Global Reporting Initiative (GRI) index

The GRI index is based on the Global Reporting Initiative G3.1 guidelines. Please see also the <u>GRI Application Level</u>, which indicates the extent of coverage of the GRI reporting framework.

This year we were able to increase our reporting from 59 fully reported indicators to 60 fully reported and keep our not-reported indicators at 10 indicator points. For more detailed information about our GRI reporting, please see our <u>GRI Reporting main page</u>.

Level Name Response Profile CEO Message in the financial report CEO interview in the Impact 1.1 CEO Message in the Financial Report 2012 Review 2012 CEO video message Financial Report, Management Discussion & Analysis, pages 33 - 65 (pdf)Description of key impacts, risks, and 1.2 opportunities Financial Report, Board report, **Corporate Governance and Risk** management, pages 7 - 32 (pdf) **Organizational Profile** 2.1 Name of the organization Yara International ASA 2.2 Primary brands, products and/or services Products and services Yara pursues a policy of keeping corporate staff structure lean, with corporate functions connected to the three operating segments Upstream, Downstream and Industrial. Each segment is managed as a 2.3 Operational structure of the organization separate and strategic unit, with Supply & Trade responsible for global optimization. Segment management is located in Oslo, Norway. **Detailed** information Information on Joint Ventures 2.4 Location of organization's headquarters Oslo, Norway

Please click on the plus signs to expand each section.

	Name	Level	Response
2.5	Countries in which the organization's operations are located		Yara has operations in more than 50 countries, and has sales to about 150. Location of our operations can be found here: <u>Where we operate</u> <u>Production sites</u>
2.6	Nature of ownership and legal form		Refer in particular to pages 63 – 65 in the Financial Report 2012 <u>Financial Report 2012 pages 63</u> – 65 (pdf)
2.7	Markets served		Key information is provided in the Financial Report 2012, in particular in Note 4, pages 85- 90: <u>Financial Report 2012 pages 85-</u> <u>90 (pdf)</u>
2.8	Scale of the reporting organization		Information is given in the Financial Report 2012. Refer in particular to entry pages and pages 33 – 62: Entry pages (pdf) pages 33 - 62 (pdf)
2.9	Significant changes during the reporting period		There were no significant changes in 2012. General reference is made to the Financial Report 2012, in particular pages 38 – 42: <u>Financial Report 2012 (pdf)</u>
2.10	Awards received during the reporting period		The Association of Fundraising Professionals (AFP), Canada, honored Yara Belle Plaine an award as outstanding corporate philanthropist 2012. In 2012, Yara Industrial UK received the European Industrial Gases Association's (EIGA) prestigious Peter J. Jackson Safety Award for its 2011 performance.
Repor	ting parameters		
3.1	Reporting period		Report Parameters

	Name	Level	Response
3.2	Date of most recent previous report		Report Parameters
3.3	Reporting cycle		Report Parameters
3.4	Contact point		Report Parameters
3.5	Process for defining report content		Report Parameters
3.6	Boundary of the report		Report Parameters
3.7	Specific limitations on the scope and boundary		Report Parameters
3.8	Basis for reporting on joint ventures, subsidiaries etc.		Report Parameters
3.9	Data measurement techniques		Report Parameters
3.10	Explanation of the effect of any re-statements of information		Report Parameters
3.11	Significant changes from previous reporting periods		Report Parameters
3.12	Table identifying the location of Standard Disclosures		This table
3.13	Policy and current practice with regard to seeking external assurance		Report Parameters
Gove	rnance, commitments, and engagement		
Gove	rnance		
4.1	Governance structure of the organization		Financial Report 2012 pages 20 - 25 (pdf)
4.2	Indicate whether the Chair of the highest governance body is also an executive officer		Financial Report 2012 page 20- 25 (pdf)
4.3	Number and gender of independent, non- executive members of the board of directors		Yara International ASA does not have a unitary board structure. See more information on pages 20 – 25 in the Financial Report 2012: Financial Report 2012 pages 20 - 25 (pdf)
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body		All shareholders registered in the Norwegian Central Securities Depository (Verdipapirsentralen) are entitled to submit items to the agenda to meet, speak and vote at the Annual General Meeting. Employees are represented with

