

# World Anti-Bribery, Anti-Corruption Policy

## Summary

The purpose of this Worldwide Anti-Bribery, Anti-Corruption Policy (the “Policy”) is to document Mosaic’s commitment to combating bribery and corruption, set out Mosaic’s zero-tolerance policy on bribery and corruption and promote compliance by all employees, officers and directors with applicable regulatory requirements on bribery and corruption everywhere we do business in the world.

## Scope

<b>Countries</b>	Global
<b>Job Types</b>	Full-Time   Part-Time   Co-Op   Intern   Temporary   Third Parties
<b>Audiences</b>	Directors   Salary Non-Exempt   Salary Exempt   Non-Union Hourly   Union Hourly

## Details

### Overview

In doing business anywhere in the world, Mosaic and its employees, officers and directors must comply fully with all applicable anti-bribery and anti-corruption laws, including the U.S. Foreign Corrupt Practices Act (“FCPA”), The Canadian Corruption of Foreign Public Officials Act (“CFPOA”), the U.K. Anti-Bribery Act, the Brazil Anti-Corruption Act (commonly known as the Clean Company Act) and related anti-corruption laws of other countries in which Mosaic does or intends to do business.

The laws of most countries make the payment, offer of payment or the receipt of a bribe, kickback or other corrupt payment a crime, subjecting Mosaic and the individual employee(s) to fines and imprisonment. These anticorruption laws, make it a crime to offer or give anything of value, directly or indirectly, to Governmental Officials (or any

individual, including family members, acting on behalf of those Government Officials,) for the purpose of influencing the acts or decisions of those Government Officials – even if such payments are common within such countries.

## Prohibited Payments

### Overview

All Mosaic employees, officers and directors are prohibited from directly or indirectly receiving or offering to pay, paying, directing to pay or approving the payment of, any bribe, kickback, or other payment, or anything of value from or to any Government Official or other person in order to improperly influence actions, obtain or retain business or to otherwise obtain any unfair advantage. This prohibition applies worldwide, and without regard to regional customs, local practices or competitive conditions. This prohibition also applies to the indirect payment of anything of value that may be carried out through any Third Party.

Under no circumstances shall anything of value be offered to a Government Official if it could reasonably be perceived as an attempt to gain an unfair business advantage, influence discretionary action by the Government Official or if it could adversely affect Mosaic's reputation.

Prior approval from Mosaic's Law Department must be obtained for any proposed meals, entertainment, gifts, contributions or other things of value for Government Officials as indicated below (except for meals, entertainment or gifts that are made in accordance with a country-specific policy that has previously been approved by Mosaic's Law Department and that expressly applies to the given situation):

1. **Meals.** Meals for Government Officials may be permissible in certain circumstances if they are reasonable and appropriate in light of local law, custom and practice, not excessive in nature or frequency and not offered or given for any corrupt or improper purpose.

Prior approval is not required for meals with Government Officials, provided the cost of the meal is below the equivalent of U.S. \$50 per person, and the meal is reasonable, customary and lawful in connection with the relevant business.

- 2. Entertainment.** Any business entertainment provided to a Government Official must be pre-approved by Mosaic’s Law Department. Expenditures such as travel and lodging that are directly related to the promotion or demonstration of Mosaic’s products or services may also be permissible if they are reasonable and not made to influence official action or secure any improper advantage. For further guidance, refer to Mosaic’s Gift and Entertainment Policy.
- 3. Gifts.** Gifts for Government Officials may be permissible in certain circumstances if they are reasonable and appropriate in light of local law, custom and practice, not excessive in nature or frequency and not offered or given for any corrupt or improper purpose. All gifts to Government Officials require prior approval by Mosaic’s Law Department except those of nominal value such as inexpensive promotional items (e.g., caps, shirts, pens, etc.) with Mosaic’s logo distributed at entertainment or promotional events. Gifts may never be of cash or cash equivalents (such as gift cards). For further guidance, refer to Gift and Entertainment Policy.
- 4. Travel and Lodging.** Any business travel and lodging provided to a Government Official must be pre-approved by Mosaic’s Law Department. To the extent that travel by a Government Official includes a stay longer than is necessary for business purposes, expenses related to the extended stay must not be paid by Mosaic. For further guidance, refer to Gift and Entertainment Policy.
- 5. Charitable Contributions and Sponsorships.** All requests for charitable contributions or sponsorships that may confer a personal benefit on or that are proposed by, or at the request of, a Government Official, must be pre-approved by Mosaic’s Law Department.
- 6. Political Contributions.** Political contributions on behalf of Mosaic must be approved in advance by Mosaic’s Law Department. Contributions intended to influence or obtain a business advantage from any political candidate, political party, campaign committee or Government Official are strictly prohibited.

