earned as Members of the Global Executive Board. Consequently Short Term Incentive payouts earned in former positions by certain Global Executive Board members that were appointed during the year, are not included in the table.

Share Based Remuneration

Members of the Group Executive Board were entitled to and rewarded Share Based Remuneration representing between 22% and 25% of Annual Base Salary. The three members who joined the Group Executive Board from 1 July 2021 were rewarded Share Based Remuneration according to rules applying to the positions they had previously. These grants are not included in the table.

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Pension Plans and Personal Insurance Plans

Chrystel Monthean is member of Yara IEC AG Pension Plan for Global Assignees. This is a DC pension plan with employer contributions equal to 20% of Base Salary.

Mónica Andrés Enríquez is member of Yara Iberian S.A.U. company paid pension plan. This is a DC pension plan with employer contributions above Spanish Social Security ceiling.

Other members of Yara Group Executive Board are included in Yara's plans for employees in Norway. Since 2006 Yara in Norway has transitioned from Defined Benefit Pension Plans to DC pension plan and simplified the pension plans. This work was completed in 2015 and new hires are now enrolled in one DC pension plan covering salary up to 12 times Norwegian Social Security Base Amount (G).

The members of the Yara Group Executive Board employed in Norway are covered by the personal insurance schemes applicable to Yara employees in Norway. Two member on international assignment are covered by insurance schemes according to Yara's Global Mobility Policy.

Other compensation elements for other members of the Group Executive Board
The other members of the Group Executive Board are granted benefits in kind according to the applicable local market standard. These are typically cell phone, internet connection and company car, alternatively fixed car allowance. The two members on international assignments are granted allowances and benefits in accordance with Yara's Global Mobility Policy.

2.2.1 Compensation for each member of Group Executive Board 2021

USD thousands									
	Group Executive Board member	Annual Base Salary ³⁾	Salary	Share Based Remuneration ⁴⁾	Other benefits	Pension benefits	Short-term incentive accrued ⁵⁾	Accrued holiday pay on short-term incentive accrued	Total compensation
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	Svein Tore Holsether ¹⁾⁷⁾⁹⁾ President and Chief Executive Officer	787	798	236	25	245	307	37	1,648
	Lars Røsæg ¹⁾⁷⁾ EVP, Corporate Development & Deputy CEO	454	443	99	22	17	166	20	767
	Thor Giæver ¹⁾⁶⁾⁷⁾ EVP & Chief Financial Officer since July 1	349	176	-	11	21	64	8	280
	Mónica Andrés Enríquez ²⁾⁶⁾ EVP, Europe since July 1	349	186	-	39	11	63	-	299
	Solveig Hellebust ¹⁾⁶⁾ EVP, People, Process and Digitalization since July 1	349	167	-	12	8	64	8	260
	Pål Hestad ¹⁾⁷⁾ EVP, Global Plants & Operational Excellence	384	380	87	28	80	140	17	733
	Terje Knutsen ¹⁾⁷⁾⁹⁾ EVP, Farming Solutions	381	390	95	32	185	139	17	859
	Fernanda Lopes Larsen ¹⁾⁸⁾ EVP, Africa & Asia	349	404	87	61	17	128	15	712
	Chrystel Monthean ²⁾⁸⁾ EVP, Americas	349	349	87	109	70	125	-	741
	Kristine Ryssdal ¹⁾⁷⁾ EVP & General Counsel	384	392	96	25	17	140	20	691
	Tove Andersen ¹⁾⁶⁾ Member of GEB until 1 July 2021	408	211	102	10	14	-	-	337
	Pablo Barrera Lopez ¹⁾⁶⁾⁷⁾ Member of GEB until 1 July 2021	384	200	96	12	9	70	8	395

¹⁾ Exchange rates NOK to USD: 0.1135 for accruals of short-term incentive accrued and accrued holiday pay on short term incentive accrued. 0.1165 for remuneration paid during the year

²⁾ Exchange rates EUR to USD: 1.1333 for accruals of short-term incentive accrued and accrued holiday pay on short term incentive accrued. 1.1836 for remuneration paid during the year

³⁾ For Yara Executive Management no annual salary increase was applied in 2021. The development in base salary and actual paid salary may differ from one year to the next due to effects of the Norwegian holiday pay system, where a change in number of days holiday taken and/or annual holiday allowance impact salary paid

⁴⁾ Fixed cash amount as part of Share Based Remuneration

⁵⁾ Accrued short-term incentive payout (excluding holiday allowance) earned in 2021 to be paid in 2022

⁶⁾ The numbers presented are for the period as member of Yara Executive Management in 2021

⁷⁾ Interest-free loan given through Yara International ASA in accordance with a Yara share purchase offer

⁸⁾ Benefits and perks provided in relation to an International Assignment Contract are included in other benefits. In addition, Yara covers housing and school for accompanying children where applicable. Both in accordance with Yara's Global Mobility Policy.

