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### 2022 Modern Slavery Transparency Statement Yara International ASA

#### 1. About this statement

Yara International ASA (Yara) 2022 Modern Slavery Transparency Statement (**Statement**) is for the financial year 1 January – 31 December 2022. The statement is pursuant to the UK *Modern Slavery Act 2015* and the Australian *Modern Slavery Act 2018* (Cth).

Yara operates and is managed as an integrated group with overarching policies, systems and processes that apply across our controlled entities. Yara's 2022 Modern Slavery Transparency Statement has therefore been prepared as a joint statement that is valid for Yara International ASA and its subsidiaries. These include, but are not limited to, Yara UK Limited, Yara Australia Pty Ltd and Yara Pilbara Fertilisers Pty Ltd. This statement is also valid for Yara Pilbara Nitrates Pty Ltd, an entity that is not fully owned, but is operated by a Yara entity and falls under the reporting requirements of the Australian *Modern Slavery Act 2018* (Cth). Yara Pilbara Nitrates Pty Ltd follows relevant Yara policies and procedures and utilises Yara systems.

The Statement is prepared based on information collected from all subsidiaries, and the entities mentioned above have been consulted on the Statement itself.

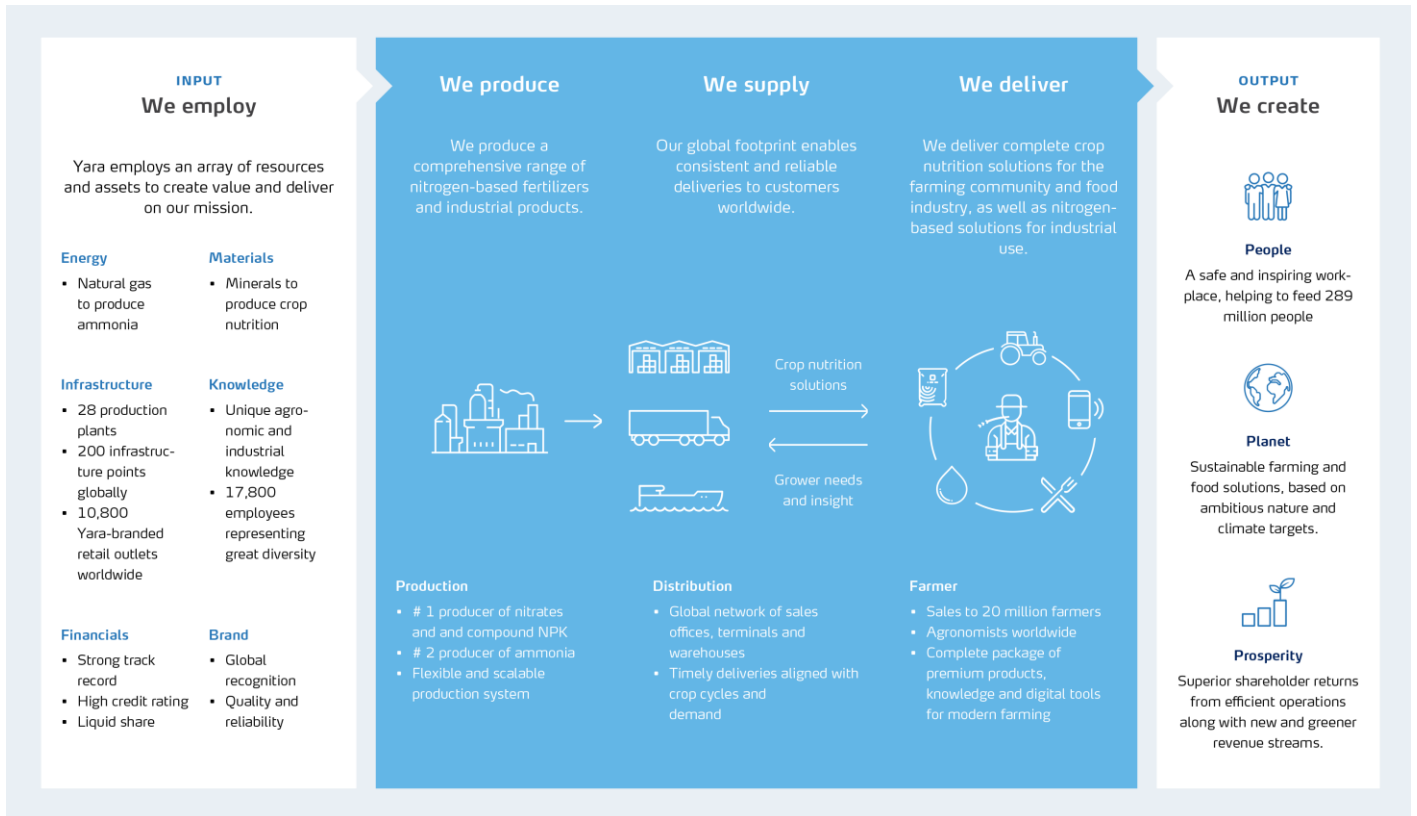
The table below sets out the reporting requirements and recommendations pursuant to the UK *Modern Slavery Act 2015* and the Australian *Modern Slavery Act 2018* (Cth) and where these are addressed in our Statement.

