YARA PHOSYN LIMITED

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

Registered No. 01035807

YARA PHOSYN LIMITED
DIRECTORS' REPORT FOR THE YEAR TO 31 DECEMBER 2019

The Directors present their report and audited accounts for the year ended 31 December 2019. The Directors have taken advantage of the small company provisions in preparing the Directors' report and accordingly a separate Strategic Report is not presented.

BUSINESS REVIEW AND PRINCIPAL ACTIVITIES

The company is 100% owned by Yara UK Limited. Yara UK Limited is a wholly owned subsidiary of Fertilizer Holdings AS, which is itself a wholly owned subsidiary of Yara International ASA, a quoted company on the Norwegian Stock Exchange.

The principal activity of the company is that of a holding company and the directors do not expect any changes to the principal activity in the foreseeable future.

The loss for the year was £6,000 (2018: £nil).

The company has proposed and paid dividends of £nil (2018: £nil).

GOING CONCERN

The Directors have considered the going concern assumption and formed the conclusion that there is a reasonable expectation that the company will continue to operate in the foreseeable future. The Directors have considered the company's forecasts for the period to the end of December 2020 and up to at least 12 months post signature of these statutory accounts as well as any potential uncertainties in these forecasts. At the time of writing, Yara is fortunate not to have been dramatically impacted by coronavirus as has been seen in some business sectors. As a non-trading holding company the effects of Coronavirus on this entity is expected to be very limited.

DIRECTORS

Directors who served during the year and to the date of this report were as follows:
Mr C S Grey
Mr J H D Hancock (appointed on 9th January 2019)

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties for the company relate to the carrying value of the investment in its subsidiaries and the recoverability of intercompany receivables. The directors monitor these risks closely with reference to the performance and position of the other group companies concerned.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, International Accounting Standard 1 requires that directors:

- properly select and apply accounting policies;
- present information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- provide additional disclosures when compliance with the specific requirements in IFRSs are insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance; and
- make an assessment of the company's ability to continue as a going concern.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YARA PHOSYN LIMITED
DIRECTORS' REPORT FOR THE YEAR TO 31 DECEMBER 2019 (continued)

DIRECTORS' STATEMENT OF INFORMATION GIVEN TO AUDITOR

Each of the persons who is a director at the date of approval of this report confirms that:

- as far as the director is aware, there is no relevant audit information of which the company's auditor is unaware; and
- the director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provision of s418 of the Companies Act 2006.

AUDITOR

A resolution to re-appoint Deloitte LLP as the company's auditor will be proposed at the forthcoming Annual General Meeting.

This report was approved by the board of directors on and signed on its behalf by:

Registered Office
Harvest House
Europarc
Grimsby
N.E. Lincolnshire
DN37 9TZ

C S Grey
Director
9 September 2020

Report on the audit of the financial statements

Opinion
In our opinion the financial statements of Yara Phosyn Limited ("the company"):

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its loss for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Yara Phosyn Limited which comprise:

- the Income Statement
- the Statement of Comprehensive Income
- the Balance Sheet
- the Cash Flow Statement
- the Statement of Changes in Equity; and
- the related notes 1 to 12

The financial reporting framework that has been applied in their preparation is applicable law and IFRSs as adopted by the European Union.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's ("FRC's") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We are required by ISAs (UK) to report in respect of the following matters where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

Other information

The directors are responsible for the other information. The other information comprises the information included in the report and accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in respect of these matters.

Responsibilities of directors

As explained more fully in the directors' responsibility statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Manning FCA (Senior Statutory Auditor)
for and on behalf of Deloitte LLP
Statutory Auditor
Leeds, United Kingdom
Date: 9 September 2020

YARA PHOSYN LIMITED
INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £000	2018 £000
Other non-operating items	(6)	-
LOSS BEFORE TAXATION	(6)	-
Income tax	-	-
LOSS FOR THE YEAR ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT	(6)	-

All the results for the year relate to continuing operations. The accompanying notes are an integral part of this profit and loss account.