⁹⁾ Pension benefits includes this year's return on the savings balance in the unfunded defined contribution pension plan covering part of salary exceeding 12 times Norwegian social security base amounts (G)

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2.2.2 Group Executive Board Shareholdings 2021

Group Executive Board member	Number of shares owned 2021				
	As of January 1	Additions	Sold	As of December 31	Value as of December 31 2021 (TUSD)
Svein Tore Holsether President and Chief Executive Officer	40,373	5,890	0	46,263	2,336
Lars Røsæg EVP, Corporate Development & Deputy CEO	6,254	3,143	0	9,397	475
Thor Giæver EVP & Chief Financial Officer since July 1	5,923	65	0	5,988	302
Mónica Andrés Enríquez EVP, Europe since July 1	3,240	0	0	3,240	164
Solveig Hellebust EVP, People, Process and Digitalization since July 1	514	65	0	579	29
Pål Hestad EVP, Global Plants & Operational Excellence	5,634	3,624	0	9,258	467
Terje Knutsen EVP, Farming Solutions	12,807	3,031	0	15,838	800
Fernanda Lopes Larsen EVP, Africa & Asia	1,955	2,213	0	4,168	210
Chrystel Monthean EVP, Americas	1,899	2,871	0	4,770	241
Kristine Ryssdal EVP & General Counsel	9,332	2,776	0	12,108	611

Exchange of shares value in NOK to USD: 0.1165

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2.2.3 Application of performance criteria in the Short-term Incentive Plan – score on STIP Performance Indicators

The Short-Term Incentive Plan contributes to realizing Yara's strategy, its long-term value creation and capital allocation policy. The plan sets stretched annual goals covering the dimensions People, Planet and Prosperity on the basis of Yara's communicated Strategy scorecard goals, which are reported quarterly.

The annual goals are divided into Company Performance and Strategic Focus Areas as further described below. If all stretched goals are met, the CEO will obtain a target bonus of 40% of Base Salary and members of the Group Executive Board will obtain a target bonus of 35% of Base Salary. Maximum gross before tax payout to the CEO and the members of the Group Executive Board is 50% of Base Salary.

In the Board's total short-term incentive plan performance evaluation, in addition to the performance towards the factors described below, the Board will put weight on how difficult it has been to achieve the results, changes in external non-controllable factors that were not anticipated at the beginning of the year and that the results have been achieved in accordance with Yara's values and ethical principles.

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2.2.3.1 Company Performance

The table below represents the Company Performance and includes the performance indicators that were set to drive performance for 2021, in line with Yara's strategic goals. Each indicator has an individual weight and the weighted sum of the performance score for each indicator represents the overall outcome as a percentage of Base Salary. The maximum bonus for Company Performance is 30% of Base Salary.

People (25% weight)					Planet (25% weight)					Prosperity (50% weight)				
Yara KPI	2020	2021	2025 Target	Measure	Yara KPI	2020	2021	2025 Target	Measure	Yara KPI	2020	2021	2025 Target	Measure
Strive towards zero accidents	1.3	1.0	<1.0	TRI	Energy efficiency ¹⁾	33.2	33.4	32.7	GJ/t NH3	Ammonia production ¹⁾	7.7	7.8	8.9	Mt
Process safety	71%	87%	95%	%	GHG emissions, intensity	3.0	3.0	2.7	t CO ₂ e/t N	Finished fertilizer production ¹⁾	21.3	21.8	23.9	Mt
Engagement index	79%	79%	Top quartile	Index	Active hectares ²⁾	7.6	8.2	150	MHa	Premium generated	1,036	280	n.a.	MUSD
Diversity and inclusion index	74%	77%	Top quartile	Index	Carbon marketplace				TBD	Revenues from new business models	6	11	1,500	MUSD
Female senior managers ¹⁾	24%	29%	40%	%						Revenues from online sales	0	4	1,200	MUSD
Female/male, external recruitment senior personnel	25%	30%	50%	%						EBITDA	2,223	2,804	>2,800	MUSD
										Working capital ²⁾	113	83	92	Days
										Capital return (ROIC) ²⁾	8.0	7.9	>10	%
										Fixed costs ²⁾	2,322	2,487	2,314	MUSD
										Capex ³⁾	0.8	0.9	1.2	BUSD
										Progress projects on planned time/cost				According to project plan
										MSCI rating	BBB	A	A	Score
										Sustainalytics rating	Med	Med	Med	Score
										Net debt / EBITDA ²⁾	1.36	1.36	1.5-2.0	Ratio

