



# Public Disclosure Statement Pursuant to California AB 1305: Voluntary Carbon Market Disclosures Act

Last Updated 7/1/25

## Statement of Compliance

The Mosaic Company (Mosaic) provides the following disclosure statement in accordance with California AB1305, the Voluntary Carbon Market Disclosures Business Regulation Act (VCMDA).<sup>1</sup> The VCMDA mandates disclosures related to the sale, marketing, purchase, and use of voluntary carbon offsets within the State of California. The VCMDA also requires disclosures related to claims regarding greenhouse gas (GHG) emissions reductions.

### Disclosures for Sale/ Marketing of Voluntary Carbon Offsets (VCMDA, § 44475)

This portion of the VCMDA does not apply as Mosaic does not engage in the marketing or selling of voluntary carbon offsets within the State of California.

### Disclosures for Emissions Marketing Claims Made with the Purchase/ Use of Voluntary Carbon Offsets (VCMDA, § 44475.1)

This portion of the VCMDA does not apply as Mosaic does not engage in the purchase or use of voluntary carbon offsets within the State of California.

### Disclosures for Emissions Reduction Claims (VCMDA, § 44475.2)

Mosaic has expressed a target to achieve net-zero Scope 1 and 2 greenhouse gas emissions by 2040. Emissions claims related to Mosaic's 2040 net-zero target are documented in Mosaic's CDP Climate Change Survey Response. Mosaic's Scope 1 and 2 emissions are verified by an independent third party. See [2024 CDP Report](#).

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<sup>1</sup> See Part 10 of Division 26 of the Cal. Health & Safety Code § 44475 et seq.

VCMDA Disclosure Topic	Disclosure
How the Company's claims regarding its net-zero emissions goals are determined to be accurate	<p>Mosaic's reported carbon accounting is determined to be accurate through a verification process. This process involves:</p> <ul style="list-style-type: none"> <li>• Third-Party Verification: Emissions data are verified by an independent third party for accuracy and compliance with the Greenhouse Gas Protocol and relevant guidance .</li> <li>• Data Management and Quality: Mosaic collects, manages, and reports its sustainability metrics in accordance with principles of completeness, accuracy, relevance, consistency, and transparency. Its data, which are collected on a monthly, bi-monthly or annual basis depending on availability, covers global operations, including entities over which Mosaic exercises majority operational control, including its operations that have the potential to generate significant emissions impacts.</li> </ul> <p>The detailed information and methodologies used for verification are documented in <a href="#">Mosaic's CDP Climate Change Survey Response</a> and the <a href="#">ERM CVS 2024 Assurance Report</a>.</p>
How interim progress toward the company's net zero goals is being measured	<p>We are evaluating a more detailed road map to achieve net-zero GHG emissions that builds on our existing strategy, which focuses on cogeneration and energy, manufacturing efficiency, carbon capture, utilization and storage (CCUS), and nature-based solutions. Mosaic recognizes this target is ambitious in a capital-intensive and largely commodity-based industry; our ability to achieve net-zero will depend on factors including availability of capital and technology readiness. Some technologies we are considering to help achieve emissions reductions are still under development; accordingly, an understanding of their full application and capability is still evolving. We will provide more detail on the indicative road map in a future reporting cycle. Mosaic evaluates data associated with and relevant to this target at least annually and considers adjustments to its plans to achieve this goal (and others) based on factors within the company's control.</p>
Whether there is independent third-party verification of the company data and claims listed	<p>Assurance Process: ERM CVS performed limited assurance of 2024 total energy and by category (direct and indirect), total GHG emissions (Scope 1 and Scope 2</p>

	location-based)), Scope 1 GHG emissions, Scope 2 location-based GHG emissions by source
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**Disclaimers**

This disclosure is provided solely for the purposes of the VCMDA, AND NOT FOR ANY OTHER LAW OR STANDARD, and is not intended to create any legal right or obligation, concede that any specific disclosure topic is required to be disclosed, or waive any interpretations of the VCMDA. This disclosure predates any PUBLISHED guidance, informal or otherwise, issued by the California Air Resources Board (CARB), and Mosaic reserves all rights in connection with or arising from its submittal of this disclosure, including without limitation the right to monitor, revise, and update this disclosure following the PUBLICATION of formal or informal guidance by CARB or other government authority. Information in this disclosure is not to be construed as a characterization regarding the materiality or financial impact of that information to Mosaic, or any of its affiliates, as individual entities or collectively as a whole.

Furthermore, data, statistics, metrics, and information obtained or derived from third-party sources referenced in this disclosure are not audited, not prepared in accordance with generally accepted accounting principles, continue to evolve, and may be based on assumptions believed to be reasonable at the time of preparation but may be subject to change. Metrics included in this disclosure are subject to measurement uncertainties due to the evolving nature of methodologies, DATA ACQUISITION, and standards governing this type of reporting. Mosaic reserves the right to ADJUST THIS DISCLOSURE. Reported emissions are subject to measurement uncertainties resulting from limitations inherent in the nature and methods used for calculating and determining such data. The selection of different but GENERALLY acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques or methodologies may also vary. There is no assurance that goals or targets stated in this disclosure will be achieved or result in positive measurable outcomes. Information contained in this disclosure, including commitments, goals, targets and objectives, and their related frameworks, methodologies or approaches, are subject to change without notice. Unless otherwise noted, this disclosure TEXT FOR PURPOSES OF THE VCMDA has not been verified by independent third parties.

This disclosure contains “forward-looking” statements that are subject to risks and uncertainties, including those described in Mosaic’s most recent 10-K Report. Actual results may differ from any statement in this disclosure.

This report is intended to provide information in response to document compliance with California Law AB 1305.