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £000	2018 £000
Loss for the year	(6)	-
Total comprehensive expense for the year	(6)	-

YARA PHOSYN LIMITED
BALANCE SHEET AS AT 31 DECEMBER 2019

	NOTE	2019 £000	2018 £000
NON-CURRENT ASSETS			
Investments in subsidiaries	7	21	27
		21	27
CURRENT ASSETS			
Trade and other receivables	8	516	516
NET CURRENT ASSET		516	516
TOTAL ASSETS		537	543
NET ASSETS		537	543
EQUITY			
Share capital	10	94	94
Capital Redemption Reserve		299	299
Retained earnings		144	150
TOTAL EQUITY ATTRIBUTABLE TO SHAREHOLDERS		537	543

The company's financial statements (registered no. 01035807) for the year ended 31 December 2019 were approved by the Board and authorised for issue on 9 September 2020 and the Balance Sheet was signed on the Board's behalf by C S Grey.

C S Grey
Director

YARA PHOSYN LIMITED
CASH FLOW STATEMENT AS AT 31 DECEMBER 2019

	2019 £000	2018 £000
Operating profit	-	-
Decrease in trade and other receivables	-	-
Net cash flow from operating activities	-	-
Dividends received	-	-
Dividends paid	-	-
Net cash flow from investing activities	-	-
Increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at the end of the year	-	-

STATEMENT OF CHANGES IN EQUITY AS AT 31 DECEMBER 2019	Share Capital £000	Capital Redemption Reserve £000	Profit and Loss Account £000	Total £000
At 1 January 2018	94	299	150	543
Result for the year and total comprehensive income	-	-	-	-
At 31 December 2018	94	299	150	543
Loss for the year and total comprehensive expense	-	-	(6)	(6)
At 31 December 2019	94	299	144	537

The balance classified as share capital includes the total net proceeds on issue of the company's equity share capital comprising £1 ordinary shares.

1 BASIS OF ACCOUNTING

The company is a private company limited by shares, incorporated in the United Kingdom, domiciled and registered in England & Wales.

The company's financial statements have been prepared in accordance with IFRSs as adopted by the European Union and as applied in accordance with the provisions of the Companies Act 2006. The principal accounting policies adopted by the company are set out in Note 2.

2 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements are prepared in accordance with IFRS and the historical cost basis. The company transferred its trade, assets and liabilities, except for the investment in subsidiary undertakings, to a fellow subsidiary company on 31 December 2008 and has ceased trading becoming a holding company for these investments.

The Directors have considered the going concern assumption given uncertainties in the current economic climate and formed the conclusion that there is a reasonable expectation that the company will continue to operate in the foreseeable future. The Directors have considered the position of the company at 31 December 2019 and the future cash flow forecasts of the company in forming this judgment. Accordingly, the accounts have been prepared on the going concern basis. At the time of writing, Yara is fortunate not to have been dramatically impacted by Coronavirus as has been seen in some business sectors. As a non-trading holding company the effects of Coronavirus on this entity is expected to be very limited.

The accounting policies which follow set out those policies which apply in preparing the financial statements for the year ended 31 December 2019 and have been applied consistently in the current and preceding years.

The company financial statements are presented in Sterling and all values are rounded to the nearest thousand pounds (£000) except where otherwise indicated.

b) Investments in subsidiaries undertakings

In its financial statements the company recognises its investments in subsidiaries at cost or at their impaired valuation. Dividend income from investments is recognised when the shareholders' rights to receive payment have been established (provided that it is probable that the economic benefits will flow to the group and the amount of revenue can be measured reliably).