¹⁾ The definition of the KPI was updated during 2021, and the target performance was changed from 35% to 40%.

¹⁾ Energy efficiency target is for 2023

²⁾ Cropland with digital farming user activity within defined frequency parameters

¹⁾ KPI target year is 2023

²⁾ See page 255 in the 2021 annual report for definitions, explanations and reconciliations of Alternative Performance Measures (APMs).

³⁾ CAPEX max 1.2 for 2022 onwards (including maintenance)

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Yara delivered strong underlying results in 2021 with an increase in EBITDA from 2,223 MUSD in 2020 to 2,804 MUSD in 2021. EBITDA excluding special items increased from 2,161 MUSD to 2,891 MUSD. ROIC decreased from 8% in 2020 to 7.9% in 2021. However, ROIC corrected for special items was 12.7% in 2021.

The score on the above Performance Indicators represented a STIP payment for the year equal to 14.9% of Base Salary for Yara CEO and 14.1% of Base Salary for the other members of the Group Executive Board.

People (weight 25%)

The 2021 milestone for this group of indicators as a whole was to achieve 88% of the long-term target for 2025. The result achieved for the year was 95% of the long-term target. The individual indicators contributed to the STIP payment as follows:

Performance Indicator	Weight	Actual 2020	Long-term target (2025)	Target 2021	Achievement 2021
Strive towards zero accidents (TRI)	4.2%	1.3%	<1,0	<1,2	1.0
Process Safety (PSI)	4.2%	71.0%	95%	70%	87%
Engagement index ¹⁾	4.2%	Top Q	Top Q	Top Q	Top Q
Diversity & inclusion index ²⁾	4.2%	Top Q	Top Q	Top Q	Top Q
Female senior managers ³⁾	4.2%	24.0%	>40%	29%	29%
F/M ext. recruitment senior personnel	4.2%	25.0%	50%	50%	48%

¹⁾ The threshold for being in the top quartile was at 76% in 2021

²⁾ The threshold for being in the top quartile was at 74% in 2021

³⁾ The definition of the KPI was updated during 2021, and the target performance was changed from 35% to 40%

The score on the People Performance Indicators represented a STIP payment for the year equal to 7.1%/6.8% of the Base Salary for respectively Yara CEO and the other members of the Group Executive Board.

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Planet (weight 25%)

The 2021 milestone for this group of indicators as a whole was to achieve 67% of the long-term target for 2025. The result achieved for the year was 64% of the long-term target. The individual indicators contributed to the result STIP payment as follows:

Performance Indicator	Weight	Actual 2020	Long-term target (2025)	Target 2021	Achievement 2021
Energy efficiency (GJ/ton) ¹⁾	8.3%	33.2	32.7	32.8	33.4
GHG emissions (CO ₂ /ton)	8.3%	2.97	2.70	2.90	2.99
Active hectares (Mha) ²⁾	8.3%	8	150		8

¹⁾ Energy efficiency target is for 2023

²⁾ This performance indicator is considered to be market sensitive and consequently Target 2021 is not included

The 2021 achievement of the indicator Active hectares (Mha) was below the target being set for the year.

