

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name Nutrien Ltd.

Reporting Year **From** 1/1/2019 **To:** 12/31/2019 **Date submitted** 5/27/2020

Reporting Entity ESTMA Identification Number E180886

Original Submission
 Amended Report

Other Subsidiaries Included
 (optional field)

For Consolidated Reports - Subsidiary Reporting Entities Included in Report:

E223738 (Potash Corporation of Saskatchewan Inc.)
 E980981 (Agrium Inc.)
 E796540 (Agrium Potash Ltd.)

Not Substituted

Attestation by Reporting Entity

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Full Name of Director or Officer of Reporting Entity Pedro Farah **Date** 5/27/2020

Position Title Executive Vice President and Chief Financial Officer

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Payments by Payee

Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ^{1,2}
Canada	Government of Canada	Receiver General for Canada	1,510,000	-	40,000	-	-	-	-	1,550,000	Federal income tax and fees
Canada -Saskatchewan	Government of Saskatchewan	Ministry of the Economy Ministry of Finance Ministry of Energy and Resources Saskatchewan Power Corporation Technical Safety Authority of Saskatchewan	303,260,000	51,620,000	10,160,000	-	-	-	-	365,040,000	Potash production tax, resource surcharge, royalties, mineral lease fees, acreage tax and other fees.
Canada -New Brunswick	Government of New Brunswick	Ministry of Finance New Brunswick Energy & Utilities Board	2,000,000	190,000	160,000	-	-	-	-	2,350,000	Municipal tax, royalties, mineral lease fees and other fees
Canada -Saskatchewan	Rural Municipality of Rocanville No. 151		6,430,000	-	-	-	-	-	-	6,430,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Vanscoy No. 345		4,330,000	-	-	-	-	-	-	4,330,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Osborne No. 310		4,240,000	-	-	-	-	-	-	4,240,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Corman Park No. 344		3,700,000	-	-	-	-	-	-	3,700,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Blucher No. 343		3,610,000	-	-	-	-	-	-	3,610,000	Municipal tax
United States of America	Government of the United States of America	Department of Treasury	2,260,000	-	-	-	-	-	-	2,260,000	Federal income tax and fees
United States of America	State of Florida	Department of Revenue Department of Environmental Protection Department of Treasury Department of Revenue	3,270,000	-	150,000	-	-	-	-	3,420,000	Severance tax, state tax and fees
United States of America	State of North Carolina	Department of Treasury Division of Air Quality Division of Water Quality East Carolina University	1,630,000	-	320,000	-	-	-	-	1,950,000	Franchise tax and fees
United States of America	State of Tennessee	Department of Revenue	250,000	-	-	-	-	-	-	250,000	Franchise tax
United States of America	Beaufort County NC		7,500,000	-	-	-	-	-	-	7,500,000	Property tax
United States of America	State of Illinois	Department of Revenue	350,000	-	-	-	-	-	-	350,000	State and Franchise tax
United States of America	Hamilton County FL		5,000,000	-	50,000	-	-	-	-	5,050,000	Property tax and fees

Additional Notes^{1,2}: ¹ This report is presented in United States dollars ("US dollars"), which was determined to be the functional currency of the company and the majority of its subsidiaries. Payments made to Canadian payees in Canadian dollars were converted at the exchange rate existing at the time of the payment, approximated using the average exchange rate for the month prior to the item being recorded. The average annual exchange rate to convert payments incurred in Canadian dollars to US dollars was 1.3279.

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ^{1,2}
Canada -Saskatchewan	Rocanville SK	6,780,000	18,890,000	510,000	-	-	-	-	26,180,000	
Canada -Saskatchewan	Lanigan SK	4,300,000	9,540,000	340,000	-	-	-	-	14,180,000	
Canada -Saskatchewan	Allan SK	2,860,000	9,890,000	1,280,000	-	-	-	-	14,030,000	
Canada -Saskatchewan	Cory SK	3,920,000	3,900,000	230,000	-	-	-	-	8,050,000	
Canada -New Brunswick	New Brunswick	2,000,000	190,000	170,000	-	-	-	-	2,360,000	
Canada -Saskatchewan	Patience Lake SK	810,000	950,000	160,000	-	-	-	-	1,920,000	
Canada -Saskatchewan	Vanscoy SK	21,640,000	8,450,000	6,230,000	-	-	-	-	36,320,000	
Canada	Corporate	286,770,000	-	1,440,000	-	-	-	-	288,210,000	"Taxes" relates to certain income taxes, potash production tax and resource surcharge not attributable to a specific project and are assessed at the corporate level.
United States of America	Aurora NC	11,800,000	-	320,000	-	-	-	-	12,120,000	
United States of America	White Springs FL	8,460,000	-	200,000	-	-	-	-	8,660,000	

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