



Knowledge grows

Country-by-country report 2023

Building resilience and a nature- positive food future



- Yara Country-by-country reporting 2023

Yara's extractive industries

Information about subsidiaries 2023

Information about subsidiaries 2022

Main business activities

Country-by-country report 2023

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 2023 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 334 in the Yara integrated report.

Basis of Preparation

Materiality

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

Scope

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

Government

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

Reporting principles

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

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

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

Yara Country-by-country reporting 2023

Provided below is the country-by-country reporting for 2023 for Yara's extractive industries, applicable for Yara's mining activities in Brazil and Finland

USD thousands, except percentages and production volumes

Subsidiaries		Yara Brasil Fertilizantes S.A.		Yara Suomi Oy	
Ownership			100%		100%
Products		Phosphate		Phosphate	
General information					
Project		Lagamar	Total legal entity	Silinjärvi	Total legal entity
Hosting Country		Brazil		Finland	
Industry		Mining		Mining	
Stage		Closed		Extracting	
Investments			139,046		207,015
Revenues, total including internal sales			3,622,467		1,304,973
Production volumes (1,000 tonnes of phosphate concentrate)		32		908	
Operating Costs and Expenses			3,644,305		1,186,040
Payment to each government		Authority			
Country		Brazil		Finland	
Taxes imposed on the entity's income, production or profit	Regional Authority	1		-	
Taxes imposed on the entity's income, production or profit	National Authority	48	1,229	-	39,033
Royalties	Municipal Authority	54		-	
Royalties	Regional Authority	1		-	
Royalties	National Authority	47		-	
License-, rental-, entry- and other fees	Municipal Authority	102		-	

Yara Country-by-country reporting 2023

Information about subsidiaries for 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾	
Yara's extractive industries	Yara Argentina S.A.	Argentina	138	-	138	(35)	-	(4)	(26)
	Chemical Holdings Pty Ltd.	Australia	-	-	-	274	-	-	207
● Information about subsidiaries 2023	Yara Australia Pty Ltd.	Australia	14	(27)	41	263	-	(1)	163
	Yara Pilbara Fertilisers Pty Ltd.	Australia	263	(14)	250	5	-	(19)	522
Information about subsidiaries 2022	Yara Environmental Technologies GmbH	Austria	47	-	18	(1)	-	-	(28)
	Battaille S.A.	Belgium	-	-	13	1	(1)	-	5
Main business activities	Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(3)
	Yara Belgium S.A./N.V.	Belgium	291	(1)	1	14	(1)	1	104
	Yara Tertre S.A.	Belgium	324	-	320	(242)	-	-	(180)
	Yara Bolivia Fertilizantes S.R.L.	Bolivia	3	-	-	-	-	-	1
	Agoro Carbon Alliance Ltda.	Brazil	6	-	-	(1)	-	-	(1)
	Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	(1)	-	(1)	-	-	(10)
	Yara Brasil Fertilizantes S.A.	Brazil	5302	(95)	3,622	(168)	(2)	(1)	(1,231)
	Yara Bulgaria EOOD	Bulgaria	57	-	-	-	-	-	(2)
	Yara Cameroun S.A.	Cameroon	24	-	12	-	-	-	-
	Yara Belle Plaine Inc.	Canada	218	(43)	737	421	(114)	(135)	334
	Yara Canada Holding Inc.	Canada	-	(53)	-	370	-	-	1
	Yara Canada Inc.	Canada	23	-	282	40	(11)	(11)	133
	Yara Chile Fertilizantes Ltda.	Chile	9	-	23	(1)	-	(1)	(2)
	Yara China Ltd.	China	-	-	-	-	-	-	(13)
	Yara Crop Nutrition (Huaibei) Co., Ltd	China	22	-	8	-	-	-	-
	Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	33	-	-	(1)	-	-	(1)
	Yara Environmental Protection (Qingdao) Co. Ltd.	China	-	-	-	-	-	-	(4)
	Yara Marine Technologies (Shanghai) Co. Ltd.	China	19	-	3	-	-	-	1
	Yara Trading (Shanghai) Co. Ltd.	China	98	-	383	(15)	-	-	(4)
	Fertillanos S.A.S.	Colombia	-	-	-	-	-	-	-
	Yara Colombia S.A.	Colombia	690	(4)	478	48	(15)	(56)	158
	Yara Industrial Colombia S.A.S.	Colombia	27	-	45	6	(2)	(1)	2
	Yara Costa Rica S. de R.L.	Costa Rica	60	(1)	57	3	-	(6)	11
	Yara Agri Czech Republic s.r.o.	Czech Republic	10	-	23	2	-	(2)	3
	A/S Ammonia	Denmark	-	-	-	(1)	-	-	4