2 ACCOUNTING POLICIES (continued)

c) Impairment of assets

The company assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the company makes an estimate of the net recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined by individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted at their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations are recognised in the income statement in those expense categories consistent with the function of the impaired asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may be decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the assets recoverable amount since the last impairment loss was recognised. If that is the case the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised in the income statement unless the asset is carried at revalued amount, in which case the reversal is treated as a revaluation increase. After each such reversal the depreciation charge is adjusted in future periods to allocate the assets revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

d) Trade and other receivables

Trade receivables are recognised and carried at the lower of their original invoice value and their expected recoverable amount. Expected recoverable amount is determined in accordance with IFRS 9 reflecting an estimate of the expected credit losses related to the receivables and any impairment of trade and other receivables is recognised by way of separate allowance account. Provision is made where there is evidence that the company will not be able to recover the balances in full. Balances are written off where the probability of recovery is assessed as being remote.

e) Group Accounts

The results of the company are included in the accounts of Yara International ASA, incorporated in Norway. The company is consequently exempt from the obligation to prepare and deliver group accounts under section 400 of the Companies Act 2006, following the adoption of the 7th Directive of the European Union by the Norwegian Government. As a result these accounts present information about the company as an individual undertaking and not about its group.

2 ACCOUNTING POLICIES (continued)

f) Adoption of new and revised Standards

In the current period, the company has adopted the following Standards and Interpretations with no material impact on the financial statements.

New or revised Standards:
Annual Improvements to IFRS Standards 2015-2017 Cycle

Amendments:

IFRS 9	Prepayment features with negative compensation
IAS 19	Plan Amendment, Curtailment or Settlement

At the date of authorisation of these financial statements the following Standards and Interpretations, considered relevant to the company which have not been applied in these financial statements were in issue but not yet effective :

Amendments:

IFRS 3	Definition of a business (not yet endorsed by the EU)
References to the	Conceptual Framework in IFRS Standards (not yet endorsed by the EU)
IAS 1 and IAS 8	Definition of Material (not yet endorsed by the EU)
IFRS 17	Insurance Contracts

The directors do not expect that the adoption of the Standards listed above will have a material impact on the financial statements of the company in future periods.

g) Financial instruments

Financial assets and financial liabilities are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets are classified as 'loans and receivables' and financial liabilities are classified as 'other financial liabilities' within the meaning of IFRS 9.

Loans and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment. Interest income is recognised by applying the effective interest rate, except for short term receivables when the recognition of interest would be immaterial.

2 ACCOUNTING POLICIES (continued)

g) Financial instruments (continued)

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted. Provision is made based on an expected credit loss model in accordance with IFRS 9.

Objective evidence of impairment could include:

- Significant financial difficulty of the issuer or counterparty; or
- Default or delinquency in interest or principal payments
- It becoming probable that the borrower will enter bankruptcy or financial re-organisation.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

If, in subsequent a period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed through the profit and loss to the extent that the carrying amount of the investment at the date of impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Derecognition of financial assets

The company derecognises a financial asset only when the contractual rights to the cash flows from the asset expire; or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the company retains substantially all the risks and rewards of ownership of a transferred financial asset the company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

Financial liabilities and equity

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

3 KEYS SOURCES OF ESTIMATION UNCERTAINTY, JUDGEMENTS AND ASSUMPTIONS

The preparation of financial statements in accordance with IFRSs and applying the chosen accounting policies requires management to make judgements, estimates and assumptions that affect the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from those estimates. The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.
There are no other critical accounting judgements or key sources of estimation uncertainty.

4 OPERATING PROFIT

The auditor's remuneration for the audit of the company's financial statements of £500 (2018: £500) was borne by the parent company in the current and prior year.

5 STAFF COSTS AND DIRECTORS' EMOLUMENTS

(a) Staff costs

The company has no employees in the current year or prior year except for directors.

(b) Directors' emoluments

The directors received no emoluments in respect of their services as directors of Yara Phosyn Limited. The emoluments of all directors are paid by the parent company.

6 TAXATION

Tax on loss on ordinary activities

The company has no tax charge in either the current year or prior year.

At 31 December 2019 no deferred tax liability has been recognised (2018: nil) in respect of any taxes that would be payable on the unremitted earnings of certain subsidiaries of the company, as the company can control the timing of any such payments. The temporary difference associated with investments in subsidiaries is not a material amount.

There is no unprovided deferred tax in either the current year or the prior year.