The score on the Planet Performance Indicators represented zero STIP payment for the year for Yara CEO and the other members of the Group Executive Board

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Prosperity (weight 50%)

The 2021 milestone for this group of indicators as a whole was to achieve 83% of the long-term target for 2025. The result achieved for the year was 85% of the long-term target. The individual indicators contributed to the result STIP payment as follows:

Performance Indicator	Weight	Actual 2020	Long-term target (2025)	Target 2021	Achievement 2021
Ammonia production (mt) ³⁾	2.0%	7.7	8.9		7.8
Finished Fertilizer Production (mt) ³⁾	2.0%	21.3	23.9		21.8
Premium generated (MUSD) ³⁾	2.0%	1,036			280
Revenues from new business models (MUSD) ³⁾	2.0%	6	1,500		4
Revenues from online sales (MUSD) ³⁾	2.0%	0	1,200		4
EBITDA (MUSD) ¹⁾³⁾	13.0%	2,161	>2,800		2,891
Working capital days (Days) ³⁾	2.0%	113	92		83
Capital return (ROIC) ²⁾³⁾	13.0%	8	>10		12.7%
Fixed costs (MUSD)	2.0%	2,322	2,314	2,414	2,487
Capex (BUSD)	2.0%	0.8	1.2	1.3	0.9
Progress projects on planned time/cost	2.0%	According to project plans			
MSCI rating	2.0%	BBB	A	BBB	A
Sustainalytics rating	2.0%	Med	Med	Med	Med
Net debt / EBITDA	2.0%	1.36	1.5 - 2.0	1.5 - 2.0	1.36

¹⁾ EBITDA excluding special items

²⁾ Targeted ROIC 2021 excluding special items and corrected for changes in external non-controllable factors (urea price and EU gas price). Achievement 2021 excluding special items

³⁾ These performance indicators are considered to be market sensitive and consequently target for 2021 have not been included.

The 2021 achievement of the indicators Finished Fertilizer Production (mt), Revenues from new business models (MUSD) and Working capital days were at target or above the targets being set for the year. The achievement for the indicators Ammonia production (mt), Premium generated (MUSD), Revenues from online sales (MUSD), EBITDA (MUSD) and Capital return (ROIC) were below.

It is to be noted that regarding the weight of the financial performance indicators in the Prosperity group, it is not only the weight applied to EBITDA and ROIC that counts, but also the weight given to the KPIs that have an impact on those.

The score on the Prosperity Performance Indicators represented a STIP payment for the year equal to 7.8%/7.3% of the Base Salary for respectively Yara CEO and the other members of the Group Executive Board.

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2.2.3.2 Strategic Focus Areas

The following list of factors was set to drive performance for 2021:

- Scale the Farming Solutions organization
- Strategically develop Yara Clean Ammonia
- Improve plant reliability toolbox
- Strengthen change management and dynamic upskilling

The maximum bonus for Strategic Focus Areas is 20% of Base Salary. The achievement of goals for the individual Strategic Focus Area has been assessed in accordance with the following table:

The score on Strategic Focus Areas for the year represented a STIP payment for the year equal to 14,0% of Base Salary for Yara CEO and 12.3% of Base Salary for the other members of the Group Executive Board. The individual factors contributed the following weighted scores to the bonus:

- Scale the Farming Solutions organization
 - 7 of totally 12 milestones for this focus area were reached with 100% success or more, 3 were reached with 50% success and 2 were not reached
- Strategically develop Yara Clean Ammonia:
 - 10 of totally 14 milestones for this focus area were reached with 100% success or more and 4 were reached with 50% success
- Improve plant reliability toolbox:
 - 9 of totally 11 milestones for this focus area were reached with 100% success or more and 2 were reached with 50%
- Strengthen change management and dynamic upskilling
 - 8 of totally 9 milestones for this focus area were reached with 100% success or more and 1 was reached with 50%

Performance Scale on Strategic Focus Areas

The planned action has been taken during the year with the following success score		Less than 50%	50%	75%	100%	110% CEO 125% GEB or more
Correspond to the following pay-out in% of Base Salary	CEO	0%	8,00%	12,00%	16,00%	20,00%
	Other GEB Members	0%	7,00%	10,50%	14,00%	20,00%

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2.2.3.3 Discretionary evaluation of the total performance

2021 was characterized by significant events and disturbances from Covid 19 and high volatility in Yara's markets, leading to the need to continually adapt the company's focus to preserve operational continuity and maximize long-term value creation. Consequently, deviations from the focus defined in the upfront KPIs were deemed necessary and supported by the Board also affecting negatively the performance on the originally stated KPIs. The Board highlighted the following:

- **General market volatility:** The year of 2021 was characterized by unprecedented volatility in the market, with sales prices for all nutrients increasing throughout the year, and energy prices in Europe soaring in fourth quarter to levels 10 times higher than a year earlier. Despite this challenging situation, that even made some plants unprofitable for a certain period, the overall financial development was positive for Yara.