	Name	Level	Response
			three employee-elected members in the Board of Directors. In Europe, Yara has established the European Work Council (EWC). This is a representative body, having annual meetings with Yara's Executive Management. The EWC also elects a core team, which has more frequent and operative dialogue with Executive Management. Supplementing information on governance in Yara is found in the Financial Report 2012 at pages 20 – 25 (pdf) Financial Report 2012 pages 20 - 25 (pdf)
4.5	Linkage between compensation and the organization's performance		The remuneration of the Board of Directors is not linked to the company's performance. More information on remuneration is in the Financial report 2012: <u>Financial Report 2012 page 124</u> (pdf) <u>Financial Report 2012 pages 20</u> <u>– 25 (pdf)</u> <u>Financial Report 2012 Note 6</u> (pdf) <u>Financial Report 2012 Note 6</u> (pdf) <u>Financial Report 2012 Note 32</u> (pdf)
4.6	Processes in place to ensure conflicts of interest are avoided		Financial Report 2012 pages 20 – 25 (pdf) Financial Report 2012 Note 32 (pdf)
4.7	Process for determining the compositions, qualifications and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.		The selection of board candidates is made with consideration to the competence, experience, and capacity of each individual in relation to the Board mandate, which includes overseeing sustainability issues. Refer to

	Name	Level	Response
			guidelines and work of the nomination committee described in the Financial Report 2012 and on Yara's web pages: <u>Financial Report 2012 pages 8 -</u> <u>25 (pdf)</u> <u>Nomination Committee</u>
4.8	Statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance		Vision and mission statements Financial Report 2012 pages 38 - 39 Code of Conduct Our Culture Corporate Governance Ethics and Compliance program Business Partner Code of Conduct Policy on Health, Environment, Safety and Quality For a broader description of policies and commitments, refer to this web page: Commitment and policy
4.9	Board-level procedures for overseeing sustainability performance, risks, opportunities and compliance		The Board of Directors' responsibility for overseeing sustainability issues is laid down in the Board mandate. The Board reviews sustainability performance, particularly health, environmental and safety (HES) performance, at every meeting. The Board reports on sustainability issues on an annual basis as part of the Report from the Board of Directors. <u>Board Report 2012</u> <u>Financial Report 2012 pages 20</u> <u>– 32 (pdf)</u>
4.10	Processes for evaluating the highest governance body's own performance		The Board's work follows an annual plan and conducts an annual self-evaluation of its performance and expertise. Supplemental information is at

	Name	Level	Response
			pages 20 – 25 in the Financial Report 2012: <u>Financial Report 2012 pages 20</u> – 25 (pdf)
Comm	nitments to external initiatives		
4.11	Explanation of whether and how the precautionary approach or principle is addressed		Yara is committed to sustainable business development both in its own Code of Conduct, and in its participation in the UN Global Compact. Yara's Code of Conduct (pdf) Yara's adherence to UN Global Compact The precautionary principle also relates to Yara's Products Stewardship principles, to ensure safe handling in production, transport, storage and marketing and sales of Yara's produce: <u>Product stewardship</u> Reference is also made to Yara's: <u>Policy on Health, Environment, Safety and Quality</u>
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives endorsed		Ethics and Compliance program Commitments and policies
4.13	Memberships in associations and/or national/international advocacy organizations		Yara is a corporate member of the two leading fertilizer industry associations, the International Fertilizer Industry Association (IFA), and Fertilizers Europe, as well as the International Fertiliser Society (IFS); European Industrial Gases Association (EIGA); the European Chemical Industry Council (CEFIC), Sector Group Inorganic Feed Phosphates; and the Fertilizer Institute (TFI). Yara is a member of Business Action for Africa (BAA), and a