[> Table continued](#)

Yara Country-by-country reporting 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁽⁴⁾
	Denmark	-	-	5	(1)	-	-	-
Yara's extractive industries	Denmark	36	-	240	39	(8)	(23)	52
	Ecuador	30	-	53	9	(2)	(1)	24
● Information about subsidiaries 2023	Egypt	120	-	71	16	(4)	(3)	17
	Egypt	-	-	-	2	-	-	2
Information about subsidiaries 2022	Estonia	5	-	-	-	-	-	-
	Finland	-	-	11	2	-	-	-
Main business activities	Finland	-	(2)	166	(14)	-	(4)	8
	Finland	874	(24)	1,305	(4)	-	(38)	294
	France	576	(7)	900	(112)	-	(16)	(10)
	Germany	8	-	-	-	-	-	(1)
	Germany	-	(1)	23	(1)	-	-	66
	Germany	259	(7)	425	22	-	-	60
	Germany	670	(8)	825	(93)	-	(1)	44
	Germany	22	-	-	-	-	-	(5)
	Germany	-	(16)	-	(13)	-	7	(1)
	Germany	-	(8)	-	(6)	-	-	23
	Germany	-	-	1	-	-	-	-
	Ghana	56	-	89	16	(1)	(2)	10
	Greece	35	-	93	(7)	1	(2)	35
	Guatemala	-	-	4	-	-	-	-
	Guatemala	67	-	74	7	(1)	(2)	22
	Hungary	11	-	19	-	-	(1)	5
	India	-	-	-	-	-	-	-
	India	221	-	1	1	-	-	2
	India	17	-	3	1	-	-	1
	India	742	(6)	548	(8)	-	-	(16)
	Indonesia	77	-	66	1	-	(2)	3
	Ireland	-	-	59	(1)	-	-	100
	Italy	384	(5)	471	(88)	-	(1)	20
	Ivory Coast	39	-	29	(10)	-	-	(11)
	Kenya	62	-	147	(22)	-	(4)	(16)

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Yara Country-by-country reporting 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾
Yara Latvia SIA	Latvia	5	-	-	-	-	-	-
Yara's extractive industries	Yara Lietuva UAB	Lithuania	502	-	2	3	-	1
	Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	-	-	-	-	-	(1)
● Information about subsidiaries 2023	Yara International (M) Sdn Bhd	Malaysia	55	-	65	3	(1)	5
	Yara Mexico S. de R.L. de C.V.	Mexico	430	(3)	417	49	(9)	55
Information about subsidiaries 2022	Yara Mozambique Lda.	Mozambique	5	-	9	-	-	(16)
	Yara Myanmar Ltd.	Myanmar	31	-	8	(1)	-	(14)
Main business activities	Yara Fertilizers (NZ) Ltd.	New Zealand	7	-	9	-	-	4
	Fertilizer Holdings AS	Norway	-	(1)	-	2,150	(29)	2,504
	Herøya Nett AS	Norway	28	-	12	-	(1)	6
	OFD Holding S. de R.L.	Norway	-	-	-	27	(2)	235
	Stiftelsen for ansattes aksjer i Yara	Norway	-	-	-	-	-	(1)
	Yara AS	Norway	-	(14)	-	161	(6)	192
	Yara Birkeland AS	Norway	-	-	-	1	-	1
	Yara Clean Ammonia AS	Norway	-	(9)	-	2	(1)	2
	Yara Clean Ammonia Norge AS	Norway	28	(2)	10	(13)	-	39
	Yara Digital Farming Solutions AS	Norway	-	-	-	-	-	-
	Yara Environmental Technologies AS	Norway	-	-	-	-	-	2
	Yara Growth Ventures AS	Norway	-	(1)	-	19	-	15
	Yara LPG Shipping AS	Norway	-	-	48	19	-	9
	Yara Marine Technologies AS	Norway	21	-	33	1	-	(10)
	Yara Norge AS	Norway	830	(47)	1,898	(51)	(5)	(31)
	Grønn Gjødning AS	Norway	-	-	-	-	-	-
	Rudskogveien AS	Norway	-	-	-	-	-	-
	Yara Panama S. de R.L.	Panama	-	-	-	-	-	-
	Yara Peru R.L.	Peru	16	-	23	1	-	1
	Pataba Holdings Inc.	Philippines	-	-	-	-	-	-
	Yara Fertilizers Philippines Inc.	Philippines	38	-	127	3	(2)	8
	Yara Poland Sp. z o.o.	Poland	68	-	216	8	(1)	78
	Yara Korea Ltd.	Republic of Korea	5	-	1	-	-	(1)
	Yara Digital Romania SRL	Romania	-	-	-	-	-	-
	AO Yara	Russian Federation	1	-	1	-	-	-

