

# Independent Assurance Statement to The Mosaic Company

ERM Certification and Verification Services, Inc. (“ERM CVS”) was engaged The Mosaic Company (“Mosaic”) to provide assurance in relation to the information set out below and presented in the 2021 Sustainability Disclosure and GRI Index (“the Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2021 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"> <li>• <b>Total energy (direct and indirect) and by category: direct energy and indirect energy</b> [GJ]</li> <li>• <b>Total GHG emissions (Scope 1 &amp; 2 location-based)</b> [million MTCO<sub>2</sub>e]</li> <li>• <b>Scope 1 GHG emissions</b> [million MTCO<sub>2</sub>e]</li> <li>• <b>Scope 2 GHG emissions (location-based)</b> [million MTCO<sub>2</sub>e]</li> <li>• <b>Total Scope 3 emissions from the following categories</b> [million MTCO<sub>2</sub>e]: <ul style="list-style-type: none"> <li>• Category 1: Purchased Goods and Services – Ammonia purchases</li> <li>• Category 3: Fuel- and energy-related activities</li> <li>• Category 4: Upstream Transportation and Distribution – Florida and Louisiana trucking; US, Brazil, and Canada rail</li> <li>• Category 11: Use of sold products</li> <li>• Category 15: Investments – Ma'aden Wa'ad Al Shamal Phosphate Company (MWSPC) only</li> </ul> </li> <li>• <b>Total water withdrawal <u>and</u> water withdrawal per source:</b> (groundwater, municipal water, surface water (seawater and other surface water), reclaimed wastewater) [cubic meters]</li> </ul>
Reporting criteria	<p>WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2, and 3 GHG emissions.</p> <p>The Mosaic Company's internal reporting criteria and definitions for the other indicators.</p>
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
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 a conclusion on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

## Our qualified conclusion

In our opinion, except for the matter described in the “Basis for qualified conclusion” paragraph below, nothing has come to our attention to indicate that the 2021 data and related explanatory notes for the environmental indicators and data under “Scope of our assurance engagement” above are not fairly presented in the Report, in all material respects, with the reporting criteria.

## Basis for qualified conclusion

We have not been able to obtain sufficient appropriate evidence to form a conclusion on **Scope 3 Category 15: Investments** due to the lack of available source data. Accordingly, we do not express a conclusion on that data.

## Emphasis of matter

Without affecting our qualified conclusion, we draw attention to the explanatory notes provided by Mosaic relating to the data on page 50 of the Report, in particular the limitations relating to additional sources of Scope 1 GHG data on page 50 of the Report, which should be read in conjunction with the data.

## 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.


- In-person visits with two sites (Riverview, US and Four Corners, US) and one virtual visit (Uberaba III, Brazil) 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 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**

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.

### **Our independence**

ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the staff that have undertaken work on this assurance exercise provide no consultancy related services to The Mosaic Co. in any respect.



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