The current methodology to measure performance on EBITDA and ROIC adjusts the target by the change in the urea price and gas cost in Europe compared to business plan assumptions, based on published prices. As there is normally a time lag between a price is reported in the market (FOB/wholesale) and the realization of that price in the P&L revenues (due to the existence of orderbook), the prices from publications are lagged one month for the adjustment. In a normal year, such adjustment gives a good basis for the evaluation of the financial performance even if the orderbook can be more than a month. Average orderbook is more than one month, but less than two months.

However, in years with significant volatility like 2021, this simplified adjustment is insufficient (and less accurate) to provide a good basis for the evaluation of the financial performance. A more comprehensive assessment is required. For example, adjusting the target based on the established methodology using one month lag, the EBITDA target would be adjusted upwards by 1.1 BUSD, from original 1.9 BUSD to 3.0 BUSD. This is ~100 MUSD higher than the actual EBITDA. But if instead of using one month lag we had used two months lag the adjustment to the target would be 0.3 BUSD lower than with one month lag, resulting in an actual

EBITDA higher than the adjusted target. Additionally, other relevant external variables that are not adjusted for had significant volatility through the year, among them higher gas cost in other markets, higher P (Phosphorus) and K (Potassium) prices and higher inflation in certain markets.

Yara ended the year at an all-time high share price level and EBITDA on par with the best years in Yara's history.

- **Covid 19:** The pandemic continued to impact Yara's agenda. This development was not totally unexpected when the business plan was developed. However it was decided to keep the ambitions at a high level without taking potential covid effects into account. It turned out that restrictions continued to severely affect our employees in day to day operations, many employees working from home, customer visits reduced, limited travelling and adjusted operational procedures at the sites to mitigate negative effects. The organization made tremendous efforts throughout the year to overcome these challenges even achieving a record low TRI index.
- The experience with the new STI model that was implemented in 2021 is that it generally works well but also that some modifications are required in order to avoid unintended negative effects in the year-end assessment of the achievement. Consequently, the model has been slightly modified going forward by the implementation of a specific reference table detailing out how different achievements affect the score for each performance indicator.

Because of the extraordinary situation and the active decision to reprioritize in line with market developments, the Board decided to honor the CEO with an additional discretionary reward equal to 11.1% of his base salary in the total short-term incentive plan performance evaluation for the year. This brings the total 2021 short-term incentive bonus for the CEO to the target bonus of 40% of Base Salary. The CEO decided to honor the other members of the Group Executive Board equal to the percentage he was rewarded by the Board. This brings the total 2021 short-term incentive bonus for the other members of Group Executive Board to 38% of Base Salary.

2.2.4 Overview Group Executive Remuneration over the last five years

USD thousands Current members of the Group Executive Board as of December 31 2021		Year	Salary	Share Based Remuneration	Other benefits	Pension benefits	Short-term incentive accrued incl. holiday pay	Total compensation	Fixed/variable remuneration
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●	Remuneration Overview								
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3	BOARD OF DIRECTORS' STATEMENT								
	Svein Tore Holsether¹⁾	2021	798	236	25	245	344	1,648	65% / 35%
	President and Chief Executive Officer	2020	720	216	35	192	360	1,523	62% / 38%
		2019	768	231	30	224	353	1,606	64% / 36%
		2018	821	249	45	198	299	1,612	66% / 34%
		2017	748	225	38	192	180	1,382	71% / 29%
	Lars Røsæg^{1,3)}	2021	443	99	22	17	186	767	63% / 37%
	EVP, Corporate Development & Deputy CEO	2020	360	91	23	15	310	799	50% / 50%
	From November 2018	2019	372	97	24	15	151	659	62% / 38%
		2018	48		4	2	75	129	42% / 58%
4	INDEPENDENT AUDITOR'S STATEMENT								
	Thor Giæver^{1,3)}	2021	176	-	11	21	72	280	74% / 26%
	EVP & Chief Financial Officer								
	Member since July 2021								
	Mónica Andrés Enríquez^{2,3)}	2021	186	-	39	11	63	299	79% / 21%
	EVP, Europe								
	Member since July 2021								
	Solveig Hellebust^{1,3)}	2021	167	-	12	8	72	260	72% / 28%
	EVP, People, Process and Digitalization								
	Member since July 2021								
	Pål Hestad^{1,3)}	2021	380	87	28	80	157	733	67% / 33%
	EVP, Global Plants & Operational Excellence	2020	187	80	21	9	93	390	56% / 44%
	Member since June 2020								