	Name	Level	Response
			signatory to Business Action Against Corruption (BAAC), to the UN Global Compact (UNGC), the UNGC Caring for Climate initiative and UNGC LEAD. Yara is an Industry Partner of the World Economic Forum (WEF). Through IFA, Yara is part of the multistakeholder Farming First coalition, and the Zinc Nutrient Initiative.
4.14	Stakeholder groups engaged		<u>Stakeholder dialogue</u> <u>Impact Review 2012 pages 11 -</u> <u>18 (pdf)</u>
4.15	Basis for identification and selection of stakeholders		Stakeholder dialogue
4.16	Approaches to stakeholder engagement		Stakeholder dialogue
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded		On a corporate level, no such issues have been reported.
Econo	omic performance indicators		
Mana	gement approach		
	Disclosure on Management Approach		Economic Management Approach
Econo	omic performance		
EC1	Direct economic value generated and distributed		Economic indicator points
EC2	Financial implications, risks and opportunities due to climate change		Economic indicator points
EC3	Coverage of the organization's defined benefit plan obligations		<u>Financial Report 2012 – Note</u> 22, pages 106-109 (pdf) See Financial Report - page 78 (pdf)
EC4	Significant financial assistance received from government		Economic indicator points
EC5	Standard entry level wage compared to local minimum wage		
EC6	Policy, practices, and proportion of spending on		Economic indicator points

	Name	Level	Response
	locally-based suppliers		
EC7	Local hiring and proportion of senior management hired from the local community		Economic indicator points
EC8	Infrastructure investments and services provided primarily for public benefit		Economic indicator points
EC9	Significant indirect economic impacts		Economic indicator points
Enviro	onmental performance		
Manag	gement approach		
	Disclosure on Management Approach		Environmental Management Approach
Mater	ials		
EN1	Materials used by weight or volume		Environmental indicator points
EN2	Use of recycled input materials		Environmental indicator points
Energ	У		
EN3	Direct energy consumption		Environmental indicator points
EN4	Indirect energy consumption		Environmental indicator points
EN5	Energy saved due to conservation and efficiency improvements		Environmental indicator points
EN6	Initiatives to provide energy efficient or renewable energy based products and services		
EN7	Initiatives to reduce indirect energy consumption		Environmental indicator points
Water			
EN8	Total water withdrawal by source		Environmental indicator points
EN9	Water sources significantly affected by withdrawal of water		Environmental indicator points
EN10	Water recycling and reuse		Environmental indicator points
Biodiv	versity		
EN11	Land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value		Environmental indicator points
EN12	Significant impacts on biodiversity in protected areas and areas of high biodiversity value		Environmental indicator points
EN13	Habitats protected or restored		Environmental indicator points
EN14	Managing impacts on biodiversity		Environmental indicator points

	Name	Level	Response		
EN15	Endangered species in areas affected by operations		Environmental indicator points		
Emissi	ions, effluents, and waste				
EN16	Total direct and indirect greenhouse gas emissions		Environmental indicator points		
EN17	Other relevant indirect greenhouse gas emissions		Environmental indicator points		
EN18	Initiatives to reduce greenhouse gas emissions		Environmental indicator points		
EN19	Emissions of ozone-depleting substances		Environmental indicator points		
EN20	NOx, SOx, and other significant air emissions		Environmental indicator points		
EN21	Total water discharge		Environmental indicator points		
EN22	Total amount of waste		Environmental indicator points		
EN23	Significant spills		Environmental indicator points		
EN24	Transported, imported, exported, or treated hazardous waste		Environmental indicator points		
EN25	Water bodies and related habitats significantly affected by discharges of water and runoff		Environmental indicator points		
Produc	cts and services				
EN26	Initiatives to mitigate environmental impacts of products and services		Environmental indicator points		
EN27	Products and packaging materials that are reclaimed		Environmental indicator points		
Comp	liance				
EN28	Significant fines and non-monetary sanctions for non-compliance with environmental laws and regulations		Environmental indicator points		
EN29	Significant environmental impacts of transportation		Environmental indicator points		
Overal	Overall				
EN30	Environmental protection expenditures and investments				
Labor practices and Decent work performance indicators					
Management approach					
	Disclosure on Management Approach		Labor Practices Management Approach		