| Australian Act requirements   | UK Act recommendations  | This statement  |
|---|---|---|
| Identify the reporting entity   |   | 1. About this statement, p. 1   |
| Describe the structure, operations and supply chain of the reporting entity.  | Describe the organisation's structure, its business and its supply chain.   | 2. Our business and supply chain, p. 2  |
| Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls.  | Describe the parts of its business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps it has taken to assess and manage that risk.                      | 3. Human rights due diligence, p. 3   |
| Describe the actions taken by the reporting entity and any entities that reporting entity owns or controls to assess and address these risks, including due diligence and remediation processes           | Describe its policies in relation to slavery and human trafficking.<br><br>Describe its due diligence processes in relation to slavery and human trafficking in its business and supply chain.            | 3. Human rights due diligence, p. 3<br>4. Policies and commitments, p. 4<br>6. Grievance and whistleblowing channels, p. 5<br>7. Training and awareness, p. 6 |
| Describe how the reporting entity assesses the effectiveness of these actions   | Describe its effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate. | 5. Governance, p. 5<br>9. Assessing effectiveness, p. 6   |
| Describe the process of consultation with any entities the reporting entity owns or controls. In the case of a joint statement this must also describe consultation with the entity giving the statement. |   | 1. About this statement, p. 1   |
|   | Describe the training and capacity building about slavery and human trafficking available to its staff.   | 7. Training and awareness, p. 6   |
| Any other relevant information  |   |   |



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### 2. Our business and supply chain



Yara grows knowledge to responsibly feed the world and protect the planet. Supporting our vision of a world without hunger and a planet respected, we pursue a strategy of sustainable value growth, promoting climate-friendly crop nutrition and zero-emission energy solutions. Yara has a worldwide presence with about 17,000 employees and operations in over 60 countries.

Our business model combines production, sales and marketing in one, global system. It enables us to deliver premium products, share knowledge, and develop innovative solutions to farmers, distributors and food value chains worldwide.

Our operations are based on the efficient conversion of energy, and of natural minerals and nitrogen from the air into essential products for agriculture and industry. As the leading global provider of nitrogen fertilizers and industrial applications, we leverage our experience and knowledge to tailor solutions to local needs. Yara's value chain starts with mining operations and the sourcing of raw materials and extends to the distribution of crop nutrition and industrial solutions to customers worldwide.

A large part of Yara's overall costs are variable and related to sourcing. We source a wide variety of goods and services from more than 40,000 suppliers worldwide. Sourcing of natural gas and nutrients are important elements of our purchases and operating expenses. Close to 80% of Yara's operating expenses are related to the purchase of raw materials, energy costs and freight expenses. We have developed strong relationships with key suppliers to ensure continuity and profitability in our business.

The main materials and services used in our supply chain are:

**Feedstock and energy**, mainly natural gas, and in some cases other forms of hydrocarbons, and electricity. These are produced in many regions across the world and mostly sourced locally close to our production locations for the production of nitrogen fertilizers and industrial products.



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**Ammonia and Nitrogen-based products (N)**, are produced in the same way as Yara produces these, in many regions across the world, especially in so-called low-gas costs regions such as the Middle-East. These are sourced as input for our production processes, in addition to the materials we produce ourselves.

**Phosphorus (P)** occurs in natural geological deposits of phosphate rock, which is mined from the earth's crust. The largest phosphate rock resources are located in Morocco, China, Algeria, Syria, and Brazil. Yara sources P to produce granular and feed phosphates and NPK fertilizers.

**Potassium salts, or potash (K)**, are mined from naturally occurring ore bodies that were formed as seawater evaporated. Yara sources mainly from the countries with the largest deposits, such as Germany, Israel, Canada and Jordan. Purchases from Belarus and Russia were suspended in early 2022 due to geopolitical situations in the respective countries.

