

Independent Assurance Statement to The Mosaic Company

ERM Certification and Verification Services (ERM CVS) was engaged by The Mosaic Company ('Mosaic') to provide assurance in relation to the information set out below and presented in the 2020 Sustainability Disclosure and GRI Index ('the Report').

Engagement summary

Scope of our assurance engagement	<p>Whether the 2020 data and related explanatory notes for the following environmental indicators are fairly presented, in all material respects, with the reporting criteria.</p> <ul style="list-style-type: none">• Total energy (direct and indirect) and by category: direct energy and indirect energy [GJ]• Total GHG emissions (Scope 1 & 2 location-based) [MTN CO₂e]• Scope 1 GHG emissions (Fuels & Phosphate rock) [MTN CO₂e]• Scope 2 GHG emissions (location-based) [MTN CO₂e]• Total Scope 3 emissions comprised of the following categories: Category 1, Category 3, Category 4, Category 6, Category 11, Category 15 [MTN CO₂e]• Year-over-year change in GHG emissions (Scope 1 & 2 (location-based)) between 2019 and 2020 [%]• Total water withdrawal and water withdrawal per source: (groundwater, municipal water, surface water (seawater and other surface water), reclaimed wastewater) [m³]
Reporting criteria	<p>WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2, and 3 GHG emissions. The Mosaic Company's internal reporting criteria and definitions for the other indicators.</p>
Assurance standard	<p>ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).</p>
Assurance level	<p>Limited assurance.</p>
Respective responsibilities	<p>Mosaic is responsible for preparing the Report and for the collection and presentation of the information within it.</p> <p>ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusions

Based on our activities, as described below, nothing has come to our attention to indicate that the 2020 data and related explanatory notes for the environmental indicators under 'Scope' above are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures which varied across the disclosures covered by our assurance engagement, as follows:

- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review processes) used for collecting and reporting the selected indicators.
- Virtual visits with three sites (Belle Plaine, CA; New Wales, US; and Uncle Sam, US) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator.
- An analytical review of the data and a check on the completeness and accuracy of the corporate data consolidation, including conversion factors and emission factors used.
- A virtual visit to the Mosaic headquarters to interview Mosaic personnel and review program documentation, including calls with business level representatives to review calculations and assess the local internal quality and assurance process.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- Reviewing the presentation of information relevant to the scope of our work in the report to ensure consistency with our findings.

The limitations of our engagement

Due to travel restrictions relating to COVID-19, our assurance activities consisted of desktop reviews of data and related information, and virtual meetings and interviews with Mosaic personnel.

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. For this year's assurance engagement, we did not visit any operational sites.

Beth Wyke
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