[Table continues >](#)

Yara Country-by-country reporting 2023

[> Table continued](#)

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾	
Yara Rwanda Ltd.	Rwanda	7	-	30	(2)	-	(1)	(1)	
Yara's extractive industries	Yara Asia Pte Ltd.	Singapore	189	-	1,288	95	(5)	(5)	712
	YMT Global (Singapore) Pte. Ltd.	Singapore	3	-	-	-	-	-	-
● Information about subsidiaries 2023	Yara Africa Fertilizers (Pty) Ltd.	South Africa	83	(1)	195	(6)	-	-	7
	Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa	161	-	75	(8)	-	-	(13)
Information about subsidiaries 2022	Yara Iberian S.A.U.	Spain	98	(3)	319	16	(2)	(4)	23
	Yara AB	Sweden	237	(5)	741	58	(2)	(6)	155
Main business activities	Yara Marine Technologies AB	Sweden	207	-	59	(6)	-	-	3
	Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(5)
	Varda AG	Switzerland	22	-	-	(16)	-	-	(27)
	Yara Clean Ammonia Switzerland SA	Switzerland	14	(1)	1,698	69	(10)	(14)	135
	Yara IEC AG	Switzerland	-	-	-	-	-	-	2
	Yara Switzerland Ltd.	Switzerland	40	(3)	2,681	89	(18)	(16)	294
	Yara Tanzania Ltd.	Tanzania	58	-	129	8	(1)	(1)	(19)
	Yara (Thailand) Ltd.	Thailand	100	-	214	4	-	(4)	(17)
	Yara Clean Ammonia Netherlands B.V.	The Netherlands	-	-	-	-	-	-	-
	Yara Holding Netherlands B.V.	The Netherlands	2	(91)	-	1,509	40	(29)	750
	Yara Nederland B.V.	The Netherlands	20	(34)	3	1,142	-	-	3,675
	Yara Sluiskil B.V.	The Netherlands	785	(23)	990	(53)	-	-	60
	Yara South America Investments B.V.	The Netherlands	-	-	-	-	-	-	-
	Yara Technology B.V.	The Netherlands	-	-	-	219	-	-	(1)
	Yara Vlaardingen B.V.	The Netherlands	102	-	194	12	-	-	63
	Yara Caribbean (2002) Ltd.	Trinidad and Tobago	-	-	-	16	(1)	(1)	(12)
	Yara Trinidad Ltd.	Trinidad and Tobago	171	-	4	(6)	-	-	(104)
	Yara Turkey Tarımsal Gübre Ürünleri Anonim Sirketi	Turkey	-	-	-	-	-	-	-
	LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	-
	Yara Overseas Ltd.	United Kingdom	-	-	-	-	-	-	4
	Yara UK Ltd.	United Kingdom	269	(4)	817	62	(12)	(18)	270
	Agoro Carbon Alliance US, Inc.	United States	33	(1)	-	(27)	-	-	(35)
	Agronomic Technology Corp.	United States	-	(2)	1	(4)	-	-	(21)
	Freeport Ammonia LLC	United States	-	-	-	(10)	-	-	(19)
	Yara Clean Ammonia US Inc.	United States	-	(3)	316	(29)	-	-	(17)

[Table continues >](#)

Yara Country-by-country reporting 2023

[> Table continued](#)