**Logistics Services**, especially maritime logistics and road transport for transport of some of the raw materials to our production units and deliveries of finished goods to the markets where we operate. Road transport services are provided from local service providers in the markets, whereas maritime logistics are mostly provided by globally operating suppliers.

Yara sources many other products and services, such as other crop nutrients; technical equipment for our production facilities; maintenance services; professional services; IT services and equipment; personal protective equipment (PPE) and safety equipment for site personnel; and packaging materials.

For more details on our operations and on how we manage our relationships with suppliers, please refer to [www.yara.com](http://www.yara.com).

### 3 Human Rights Due diligence

Human rights is integrated in our Compliance Program and risk management processes. Our human rights and geopolitical risk assessments rank Yara's countries of operation, as well as countries from which we source raw materials, in terms of human rights risk exposure. This guides our focus on where to conduct targeted human rights impact assessments (**HRIA**), which is an integral part of meeting our due diligence obligations. HRIAs are performed by independent external subject matter experts in locations where our operations have the highest impact on human rights, and where our leverage to remedy is considered highest.

Findings from HRIAs are presented to Executive Management and the Board of Directors. Mitigating actions remain a local management responsibility, and the Ethics and Compliance department monitors implementation and reports on progress.

Our human rights due diligence follows UN Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Business Conduct. We use the Integrity Due Diligence (**IDD**) process along with our Sustainable Procurement Policy and Supplier Compliance Management Process (under implementation) to identify our human rights risk exposure and manage compliance in the supply chain.

The IDD procedure is used for identification of human rights risk exposure in our supply chain. On a risk-basis, certain Business Partners are selected for additional follow-up, including in-depth due diligence work, training and other communications efforts. Depending on the matter, this is conducted by either the Ethics & Compliance department, other expert functions or the business line. Continued monitoring of business partner transactions is also part of the IDD procedure and consists of daily screening against sanctions and compliance databases as well as close cooperation between the business line and the Ethics and Compliance department. Compliance with the Code of Conduct for Yara's Business Partners is followed up by the business line, and by Procurement and HESQ functions.

In addition to the regular integrity due diligence questionnaire including key human rights related questions, specific human rights due diligence has been performed on strategic sourcing partners. These sourcing partners were selected based on geopolitical risks in country of origin, strategic importance, spend and product category. Findings were mostly related to environmental concerns, no significant breaches of human rights were identified. Nevertheless, we recognize the importance of continuous dialogue and monitoring.



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Compliance requirements, particularly related to anti-corruption and human rights, are integral to the part of the decision-making process for the assignment of capital for all of Yara's major investment activities. Yara's Capital Value Process includes clear compliance requirements for all projects covered by the policy, including due diligence activities and verification by the Ethics & Compliance department.

### 3.1 Risks of modern slavery in our operations and supply chain

Yara does not consider any of its fully owned operations to be at significant risk of child or forced labor, however we recognize that due to Yara's geographic risk, complex value chain and sector risk, many of the materials and services we source or purchase carry a risk of modern slavery, child labor and/or human trafficking.

The risk of modern slavery in Yara's operations increases in geographic areas without strong industrial relations laws and in circumstances where Yara subcontracts its workforce. For example, sectors with a traditionally transitory, highly casualised and/or subcontracted workforce like the construction industry, logistics or cleaning services generally carry a higher risk of modern slavery particularly when the people in these workforces are not engaged directly by Yara.

Work to further map human rights impacts and risks in our value chain, and to implement human rights considerations in our supplier compliance management process is ongoing and will continue in 2023. This includes assessments of sustainability risk factors within each of our procurement categories and our suppliers, including risks of child and forced labor. >> See more under 8. *Priorities and the way forward*, p. 6.

### 3.2 Identified impacts

The 2022 country human rights risk assessment identified 17 high-risk countries, down from 19 in 2021. All high- and medium-risk countries are monitored through the Compliance Program and specific action plans are developed to mitigate identified impacts.

In 2022 we conducted HRIAs covering our own operations, contracted labor on site, as well as logistics and transport directly connected to the sites. The findings show that Yara's use of contracted labor is a core driver of salient human rights risks for workers at Yara's sites, as well as in our supply chain, covering for instance third party run warehouses and logistics providers. Yara's ability to secure individual workers' labor rights, including fair wages, working hours, benefits, annual leave, work predictability and a safe and healthy workplace free from discrimination is reduced when using contracted labor. Performing heavy manual labor is an additional health and safety risk when combined with high temperatures and humidity.