Name	Level	Response
Labor Practices and Decent Work Indicators, Employm	ent	
LA1 Total workforce by employment type, employment contract, and region, broken down by gender		Labor practices and Decent work indicators points
LA2 Total number and rate of employee turnover		Labor practices and Decent work indicators points
LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees		Labor practices and Decent work indicators points
LA15 Return to work and retention rates after parental leave, by gender		Labor practices and Decent work indicators points
Labor/management relations		
LA4 Employees covered by collective bargaining agreements		Labor practices and Decent work indicators points
LA5 Minimum notice period(s) regarding operational changes		Labor practices and Decent work indicators points
Occupational health and safety		
LA6 Workforce representation in formal joint management–worker health and safety committees		Labor practices and Decent work indicators points
LA7 Rates of injury, occupational diseases, lost days, absenteeism, and fatalities		Labor practices and Decent work indicators points
LA8 Programs in place regarding serious diseases		Labor practices and Decent work indicators points
LA9 Health and safety topics covered in trade union agreements		Labor practices and Decent work indicators points
Training and education		
LA10 Average hours of training per year per employee, by gender and employee category		Labor practices and Decent work indicators points
LA11 Programs for skills management and lifelong learning		Labor practices and Decent work indicators points
LA12 Regular performance and career development reviews		Labor practices and Decent work indicators points
LA13 Composition of governance bodies and breakdown of employees		Labor practices and Decent work indicators points
LA14 Ratio of basic salary of men to women		
Human rights performance indicators		

	Name	Level	Response
Mana	gement approach		
	Disclosure on Management Approach		<u>Human Rights Management</u> Approach
Invest	tment and procurement practices		
HR1	Human rights clauses in, or screening of, significant investments agreements		
HR2	Human rights screening of significant suppliers and contractors		
HR3	Human rights training of employees		Human Rights Indicator points
Huma	n rights, Non-discrimination		
HR4	Incidents of discrimination and corrective actions taken		Human Rights Indicator points
Freed	om of association and collective bargaining		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk		Human Rights Indicator points
Child	labor		
HR6	Operations identified as having significant risk for incidents of child labor		Human Rights Indicator points
Force	d and compulsory labor		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor		Human Rights Indicator points
Secur	ity practices		
HR8	Human rights training of security personnel		
Indige	enous rights		
HR9	Incidents of violations involving rights of indigenous people and actions taken		Human Rights Indicator points
Asses	sment		
HR10	Operations that have been subject to human rights reviews and/or impact assessments		
Reme	diation		
HR11	Grievances related to human rights filed, addressed and resolved		Human rights indicator points
Socie	ty performance indicators		
Mana	gement approach		

	Name	Level	Response
	Disclosure on Management Approach		Society Management Approach
Comm	nunity	•	•
SO1	Percentage of operations with implemented local community engagement, impact assessments and development programs		
SO9	Operations with significant potential or actual negative impacts on local communities		Society indicator points
SO10	Prevention and mitigation measures implemented in relation to negative impacts on local communities		Society indicator points
Corruj	ption		
SO2	Business units analyzed for risks related to corruption		Society Indicator points
SO3	Anti-corruption training of employees		Society Indicator points
SO4	Actions taken in response to incidents of corruption		Society Indicator points
Public	policy		•
SO5	Public policy positions and participation in public policy development and lobbying		Society Indicator points
SO6	Financial and in-kind contributions to political parties, politicians, and related institutions by country		Society Indicator points
Anti-c	competitive behavior		
SO7	Legal actions for anti-competitive behavior		Society Indicator points
Comp	liance		
SO8	Significant fines and non-monetary sanctions for non-compliance with laws and regulations		Society Indicator points
Produ	ct responsibility performance indicators		
Manag	gement approach	-	
	Disclosure on Management Approach		Product Responsibility Management approach
Custor	mer health and safety		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed		Product responsibility indicator points
PR2	Incidents of non-compliance with regulations and voluntary codes concerning health and		Product responsibility indicator points

	Name	Level	Response
	safety impacts of products and services		
Produ	act and service labeling		
PR3	Product and service information required by procedures		Product responsibility indicator points
PR4	Incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling		Product responsibility indicator points
PR5	Practices related to customer satisfaction, including results of surveys		Product responsibility indicator points
Mark	eting communications		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications		Product responsibility indicator points
PR7	Incidents of non-compliance with regulations and voluntary codes concerning marketing communications		Product responsibility indicator points
Custo	omer privacy	-	
PR8	Substantiated complaints regarding breaches of customer privacy and losses of customer data		Product responsibility indicator points
Comp	pliance		
PR9	Significant fines for non-compliance with laws and regulations concerning the provision and use of products and services		Product responsibility indicator points