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings⁴⁾
Yara North America Inc.	United States	234	(8)	827	23	9	9	858
Yara's extractive industries	Yara West Sacramento Terminal LLC	–	–	3	2	–	–	(4)
	Le Vang Trading Services Ltd.	–	–	–	–	–	–	–
	Yara Vietnam Co. Ltd.	44	–	42	1	–	–	4
	Yara Fertilizer Zambia Ltd.	20	(1)	39	(5)	–	–	(47)
	Grand Total	16,969	(581)	25,629	6,254	(220)	(463)	9,983
	Joint operations and equity-accounted investees		–	356	1	(7)	(12)	
	Parent company ⁵⁾	714	(162)	378	761	68	(3)	
	Group Eliminations		743	(10,932)	(6,825)	(64)	–	
	Grand total	17,683	–	15,431¹⁾	191¹⁾	(223)²⁾	(479)³⁾	

¹ Reconcilable against Group Consolidated Statement of income 2023.

² Reconcilable against Group [note 2.8](#) Income taxes

³ Reconcilable against Group Consolidated statement of cash flows.

⁴ Accumulated earnings reflect retained earnings. This does not necessarily reflect Group accumulated earnings, as the amount includes legal reserves due to local regulations allocating retained earnings to legal reserves.

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

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

Yara Country-by-country reporting 2023

Information about subsidiaries for 2022

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴¹	
Yara's extractive industries	Yara Argentina S.A.	Argentina	175	-	206	14	(4)	(7)	2
	Chemical Holdings Pty Ltd.	Australia	-	-	-	-	-	-	217
Information about subsidiaries 2023	Yara Australia Pty Ltd.	Australia	36	(11)	56	11	-	1	(41)
	Yara Nipro Pty Ltd.	Australia	-	-	25	(12)	(1)	(1)	-
● Information about subsidiaries 2022	Yara Pilbara Fertilisers Pty Ltd.	Australia	240	(5)	578	355	(19)	-	791
	Yara Environmental Technologies GmbH	Austria	49	-	40	2	-	-	(23)
Main business activities	Battaille S.A.	Belgium	-	-	20	(1)	-	-	4
	Société de Gestion d'Actifs S.A.	Belgium	-	-	-	-	-	-	(2)
	Yara Belgium S.A./N.V.	Belgium	282	-	1	10	(3)	(2)	91
	Yara Tertre S.A.	Belgium	373	-	768	(14)	-	(5)	58
	Yara Bolivia Fertilizantes S.R.L	Bolivia	3	-	-	-	-	-	1
	Agoro Carbon Alliance Ltda.	Brazil	-	-	-	-	-	-	-
	Amoniasul Serviços de Refrigeração Industrial Ltda.	Brazil	-	-	-	-	-	-	(1)
	Indústria de Fertilizantes de Cubatão S.A.	Brazil	-	-	-	(2)	-	-	(8)
	Yara Brasil Fertilizantes S.A.	Brazil	5,175	(113)	5,765	2	-	(21)	(972)
	Yara Bulgaria EOOD	Bulgaria	19	-	1	-	-	-	(2)
	Yara Cameroun S.A.	Cameroon	28	-	16	1	-	-	(7)
	Yara Belle Plaine Inc.	Canada	224	(22)	911	550	(117)	(112)	383
	Yara Canada Holding Inc.	Canada	-	(28)	-	373	-	-	-
	Yara Canada Inc.	Canada	23	-	409	36	(10)	(5)	101
	Yara Chile Fertilizantes Ltda.	Chile	9	-	19	-	(1)	-	(2)
	Yara China Ltd.	China	-	-	-	-	-	-	(13)
	Yara Crop Nutrition (Huaibei) Co., Ltd	China	11	-	-	-	-	-	-
	Yara Digital Farming Technology (Shanghai) Co. Ltd.	China	37	-	-	-	-	-	-
	Yara Environmental Protection (Qingdao) Co. Ltd.	China	1	-	-	-	-	-	(4)
	Yara Marine Technologies (Shanghai) Co. Ltd.	China	21	-	3	-	-	-	1
	Yara Trading (Shanghai) Co. Ltd.	China	94	-	328	(4)	-	(6)	8
	Fertilanos S.A.S.	Colombia	-	-	-	-	-	-	-
	Yara Colombia S.A.	Colombia	693	(2)	637	129	(53)	(16)	97
	Yara Industrial Colombia S.A.S.	Colombia	23	-	72	5	(2)	(2)	3
	Yara Costa Rica S. de R.L.	Costa Rica	62	-	87	9	(4)	(2)	12
	Yara Agri Czech Republic s.r.o.	Czech Republic	11	-	39	7	(1)	-	6