- 7. Employment.** Providing employment to an individual recommended by a Government Official may be viewed as improper. It is therefore discouraged, and requires the Mosaic Law Department's pre approval, which will only be granted in circumstances in which the individual is qualified, and the individual would be hired absent the recommendation.
- 8. Spouses and Families of Government Officials.** Providing anything of value to a spouse or family member of a Government Official, such as a meal, gift, entertainment, travel or employment, may be viewed as improper, and requires prior approval from the Mosaic Law Department.
- 9. Commissions, Rebates and Discounts.** No Mosaic employee, officer or director may give any portion of any commission received in respect of sales made on behalf of Mosaic, whether in the form of money or anything else of value, to a customer, an employee or agent of a customer or any Government Official. Further, no Mosaic employee, officer or director may send any portion of the purchase price of any of Mosaic's goods or services, whether in the form of cash or anything else of value, to a customer, an employee or agent of a customer or any Government Official. Mosaic does not compete on, among other things, price. There are instances where discounts may be given to customers, including government customers, but such discounts must be made according to Mosaic policies and procedures.
- 10. Facilitation Payments.** Mosaic prohibits its employees, officers and directors from directly or indirectly offering a bribe, kickback or facilitation payment to a government official to influence their actions or decisions, or offer or accept a bribe, kickback or facilitation payment to influence a business decision. The only exception to this prohibition is under circumstances in which individuals are left with no alternative but to make payments in order to protect against loss of life, limb or liberty. Any such emergency payment must be reported to Mosaic's Law Department as soon as possible, and all emergency facilitation payments must be properly recorded in Mosaic's books and records.

Notwithstanding the foregoing, it is Mosaic policy that no expenditures shall be made by Mosaic employees, officers or directors for gifts or entertainment for Government Officials if the amount exceeds U.S. \$50 in each individual instance or U.S. \$500 in the aggregate (or applicable local legal limits) to or for the benefit of the same Government Official in any fiscal year. No cash gifts or cash equivalents (for example gift cards) may be made under any circumstance.

Expenditures that are made corruptly in return for official acts or omissions are prohibited even if they otherwise might appear valid under this Policy.

### **Commercial Bribery**

In addition to Government Officials, extending a bribe to, or receiving a bribe from, a commercial party is prohibited. No employee, officer, or director of Mosaic may solicit or accept, or offer, any financial or other improper incentive that is offered, provided, authorized, requested or received for the improper performance of duties, including but not limited to those related to procurement or contracting decisions.

### **Agents and Other Third Parties**

Mosaic may not use a Third Party to do something indirectly that Mosaic may not do directly. This Policy therefore prohibits corrupt offers, promises and payments through Third Parties. Third Parties that have interactions with Government Officials can present significant corruption related risks and should be retained only after approval by the Mosaic Law Department and after appropriate due diligence is conducted in accordance with Mosaic's Code of Business Conduct and Ethics and Worldwide Third-Party Screening Policy. The purpose of due diligence is to ensure, to the extent possible, that Mosaic retains only reputable and honest Third Parties.

### **Recordkeeping**

All payments by and transactions of Mosaic, including any payments, gifts and other Things of Value provided to any Government Official, must be recorded in Mosaic's books and records in compliance with Mosaic's Page 4 of 5 The Mosaic Company accounting and financial reporting standards and policies and in reasonable detail, such that the books and records accurately, fairly and transparently reflect its transactions and the dispositions of its assets. This requirement applies to all transactions, whether or not they are "material" in the accounting sense.