7 INVESTMENTS IN SUBSIDIARIES

	£000
Cost:	
At 1 January 2018 and 31 December 2018	27
Disposal in year	(6)
31 December 2019	21
Net book value	
31 December 2019	21
31 December 2018	27

The disposal in the year relates to the dissolution of Phosyn Italia srl, previously in liquidation.

Details of the investments in which the company holds 20% or more of the nominal value of ordinary share capital are as follows:

	Proportion of voting rights and shares held (%)	Nature of business
Phosyn Chemicals Limited	100	Dormant
Megalab.net Limited	100	Dormant
Lancrop Laboratories Limited	100	Dormant

All of the above companies are incorporated England and Wales, and registered at Harvest House, Europarc, Grimsby DN37 9TZ

Yara Chile Fertilizantes Limitada Registered Office Av. Pedro de Valdivia 1215, Of.309, Providencia, Santiago, Chile	100	Distribution of Trace Elements

Details of the other investments in which the company holds less than 20% of the nominal value of ordinary share capital are as follows:

SARL Agricom International Registered Office Oued El Karma, Gue de Constantine, Alger 16000, Algeria	6.86	Distribution of Trace Elements

8 TRADE AND OTHER RECEIVABLES

	2019 £000	2018 £000
Amounts owed by group undertakings	516	516

The directors consider that the carrying amount of trade and other receivables approximates their fair value.

9 FINANCIAL INSTRUMENTS

Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 2 to the financial statements.

Categories of financial instruments

The carrying amounts of the company's financial instruments are disclosed in the notes to the financial statements. The company's financial assets are measured at amortised cost. The company's financial liabilities are categorised as 'other financial liabilities' and are measured at amortised cost.
Foreign currency

The company is not exposed to foreign currency risks as the company has no foreign currency denominated monetary assets or liabilities.

Interest rate risk management

The company is not exposed to interest rate risk as the company has no borrowings.

Capital risk management

The company operates a cash pooling facility with its ultimate parent company, Yara International ASA.

Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the directors of the company. However, the framework for the day to day management of short, medium and long term funding is set by the parent company that provides finance facilities to companies within the group.

Undiscounted liquidity profile of the financial assets and liabilities is as follows.

Year ended 31 December 2019

	Within 1 Year £000	1-2 Years £000	2-3 Years £000	3-4 Years £000	4-5 Years £000	More than 5 Years £000	Total £000
Trade receivables	516	-	-	-	-	-	516

Year ended 31 December 2018

	Within 1 Year £000	1-2 Years £000	2-3 Years £000	3-4 Years £000	4-5 Years £000	More than 5 Years £000	Total £000
Trade receivables	516	-	-	-	-	-	516

10 AUTHORISED AND ISSUED SHARE CAPITAL

	2019	2018
	£000	£000
Authorised:		
1,230,000 Ordinary shares of £1 each	1,230	1,230
	£000	£000
Issued and fully paid		
93,724 Ordinary shares of £1 each	94	94

11 RELATED PARTY TRANSACTIONS

Transactions entered into, and trading balances outstanding as 31 December with other group companies which are related parties, are as follows:

	Services rendered to related party	Services purchased from related party	Materials purchased from related party	Materials sold to related party	Amounts owed by related parties	Amounts owed to related parties
	£000	£000	£000	£000	£000	£000
Parent / Ultimate Parent						
2019	-	-	-	-	516	-
2018	-	-	-	-	516	-

The amounts outstanding are unsecured and will be settled in cash. No guarantees have been given or received and no provisions have been made for doubtful debts in respect of the amounts owed by related parties.

12 PARENT UNDERTAKING AND CONTROLLING PARTY

The company's immediate parent undertaking is Yara UK Limited.

The ultimate parent company and controlling party is Yara International ASA, incorporated in Norway. This is the parent undertaking of the smallest and largest group which consolidates the financial statements of the company.

Copies of the Yara International ASA accounts can be obtained at the registered office of the company at Yara International ASA, Drammensveien 131, 0277 Oslo, Norway.
Copies of the Yara UK Limited accounts can be obtained at the registered office of the company at Yara UK Limited, Harvest House, Europarc, Grimsby, N E Lincolnshire DN37 9TZ.