[> Table continued](#)

Yara Country-by-country reporting 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾
A/S Ammonia	Denmark	-	-	-	-	-	-	4
Yara's extractive industries	Flex Gødning A/S	Denmark	-	4	-	-	-	-
	Yara Danmark A/S	Denmark	36	394	86	(13)	2	62
Information about subsidiaries 2023	Yara Dallol Djibouti FZE	Djibouti	-	-	-	-	-	-
	Yarecuador Cia. Ltda.	Ecuador	30	55	10	(3)	-	17
● Information about subsidiaries 2022	Yara Agri Trade Misr	Egypt	128	70	10	(4)	(3)	7
	Yara Trade Misr Ltd.	Egypt	-	-	1	-	-	1
Main business activities	Yara Eesti OÜ	Estonia	5	-	-	-	-	-
	Sainik Potash Pvt Ltd.	Ethiopia	-	-	-	-	-	(15)
	Yara Dallol B.V.	Ethiopia	6	-	-	-	-	(44)
	Yara Eco Oy	Finland	-	7	(1)	-	-	(2)
	Yara Phosphates Oy	Finland	-	207	42	(8)	(6)	52
	Yara Suomi Oy	Finland	888	1,848	358	(64)	(48)	595
	Yara France SAS	France	580	1,740	172	(26)	(22)	115
	Varda Germany GmbH	Germany	-	-	-	-	-	(1)
	Yara Besitz GmbH	Germany	-	20	-	-	-	64
	Yara Brunsbüttel GmbH	Germany	255	822	5	-	-	45
	Yara GmbH & Co. KG	Germany	627	1,632	210	(9)	(16)	125
	Yara Industrial Solutions Germany GmbH	Germany	22	-	-	-	-	(5)
	Yara Investment GmbH	Germany	-	-	15	-	-	22
	Yara Investments Germany SE	Germany	-	-	81	(10)	(16)	(3)
	Yara Verwaltungs GmbH	Germany	-	-	-	-	-	-
	Yara Ghana Ltd.	Ghana	51	96	(15)	(2)	-	(1)
	Yara Hellas S.A.	Greece	38	134	9	(2)	(3)	46
	Nutrientes y Nitratos Quetzales S.A.	Guatemala	-	9	-	-	-	-
	Yara Guatemala S.A.	Guatemala	74	100	13	(4)	(4)	25
	Yara Hungaria Gyarto es Kereskedelmi Kft.	Hungary	13	45	5	-	-	8
	Agoro Carbon Alliance India Pty. Ltd.	India	-	-	-	-	-	-
	Yara Digital Farming India Pvt. Ltd.	India	187	1	1	-	-	1
	Yara Environmental Technologies Pvt. Ltd.	India	15	2	-	-	-	1
	Yara Fertilisers India Pvt. Ltd.	India	745	842	22	-	-	(10)
	P.T. Yara Indonesia	Indonesia	74	44	1	-	-	2
	Yara Insurance DAC	Ireland	-	47	-	-	-	98