## **Due Diligence for Mergers and Acquisitions**

Before entering into a binding agreement to acquire an equity or similar interest in another company, Mosaic's Law Department must be consulted to determine the proper amount of due diligence that should be performed in order to analyze the anti-bribery and anti-corruption and other related risks presented by such potential acquisition.

## **Training and Audits**

All Mosaic employees, officers, directors and Third Parties acting on Mosaic's behalf must adhere to this Policy. Certain Mosaic employees, officers and directors also must receive formal training applicable to anti-corruption laws on a regular basis and sign a certification that they understand and will adhere to this Policy. Audits of Mosaic's sites, operating units, and contractors will be conducted on a regular basis to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by Mosaic, or externally by retained Third Parties.

## **Reporting Violations of this Policy**

Mosaic employees, officers and directors must promptly report violations or potential violations of this Policy or applicable laws or regulations to the Mosaic Law Department or via Mosaic's EthicsPoint online portal or by calling Mosaic's confidential Ethics Line. (See Resources below.) An employee who suspects a violation and reports it in good faith will not be subject to retaliation.

## **Violations of this Policy**

Violations of anti-corruption laws may result in criminal, civil and regulatory penalties to Mosaic and its employees, and could negatively affect Mosaic's reputation and ability to do business. The failure to comply with this Policy will also result in disciplinary action, up to and including termination of employment.

## Definitions

**Anything of value** — includes, but is not limited to, cash, gifts, gratuities, travel, meals, entertainment, and offers of employment or contract; and may also include event sponsorships, consultant contracts, and charitable contributions made at the request of, or for the benefit of, a government employee, his or her family, or other relations, even if made to a bona fide charity

**Bribe** — The offer, promise, provision or payment, directly or indirectly, of cash, gifts, excessive entertainment, reward or anything of value to a person in a position of trust to influence or induce that person's view or conduct or to obtain an improper commercial, contractual, regulatory or personal advantage.

**Corrupt** — Having improper motive to influence a government or public official to misuse his or her position, whether by acting or refusing to act, or to otherwise provide any unfair advantage.

**Third Party** — Any individual, company or organization the Company engages to carry out specified responsibilities (for example, distributors, agents, consultants, contractors, joint venture partners, finders, representatives, brokers, suppliers, vendors or other intermediary or agent acting on Mosaic's behalf);

**Facilitation Payments** — Payments to government officials designed to expedite or secure the performance of non-discretionary, routine functions or services that they are obligated to perform as part of their governmental responsibilities, but which they may refuse to perform or delay performing unless compensated by such a "facilitation" or "grease payment." Examples include processing of government papers such as visas or work orders, obtaining required permits or licenses, providing police protection or mail service and scheduling inspections for transit of goods across the country.

**Government Official** — Anyone who is, regardless of position, paid or unpaid, any of the following:

- a. Any officer or employee of, or someone acting in an official capacity on behalf of, any national, state, or local government entity, department, or agency;

- b. Any employee of a state or government-owned or controlled entity, including commercial and non-profit organizations (for example, a state college or university, hospital or other state owned company);
- c. Any political party, party official, candidate for political office, or holder of an elected or appointed political or governmental office (for example, members of Congress);
- d. A member of a royal family; e. An officer or employee of a public international organization or any department or agency thereof (for example, the United Nations, European Union, World Bank, or World Trade Organization).

## Resources

### Support —

Mosaic Law Department – [Law@mosaicco.com](mailto:Law@mosaicco.com)

EthicsPoint Hotline: [www.mosaic.ethicspoint.com](http://www.mosaic.ethicspoint.com)

- U.S. and Canada: 1-877-261-2609
- Brazil: 0800-892-0309 third • India: 000-800-040-2098
- Paraguay 0098004410207
- China: 4006000859
- Saudi Arabia: 1-800-10, at the prompt dial 877-261-2609
- Peru: 0800-77-582
- Australia: 1-800-290-653

**Policy Owner** Chief Compliance Officer – Shannon Hern

**Site(s)** [My Mosaic](#)

**Form(s)** [Gift and Entertainment Policy Approval Request Form](#)

**Related Info** [Gift and Entertainment Policy](#); [Code of Business Conduct and Ethics](#); [Worldwide Third-Party Screening Policy](#)

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