No further significant breaches or human rights impacts related to modern slavery or child or forced labor were identified through our existing systems in 2022, either in our own operations nor in the supply chain. We recognize that the risk of child labor and labor rights violations in the agricultural sector are prevalent, and we continuously work to improve our due diligence processes to identify and mitigate human rights impacts, and expect the same from our business partners.

## 4. Policies and commitments

As a global company Yara is committed to respecting and protecting the rights of stakeholders that may be impacted by our business operations. Respecting human rights is fundamental to sound risk management and Yara's value creation.

We support the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the International Bill of Human Rights, the Voluntary Principles on Security and Human Rights and the core conventions of the International Labor Organization (ILO). As a signatory to the United Nations Global Compact, Yara is firmly committed to its ten core principles, which cover human rights, labor rights, environment and anti-corruption.

The key principles of Yara's compliance program are defined in the **Code of Conduct** which outlines our position and commitments on a wide range of topics, and which expressly prohibits forced labor, child labor and human trafficking. The Code of Conduct applies to all Yara employees, whether full-time, part-time, permanent or temporary, and to the members of the Board of Directors. We are proud to say that the document is translated into more than 15 languages and distributed globally. Yara's Code of Conduct is reviewed annually and is approved by the Board of Directors.



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The **Code of Conduct for Yara's Business Partners** considers internationally recognized and endorsed standards in key areas such as international human rights, business ethics and labor conditions. Yara expects its Business Partners to uphold similar standards and to require the same from its own set of Business Partners, especially those that conduct business for Yara. The Code of Conduct for Yara's Business Partners shall be included in all material contracts.

The **Ethics and Compliance Commitment** outline our Compliance Program for preventing corruption and human rights abuse, and to promote an ethical culture and responsible business conduct. It has been created for the benefit of all Yara's stakeholders.

Yara's first **Sustainable Procurement Policy** was launched in June 2022. This policy outlines how we intend to deliver sustainable value by promoting transparency and a higher standard of our suppliers' sustainability performance. It also forms the basis of the Sustainable Procurement Program launched in December 2022.

All policy documents are available on our website [www.yara.com](http://www.yara.com)

### 5. Governance

Yara's Ethics and Compliance Department has organizational responsibility to provide a best in class ethics and compliance program. The department plays a key role in the management of all risks related to corruption, fraud, human rights and Business Partner integrity. Ethics training of employees is among the key performance indicators (KPIs) followed by Yara's Board of Directors. The Ethics and Compliance department consists of 17 full time employees, with a corporate team in Oslo supported by a network of Regional Compliance Managers. The Regional Compliance Managers are responsible for implementing Yara's Compliance Program including providing training and giving guidance in their respective regions.

Ethics and compliance matters, including human rights, are regularly and formally discussed at the highest levels in the organization. The Chief Compliance Officer reports administratively to the Executive Vice President and General Counsel, twice annually to the Board of Directors, quarterly to the Board Audit and Sustainability Committee and monthly or as needed to the CEO on matters relating to ethics and compliance, including human rights.

Yara has a Compliance Committee, which is chaired by the CEO and attended by the members of Yara's Group Executive Board. The Compliance Committee meets quarterly and acts as a focal point for these topics.

Yara has established a Sustainability Network, which ensures that Yara has clearly established accountability, processes, and systems in place for our ESG policies and performance indicators. This includes matters related to ethics and compliance and human rights. The Sustainability Network includes representatives from our corporate functions: Sustainability Governance, Health, Environment, Safety and Quality (HESQ), Human Resources, Ethics and Compliance, Corporate Communications, and Enterprise Risk Management, as well as representatives from the business line.

### 6. Grievance and whistleblowing channels

Many of Yara's production sites have established green lines or communicate similar channels for neighbors and other stakeholders to call in questions, suggestions, or criticisms. Social media is also increasingly used to engage with local communities. Our local production units have systems in place to register and follow up complaints and other feedback from external stakeholders. Grievances related to our environmental performance are reported monthly to our central Corporate HESQ function. Several product quality complaint handling systems are also in place, each adapted to the various business models and operations throughout the world. Our country websites feature contact forms for anyone who wants to raise questions or provide feedback.

In 2022, we continued assessing the effectiveness of our grievance channels. Accessibility to grievance channels in local languages has been improved and raising awareness of grievance processes in general continues.