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾	
Yara Italia S.p.A.	Italy	367	(1)	777	–	–	(14)	85	
Yara's extractive industries	Yara Côte d'Ivoire S.A.	Ivory Coast (Cote D'Ivoire)	38	–	72	2	–	(3)	
	Yara East Africa Ltd.	Kenya	58	(1)	153	(4)	(1)	(2)	9
Information about subsidiaries 2023	Yara Latvija SIA	Latvia	5	–	–	–	–	–	–
	Yara Lietuva UAB	Lithuania	500	–	2	(1)	–	–	(1)
● Information about subsidiaries 2022	Yara Malawi Ltd.	Malawi	–	–	–	–	–	–	–
	Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia	–	–	–	–	–	–	(1)
Main business activities	Yara International (M) Sdn. Bhd.	Malaysia	47	–	63	3	–	–	3
	Profesionistas AAL	Mexico	1	–	–	–	–	–	–
	Yara México S. de R.L. de C.V.	Mexico	427	(2)	526	80	(30)	(30)	56
	Yara Mozambique Lda.	Mozambique	6	–	13	(1)	–	–	(16)
	Yara Myanmar Ltd.	Myanmar	29	–	15	(3)	–	–	(12)
	Yara Fertilizers (NZ) Ltd.	New Zealand	7	–	13	1	–	–	3
	Agoro Carbon Alliance AS	Norway	–	–	–	–	–	–	–
	Fertilizer Holdings AS	Norway	–	(5)	–	655	(5)	(19)	840
	Herøya Nett AS	Norway	27	–	21	5	(1)	–	6
	OFD Holding S. de R.L.	Norway	–	–	–	28	–	–	216
	Stiftelsen for ansattes aksjer i Yara	Norway	–	–	–	–	–	–	(1)
	Yara AS	Norway	–	(33)	–	162	(36)	(9)	167
	Yara Birkeland AS	Norway	–	–	–	–	–	–	–
	Yara Clean Ammonia AS	Norway	–	(1)	–	–	–	–	–
	Yara Clean Ammonia Norge AS	Norway	26	(1)	2	46	–	–	52
	Yara Digital Farming Solutions AS	Norway	–	–	–	–	–	–	–
	Yara Environmental Technologies AS	Norway	–	–	–	–	–	–	2
	Yara Growth Ventures AS	Norway	–	–	–	–	–	–	–
	Yara LPG Shipping AS	Norway	–	(1)	44	15	–	–	(9)
	Yara Marine Technologies AS	Norway	17	–	19	2	–	–	(35)
	Yara Norge AS	Norway	791	(20)	2,945	240	(63)	–	229
	Yara Panama S. de R.L.	Panama	–	–	–	–	–	–	–
	Yara Peru R.L.	Peru	10	–	43	4	–	–	(8)
	Norteam Seatransport Services Inc.	Philippines	–	–	–	–	–	–	–
	Pataba Holdings Inc.	Philippines	–	–	–	–	–	–	–
	Yara Fertilizers Philippines Inc.	Philippines	39	–	149	3	(1)	–	6

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾	
	Yara Poland Sp. z o.o.	Poland	71	-	316	51	(11)	(8)	62
Yara's extractive industries	Yara Digital Romania SRL	Romania	1	-	-	-	-	-	-
	AO Yara	Russian Federation	6	-	1	-	-	-	-
Information about subsidiaries 2023	Yara Rwanda Ltd.	Rwanda	6	-	34	2	(1)	(2)	1
	Yara Asia Pte Ltd.	Singapore	190	-	1,762	82	(6)	(6)	669
● Information about subsidiaries 2022	YMT Global (Singapore) Pte Ltd	Singapore	-	-	-	-	-	-	-
	Yara Africa Fertilizers (Pty) Ltd.	South Africa	108	(1)	261	3	(2)	(3)	13
Main business activities	Yara Animal Nutrition South Africa (Pty) Ltd.	South Africa	159	-	116	(8)	-	-	(6)
	Yara Korea Ltd.	South Korea	5	-	1	-	-	-	(1)
	Yara Iberian S.A.U.	Spain	84	(1)	447	61	(17)	(16)	95
	Skogens Gödslings AB	Sweden	-	-	2	-	-	-	-
	Yara AB	Sweden	248	(5)	1,106	131	(28)	-	159
	Yara Environmental Technologies AB	Sweden	-	-	-	-	-	-	1
	Yara Marine Technologies AB	Sweden	186	-	31	(10)	-	-	10
	Balderton Fertilisers S.A.	Switzerland	-	-	-	-	-	-	(4)
	Varda AG	Switzerland	16	-	-	(9)	-	-	(10)
	Yara Clean Ammonia Switzerland SA	Switzerland	11	(3)	1,918	88	(9)	-	75
	Yara IEC AG	Switzerland	-	-	-	1	-	-	2
	Yara Switzerland Ltd.	Switzerland	43	(1)	7,443	121	(17)	(18)	781
	Yara Tanzania Ltd.	Tanzania	58	-	155	11	(1)	(1)	(28)
	Yara (Thailand) Ltd.	Thailand	101	-	188	4	(5)	(3)	(20)
	Yara Clean Ammonia Netherlands B.V.	The Netherlands	-	-	-	-	-	-	-
	Yara Holding Netherlands B.V.	The Netherlands	1	(29)	-	632	(44)	(40)	636
	Yara Nederland B.V.	The Netherlands	21	(14)	3	604	-	-	3,929
	Yara Sluiskil B.V.	The Netherlands	836	(7)	2,307	27	-	-	127
	Yara South America Investments B.V.	The Netherlands	-	-	-	1	-	-	-
	Yara Technology B.V.	The Netherlands	-	-	-	-	-	-	-
	Yara Vlaardingen B.V.	The Netherlands	105	-	403	75	-	-	97
	Yara Caribbean (2002) Ltd.	Trinidad and Tobago	-	-	-	(24)	-	-	33
	Yara Trinidad Ltd.	Trinidad and Tobago	187	-	5	(3)	-	-	(98)
	Yara Turkey Tarımsal Gübre Ürünleri Anonim Sirketi	Turkey	-	-	-	-	-	-	-
	LLC Yara Ukraine	Ukraine	11	-	1	-	-	-	-
	Yara Overseas Ltd.	United Kingdom	-	-	-	1	-	-	4