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USD thousands Current members of the Group Executive Board as of December 31 2021		Year	Salary	Share Based Remuneration	Other benefits	Pension benefits	Short-term incentive accrued incl. holiday pay	Total compensation	Fixed/variable remuneration
1	Terje Knutsen ¹⁾	2021	390	95	32	185	156	859	71% / 29%
	EVP, Farming Solutions	2020	355	87	34	122	174	772	66% / 34%
		2019	376	93	53	178	130	830	73% / 27%
		2018	411	111	54	101	131	808	70% / 30%
		2017	380	93	56	156	63	747	79% / 21%
2	Fernanda Lopes Larsen ¹⁾³⁾	2021	404	87	61	17	143	712	68% / 32%
	EVP, Africa & Asia	2020	80	-	8	4	40	132	70% / 30%
	Member since October 2020								
3	Chrystel Monthean ²⁾³⁾	2021	349	87	109	70	125	741	71% / 29%
	EVP, Americas	2020	193	81	-	39	98	411	56% / 44%
4	Kristine Ryssdal ¹⁾	2021	392	96	25	17	161	691	63% / 37%
	EVP & General Counsel	2020	350	88	41	15	175	669	61% / 39%
		2019	349	69	31	15	110	574	69% / 31%
		2018	382	75	41	17	90	605	73% / 27%
		2017	349	73	36	17	55	530	76% / 24%

¹⁾ Exchange of shares value in NOK to USD: 2021: 0.1165, 2020: 0.1066, 2019: 0.1140, 2018: 0.1227, 2017: 0.1221

²⁾ Exchange of shares value in EUR to USD: 2021: 1.1836, 2020: 1.1416

³⁾ The numbers presented for the year the member joined Yara Executive Management are for the period of the year as a member

⁴⁾ Salary, Other benefits and Pension benefits are included in fixed remuneration. Share Based Remuneration and Short-term incentive included in variable remuneration

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2.2.5 Annual development in company results, Board and Group Executive Board remuneration and average FTE remuneration in Yara

	2021	2020	2019	2018	2017
Yara results					
EBITDA USD million	2,804	2,223	2,095	1,523	1,358
ROIC	7.9%	8.0%	6.6%	3.7%	4.0%
Board of Directors compensation USD thousands					
Trond Berger Chair¹⁾²⁾	90	73	61	40	
Percent change from the previous year	24%	20%	53%		
Kimberly Mathisen Deputy Chair¹⁾²⁾	47	40	25		
Percent change from the previous year	19%	60%			
Håkon Reistad Fure¹⁾²⁾	54	44	41		
Percent change from the previous year	22%	7%			
Adele Bugge Norman Pran¹⁾²⁾	63	53	32		
Percent change from the previous year	19%	66%			
John Thuestad¹⁾	53	56	53	48	46
Percent change from the previous year	(6)%	6%	10%	4%	
Birgitte Ringstad Vartdal¹⁾²⁾	50	29			
Percent change from the previous year	73%				
Rune Bratteberg¹⁾	54	48	49	51	46
Percent change from the previous year	12%	(2)%	(4)%	11%	
Ragnhild Flestrand Høimyr¹⁾²⁾	42	24			
Percent change from the previous year	74%				
Øystein J. Kostøl¹⁾²⁾	42	24			
Percent change from the previous year	74%				
Geir O. Sundbø¹⁾	50	44	42	45	43
Percent change from the previous year	14%	5%	(7)%	5%	

¹⁾ Exchange of shares value in NOK to USD: 2021: 0.1165, 2020: 0.1066, 2019: 0.1140, 2018: 0.1227, 2017: 0.1221

²⁾ The numbers presented for the year the members joined the Board are for the period of the year as a member

The variation in remuneration for the Board members is partly due to membership of Board committees.