Employees and Business Partners are expected to report suspected violations of the Code of Conduct, Yara's policies and procedures, or laws and regulations in our own operations and in our supply chain. For employees the first point



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of contact should be the line manager. Alternatively, both employees and external stakeholders may use the Ethics Hotline which is available in 60 languages 24 hours a day, 7 days a week. Our website and intranet also feature an option to contact the Ethics and Compliance department directly at [ethics@yara.com](mailto:ethics@yara.com). Yara has an obligation to investigate all reports made, and all notifications are treated confidentially.

### 7. Training and awareness

Human rights is included in all ethics and compliance training, including mandatory e-learning for new hires and face-to-face training programs. We also have additional e-learning modules covering topics from the Code of Conduct that are available to all Yara employees. This includes Ethical conduct and reporting concerns, with a specific section on Human rights, as well as a separate e-learning course, "Business and Human Rights" launched in 2022. The Ethics and Compliance training program is delivered by dedicated Regional Compliance Managers.

In 2022 more than 3700 employees received 'face-to-face' training in ethics and compliance related matters, including human rights as a distinct topic. Since we introduced human rights in our training portfolio in 2018, 1399 Yara employees have received training specifically on human rights. Read more about our training performance in our 2022 Sustainability Report available on [www.yara.com](http://www.yara.com).

As a response to our commitment to the Voluntary Principles on Security and Human Rights (**VP**), we continued to roll out our specific training program incorporating Yara's program for human rights and VP training material in 2022. As per 31 December 2022 Yara has ended its VP membership, however the training material will continue to be mandatory for relevant internal staff and contracted security providers. On a risk-basis, certain Business Partners are selected for additional follow-up, including training and other communications efforts. Depending on the matter, this is conducted by either the Ethics & Compliance department, other expert functions or the business line.

### 8. Priorities and the way forward

Yara is committed to continuously improving our work on human rights due diligence, both in our own operations and in our supply chain. Human rights impact assessments, or equivalent assessments of key projects and operations, have been performed for high-risk countries where Yara has operations, as per the dedicated human rights risk assessment. Where risk of negative human rights impacts from our operations has been identified, action plans were developed. Regular status monitoring is continuing up until completion. Going forward, it is recommended that overall human rights risk exposure is continued to be monitored as part of our geopolitical risk assessment. In 2023, instead of continuing to perform HRIAs per country, the focus will be on the salient risks of negative impacts consistently identified in HRIAs performed to date. Global initiatives to eliminate or minimize possible negative impact from Yara's operations on affected rights-holders human rights is our main priority.

Yara is committed to being part of a responsible and sustainable supply chain and will continue to work on improving our systems and processes to achieve this objective, including implementing the various elements of the Sustainable Procurement Program in 2023 and beyond. A target for 2023 is to perform human rights due diligence activities on selected high risk business partners including audits and training. We will also implement a comprehensive Supplier Compliance Management Process to enable systematic and risk-based assessments and monitoring of our suppliers' compliance with requirements and standards. Independent sustainability ratings and supplier audits will be key elements of this process.

Additionally, in 2023, Yara will pilot a corporate program to conduct several supplier audits globally and to aggregate information on locally executed audits in order to increase visibility and improve reporting. These are essential steps in advancing our human rights due diligence efforts, both to meet our Mission, Vision and Values and our legislative obligations in the expanding mandatory human rights due diligence landscape.

### 9. Assessing effectiveness

Yara International ASA has a dedicated Ethics & Compliance team to address the identification of human rights risks, including modern slavery, child labor and human trafficking at group level. The effectiveness of the Compliance



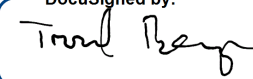
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Program is evaluated annually in the business plan process and an annual maturity assessment of the program is presented to the Board of Directors. Policies and procedures follow the established renewal cycle of three years on the Yara Steering System.

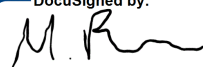
The Code of Conduct was reviewed according to established process and updated in 2022, valid from 1 January 2023. This includes the chapter on human rights in the Code of Conduct, which is approved by the Yara CEO and Board of Directors. Material changes to the Code of Conduct include a new section on how we work with sanctions and a section on non-financial accountability and transparency. No material changes to the Code of Conduct for Yara's Business Partners were made in 2022.

More information about our Sustainability and Human Rights performance can be found in Yara's 2022 Sustainability Report available on [www.yara.com](http://www.yara.com).

### Trond Berger, Chairperson of the Board Yara International ASA

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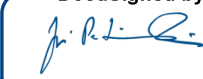
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### Chairperson of the Board Yara UK Limited