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2023

USD millions, except number of employees

Subsidiaries	Jurisdiction	Number of employees	Interest paid to other group companies	Revenues total including internal sales	Profit (loss) before income tax	Income tax accrued	Taxes paid net	Accumulated earnings ⁴⁾
Yara Phosyn Ltd.	United Kingdom	-	-	-	-	-	-	-
Yara's extractive industries	Yara UK Ltd.	271	(2)	1,325	239	(44)	(37)	326
	Agoro Carbon Alliance US, Inc.	11	-	-	(18)	-	-	(14)
Information about subsidiaries 2023	Agoro LLC	-	-	-	-	-	-	-
	Agronomic Technology Corp.	-	(1)	-	10	-	-	(18)
● Information about subsidiaries 2022	Freeport Ammonia LLC	-	-	-	(7)	-	-	(9)
	Yara Clean Ammonia US Inc.	-	-	482	9	(3)	(2)	7
Main business activities	Yara North America Inc.	270	(14)	1,728	499	(117)	(62)	830
	Yara West Sacramento Terminal LLC	-	-	2	(1)	-	-	(6)
	Le Vang Trading Services Ltd.	-	-	-	-	-	-	-
	Yara Vietnam Co. Ltd.	46	-	33	1	-	-	3
	Yara Fertilizer Zambia Ltd.	19	(1)	43	-	-	-	(42)
	Grand total	16,829	(350)	43,070	6,306	(802)	(566)	
	Joint operations and equity-accounted investees	-	-	693	174	(63)	(54)	
	Parent company ⁵⁾	677	(70)	346	1,870	66	(3)	
	Group eliminations	-	420	(20,207)	(4,711)	(4)	(4)	
	Grand total	17,506	-	23,902¹⁾	3,639¹⁾	(803)²⁾	(627)³⁾	

¹⁾ Reconcilable against Group Consolidated Statement of income 2022.

²⁾ Reconcilable against Group note 2.8 Income taxes.

³⁾ Reconcilable against Group Consolidated statement of cash flows.

⁴⁾ Accumulated earnings reflect retained earnings. This does not necessarily reflect Group accumulated earnings, as the amount includes legal reserves due to local regulations allocating retained earnings to legal reserves.

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

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

Yara Country-by-country reporting 2023

Yara's extractive industries

Information about subsidiaries 2023

Information about subsidiaries 2022

● Main business activities

Main business activities

Subsidiaries	Jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Argentina S.A.	Argentina		X											
Chemical Holdings Pty Ltd.	Australia											X		
Yara Australia Pty Ltd.	Australia		X				X							
Yara Pilbara Fertilisers Pty Ltd.	Australia					X								
Yara Environmental Technologies GmbH	Austria	X	X			X								
Battaille S.A.	Belgium		X											
Société de Gestion d'Actifs S.A.	Belgium													X
Yara Belgium S.A./N.V.	Belgium						X					X		
Yara Tertre S.A.	Belgium		X			X								
Yara Bolivia Fertilizantes S.R.L	Bolivia		X											
Agoro Carbon Alliance Ltda.	Brazil													X
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 Crop Nutrition (Huaibei) Co., Ltd	China		X			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													
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 2023

Yara's extractive industries

Information about subsidiaries 2023

Information about subsidiaries 2022

● Main business activities

[> Table continued](#)