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	2021	2020	2019	2018	2017
Yara results					
EBITDA USD million	2,804	2,223	2,095	1,523	1,358
ROIC	7.9%	8.0%	6.6%	3.7%	4.0%
Group Executive Board USD thousand					
Svein Tore Holsether¹⁾	1,648	1,523	1,606	1,612	1,382
Percent change from the previous year	8%	(5)%	0%	17%	
Lars Røsæg¹⁾³⁾	767	799	659	129	
Percent change from the previous year	(4)%	21%	411%		
Thor Giæver¹⁾³⁾	280				
Mónica Andrés Enríquez²⁾³⁾	299				
Solveig Hellebust¹⁾³⁾	260				
Pål Hestad¹⁾³⁾	733	390			
Percent change from the previous year	88%				
Terje Knutsen¹⁾	859	772	830	808	747
Percent change from the previous year	11%	(7)%	3%	8%	
Fernanda Lopes Larsen¹⁾³⁾	712	132			
Percent change from the previous year	440%				
Chrystel Monthean²⁾³⁾	741	411			
Percent change from the previous year	80%				
Kristine Ryssdal¹⁾	691	669	574	605	530
Percent change from the previous year	3%	17%	(5)%	14%	
Average Group Executive Board (FTE)	879	941	917	1,008	886
Percent change from the previous year	(7)%	3%	(9)%	14%	
Employees compensation (FTE)					
Average compensation Yara Employees in Norway	105	93	97	101	97
Percent change from the previous year	13%	(4)%	(4)%	4%	

¹⁾ Exchange of shares value in NOK to USD: 2021: 0.1165, 2020: 0.1066, 2019: 0.1140, 2018: 0.1227, 2017: 0.1221

²⁾ Exchange of shares value in EUR to USD: 2021: 1.1836, 2020: 1.1416

³⁾ The numbers presented for the year the members joined Yara Executive Board are for the period of the year as a member

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2.3 How total compensation complies with the Guidelines for remuneration of the Group Executive Board Yara and how it contributes to long-term performance of the company

Purpose	Description and Link to the Strategy	Value
<p>Base Salary Minimum expected remuneration for doing the job.</p>	<p>The Base Salary should be competitive and fair to attract and retain the talents needed to manage and develop the business. The Base Salary is reviewed annually and may in addition be reviewed if scope of responsibility is materially changed. Reviews of basic salary are based on annual salary adjustment for employees in Yara International ASA and Norwegian subsidiaries and Benchmark of Executive Management Salaries in peer companies.</p> <p>For the years 2019, 2010 and 2021, Yara GEB voluntarily abstained from the annual salary adjustment.</p>	<p>Focusing on peer companies in applicable labor markets</p>
<p>Share Based Remuneration (SBR) Support the alignment between executives and shareholder interests and ensures retention of key talents.</p>	<p>Conditional on Yara's Net Result excluding special items and currency gain/loss being positive in sum over the last three years, SBR may be awarded by the Board on an annual basis.</p> <p>A three years lock-in period applies, starting at the time of grant. It is also expected that GEB members do not sell any Yara shares as long as they are members of the Group Executive Board. It is furthermore expected that members of GEB every year as a minimum - in addition to the shares received as part of the SBR - invest in Yara shares an amount equaling the lowest amount received as net, after tax STIP payout for the preceding year or the net amount received as SBR for the relevant year. Such investments should be made until the shareholding amounts to two times the gross remuneration package, including pensions.</p> <p>SBR aims to drive long-term value creation aligned with the company's strategy.</p>	<p>The SBR grant equals 30% of the base salary for the CEO and 25% of the base salary for the other members of GEB</p>
<p>Short-Term Incentive Plan (STIP) Incentivizing achievement of short-term business targets aligned with realizing Yara's strategy, its long-term value creation and capital allocation policy.</p>	<p>The Board sets the annual STIP Scorecard for the CEO, including the goals and targets, respective weights and pre-defined performance scale. The CEO sets the STIP Scorecard that applies for the other members of GEB.</p> <p>The goals are stretched and reflects the business objectives to achieve the company's long-term strategic targets.</p>	<p>Performance according to the stretched goals gives a STIP reward equal to 40% of annual Base Salary for the CEO and 35% for the other members of GEB. Maximum reward is capped at 50% of Base Salary.</p>

