

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Agrium Inc.					
Reporting Year	From	1/1/2017	To:	12/31/2017	Date submitted	5/30/2018
Reporting Entity ESTMA Identification Number	E980981 (Agrium Inc.)		<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report			
Other Subsidiaries Included (optional field)						
For Consolidated Reports - Subsidiary Reporting Entities Included in Report:	E243932 (Agrium, a general partnership) E796540 (Agrium Potash Ltd.)					
Not Substituted						
Attestation by Reporting Entity						
<i>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.</i>						
Full Name of Director or Officer of Reporting Entity	Fredrick R. Thun			Date	5/30/2018	
Position Title	Vice President, Finance & Accounting					

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Subsidiary Reporting Entities (if necessary)	E243932 (Agrium, a general partnership) E796540 (Agrium Potash Ltd.)										

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Canada	Canada Revenue Agency		6,770,000	-	-					6,770,000	Federal corporate income taxes. Please note we cannot identify and disaggregate the portion of our taxes specifically related to our in-scope projects and therefore have reported income taxes at the payee level.
Canada -Alberta	Alberta Treasury Board and Finance		1,810,000	-	-					1,810,000	Provincial corporate income taxes. Please note we cannot identify and disaggregate the portion of our taxes specifically related to our in-scope projects and therefore have reported income taxes at the payee level.
Canada -Saskatchewan	Saskatchewan Ministry of Finance		20,500,000	-	1,510,000					22,010,000	Resource surcharge tax and mineral lease payments on Vanscoy potash mine.
Canada -Saskatchewan	Saskatchewan Ministry of Energy and Resources		270,000	10,350,000	-					10,620,000	Royalties on Vanscoy potash mine
Canada -Saskatchewan	Rural Municipality of Vanscoy		5,980,000	-	-					5,980,000	Property tax on Vanscoy potash mine.
United States of America	Internal Revenue Service		24,640,000	-	-					24,640,000	Federal corporate income taxes - \$18.98M USD paid translated at an annual average rate of 1.2986. Please note we cannot identify and disaggregate the portion of our taxes specifically related to our in-scope projects and therefore have reported income taxes at the payee level.
United States of America	Office of Natural Resource Revenue		-	3,240,000	80,000					3,320,000	Royalty payments related to exploration and extraction of ores - \$2.49M USD paid translated at an annual average rate of 1.2986. Surface lease application fees - \$60K USD translated at an annual average rate of 1.2986.
United States of America	U.S. Department of the Interior		-	-	320,000					320,000	Lease payments and other fees paid relating to extraction of ores - \$247K USD translated at an annual average rate of 1.2986.
United States of America	Idaho Department of Lands		-	370,000	-					370,000	Royalties related to exploration and extraction of ores - \$288K USD translated at an annual average rate of 1.2986.
United States of America	Idaho Fish and Game		-	-	560,000					560,000	One-time mitigation agreement payment arising from negotiation of new mine - \$432K USD translated at an annual average rate of 1.2986.
United States of America	Idaho Department of Environmental Quality		-	-	420,000					420,000	Various reclamation and closure related fees paid - \$320K USD translated at an annual average rate of 1.2986.
United States of America	Caribou County		1,150,000	-	-					1,150,000	Property tax on Conda mining site - \$880K USD paid translated at an annual average rate of 1.2986.
United States of America	Arizona Department of Revenue		290,000	-	-					290,000	State taxes paid - \$227K USD translated at an annual average rate of 1.2986.
United States of America	Idaho State Tax Commission		1,950,000	-	-					1,950,000	State taxes paid - \$1.50M USD translated at an annual average rate of 1.2986.

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United States of America	Illinois Department of Revenue		3,430,000	-	-					3,430,000	State taxes paid - \$2.64M USD translated at an annual average rate of 1.2986.
United States of America	Kansas Department of Revenue		230,000	-	-					230,000	State taxes paid - \$177K USD translated at an annual average rate of 1.2986.
United States of America	Michigan Department of Treasury		760,000	-	-					760,000	State taxes paid - \$589K USD translated at an annual average rate of 1.2986.
United States of America	Minnesota Department of Revenue		2,520,000	-	-					2,520,000	State taxes paid - \$1.94M USD translated at an annual average rate of 1.2986.
United States of America	Nebraska Department of Revenue		180,000	-	-					180,000	State taxes paid - \$137K USD translated at an annual average rate of 1.2986.
United States of America	Missouri Department of Revenue		120,000	-	-					120,000	State taxes paid - \$93K USD translated at an annual average rate of 1.2986.
United States of America	New York State Department of Taxation and Finance		330,000	-	-					330,000	State taxes paid - \$253K USD translated at an annual average rate of 1.2986.
United States of America	North Dakota Office of State Tax Commissioner		140,000	-	-					140,000	State taxes paid - \$107K USD translated at an annual average rate of 1.2986.
United States of America	Texas Comptroller of Public Accounts		590,000	-	-					590,000	State taxes paid - \$458K USD translated at an annual average rate of 1.2986.
United States of America	California Franchise Tax Board		4,760,000	-	-					4,760,000	State taxes paid - \$3.67M USD translated at an annual average rate of 1.2986.

Additional Notes:

¹ Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).
² Optional field.
³ When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.
⁴ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

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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 ^{2,3}
Additional Notes³:										

¹ Enter the project that the payment is attributed to. Some payments may not be attributable to a specific project, and do not need to be disclosed in the "Payments by Project" table.

² When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

³ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the "Additional Notes" row or the "Notes" column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.