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

[Table continues >](#)

Yara Country-by-country reporting 2023

Yara's extractive industries

Information about subsidiaries 2023

Information about subsidiaries 2022

● Main business activities

[> Table continued](#)

Subsidiaries	Jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Digital Farming India Pvt. Ltd.	India		X											
Yara Environmental Technologies Pvt. Ltd.	India													
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											
Yara Fertilizers Malaysia Sdn. Bhd.	Malaysia													
Yara International (M) Sdn Bhd	Malaysia		X											
Yara Mexico S. de R.L. de C.V.	Mexico		X											
Yara Mozambique Lda.	Mozambique		X											
Yara Myanmar Ltd.	Myanmar		X											
Yara Fertilizers (NZ) Ltd.	New Zealand		X											
Fertilizer Holdings AS	Norway											X		
Herøya Nett AS	Norway													X
OFD Holding S. de R.L.	Norway											X		
Stiftelsen for ansattes aksjer i Yara	Norway													X
Yara AS	Norway								X					
Yara Birkeland AS	Norway													X
Yara Clean Ammonia AS	Norway											X		
Yara Clean Ammonia Norge AS	Norway											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

[Table continues >](#)

Yara Country-by-country reporting 2023

Yara's extractive industries

Information about subsidiaries 2023

Information about subsidiaries 2022

● Main business activities

[> Table continued](#)

Subsidiaries	Jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Marine Technologies AS	Norway	X	X											
Yara Norge AS	Norway		X			X								
Grønn Gjødssel AS	Norway		X			X								
Rudskogveien AS	Norway													X
Yara Panama S. de R.L.	Panama												X	
Yara Peru R.L.	Peru		X											
Pataba Holdings Inc.	Philippines												X	
Yara Fertilizers Philippines Inc.	Philippines		X											
Yara Poland Sp. z o.o.	Poland		X											
Yara Korea Ltd.	Republic of Korea		X											
Yara Digital Romania SRL	Romania		X											
AO Yara	Russian Federation													
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 Iberian S.A.U.	Spain		X											
Yara AB	Sweden		X			X								
Yara Marine Technologies AB	Sweden				X	X								
Balderton Fertilisers S.A.	Switzerland												X	
Varda AG	Switzerland	X	X	X										
Yara Clean Ammonia Switzerland SA	Switzerland		X		X									
Yara IEC AG	Switzerland						X							
Yara Switzerland Ltd.	Switzerland		X		X									
Yara Tanzania Ltd.	Tanzania		X											
Yara (Thailand) Ltd.	Thailand		X											
Yara Clean Ammonia Netherlands B.V.	The Netherlands			X										

[Table continues >](#)

[> Table continued](#)

Yara Country-by-country reporting 2023

Yara's extractive industries

Information about subsidiaries 2023

Information about subsidiaries 2022

● Main business activities

Subsidiaries	Jurisdiction	Research and Development	Sales, Marketing or Distribution	Holding or Managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Administrative, Management or Support Services	Provision of Services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other
Yara Holding Netherlands B.V.	The Netherlands								X			X		
Yara Nederland B.V.	The Netherlands								X			X		
Yara Sluiskil B.V.	The Netherlands	X				X								
Yara South America Investments B.V.	The Netherlands											X		
Yara Technology B.V.	The Netherlands											X		
Yara Vlaardingen B.V.	The Netherlands		X			X								
Yara Caribbean (2002) Ltd.	Trinidad and Tobago											X		
Yara Trinidad Ltd.	Trinidad and Tobago					X								
Yara Turkey Tarımsal Gübre Ürünleri Anonim Sirketi	Turkey													
LLC Yara Ukraine	Ukraine		X											
Yara Overseas Ltd.	United Kingdom											X		
Yara UK Ltd.	United Kingdom		X			X								
Agoro Carbon Alliance US, Inc.	United States	X		X										
Agronomic Technology Corp.	United States		X											
Freeport Ammonia LLC	United States											X		
Yara Clean Ammonia US Inc.	United States		X											
Yara North America Inc.	United States		X											
Yara West Sacramento Terminal LLC	United States		X											
Le Vang Trading Services Ltd.	Vietnam												X	
Yara Vietnam Co. Ltd.	Vietnam		X											
Yara Fertilizer Zambia Ltd.	Zambia		X											



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