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Purpose	Description and Link to the Strategy	Value
<p>Pension plan benefits Providing security for post-retirement and aligns the remuneration package with market practice.</p>	<p>Pension Plans in Yara should be defined contribution ("DC") plans and aligned with local legislation and market practice. For employees in Norway who have joined GEB after December 2015, contributions to the pension plan have been capped at salaries equivalent to 12 times the Norwegian Social Security Base Amounts (G), currently 140 TUSD.</p>	<p>Pension plans are aligned with local market standards</p>
<p>Other benefits Providing security for the employee and aligns the remuneration package with market practice</p>	<p>Executives are granted benefits in kind according to the applicable market standard. These are typically cell phone, internet connection and company car, alternatively fixed car allowance.</p> <p>In the event of an international assignment contract, the executive and family will be entitled to allowances and benefits in accordance with Yara's Global Mobility Policy.</p> <p>GEB members on Norwegian contracts are entitled to a severance pay equal to six months basic salary on certain conditions, calculated from the end of the notice period. Other income the executive receives during the severance pay period will be deducted.</p> <p>For 2021 Group Executive Board members employed in Norway could take part in the offer to all permanent Yara employees in Norway where they could buy Yara shares with a tax-exempt discount being within a threshold set by the Norwegian authorities.</p>	<p>Other benefits are aligned with local market standards</p>

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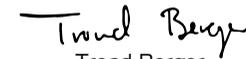
3. Board of Directors' Statement

The Board of Directors has today considered and adopted the Remuneration Report of Yara International ASA for the financial year 2021.

The Remuneration Report is prepared in accordance with section 6-16b of the Public Limited Companies Act.

The Remuneration Report will be presented to the Annual General Meeting 2022 for an advisory vote.

The Board of Directors Yara International ASA,
Oslo 24 March 2022


Trond Berger
Chair

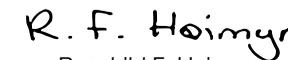

Kimberly Lein-Mathisen
Vice Chair

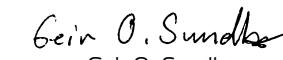

Adele B. Norman Pran
Member of the Board


John Thuestad
Member of the Board


Rune Bratteberg
Member of the Board


Birgitte R. Vartdal
Member of the Board


Ragnhild F. Høimyr
Member of the Board


Geir O. Sundbø
Member of the Board


Håkon Reistad Fure
Member of the Board


Øystein J. Kostøl
Member of the Board


Svein Tore Holsether
President and CEO

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4. Independent Auditor's statement



To the General Meeting of Yara International ASA

INDEPENDENT AUDITOR'S ASSURANCE REPORT ON REPORT ON SALARY AND OTHER REMUNERATION TO DIRECTORS

Opinion

We have performed an assurance engagement to obtain reasonable assurance that Yara International ASA report on salary and other remuneration to directors (the remuneration report) for the financial year ended 31 December 2021 has been prepared in accordance with section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation.

In our opinion, the remuneration report has been prepared, in all material respects, in accordance with section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation.

Board of directors' responsibilities

The board of directors is responsible for the preparation of the remuneration report and that it contains the information required in section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation and for such internal control as the board of directors determines is necessary for the preparation of a remuneration report that is free from material misstatements, whether due to fraud or error.

Our independence and quality control

We are independent of the company as required by laws and regulations and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. Our firm applies International Standard on Quality Control 1 (ISQC 1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to express an opinion on whether the remuneration report contains the information required in section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation and that the information in the remuneration report is free from material misstatements. We conducted our work in accordance with the International Standard for Assurance Engagements (ISAE) 3000 – "Assurance engagements other than audits or reviews of historical financial information".

Deloitte AS

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We obtained an understanding of the remuneration policy approved by the general meeting. Our procedures included obtaining an understanding of the internal control relevant to the preparation of the remuneration report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. Further we performed procedures to ensure completeness and accuracy of the information provided in the remuneration report, including whether it contains the information required by the law and accompanying regulation. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Oslo, 24 March 2022
Deloitte AS

Espen Johansen
State Authorised Public Accountant



Knowledge grows

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