



Mosaic 2016 GRI G4 Content Index

GENERAL STANDARD DISCLOSURES			
General Standard Disclosure	Page (or Link)	External Assurance	Disclosure Requirements
STRATEGY AND ANALYSIS			
G4-1	CEO Message	-	CEO Message
G4-2	Factors affecting our market, including impacts and risks, are summarized within Mosaic's Form 10-K , PDF pg. 21. Key opportunities are discussed in our 2016 CDP Climate Change Response , pg. 5, and Form 10-K .		Key impacts, risks, and opportunities
ORGANIZATIONAL PROFILE			
G4-3	The Mosaic Company	-	Name of the organization
G4-4	Food	-	Primary brands, products, and services
G4-5	Plymouth, Minnesota	-	Location of the organization's headquarters
G4-6	Company	-	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report
G4-7	Form 10-K pg. 1	-	Nature of ownership and legal form
G4-8	Form 10-K pg. 1	-	Markets served
G4-9	Form 10-K pgs. 4, 10-16, 38, 108 For a list of our locations (56 as of the date of this report), please see our Website .	-	Scale of the organization
G4-10	People	-	Number of employees
G4-11	People	-	Percentage of total employees covered by collective bargaining agreements
G4-12	Form 10-K pgs. 34-38 and Mine-to-Market Value	-	Description of the organization's supply chain
G4-13	People	-	Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain
G4-14	Mosaic addresses the precautionary principle through the organization's management of risk. Please see our Proxy Statement , pg. 6 for more information. In 2013, Mosaic submitted our first United Nations Global Compact (UNGC) Communication on Progress, affirming our commitment to operate according to the UNGC's 10 universal	-	How the precautionary approach or principle is addressed by the organization

	principles, including Principle Seven, which states, "Businesses should support a precautionary approach to environmental challenges."		
G4-15	Our Progress – Stakeholder Engagement	-	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses
G4-16	Our Progress – Stakeholder Engagement	-	Memberships of associations (such as industry associations) and national or international advocacy organizations
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-17	Form 10-K and About this Report	-	Entities included in the organization's consolidated financial statements or equivalent documents
G4-18	About this Report – Significant Indicators	+Assurance Statement	The process for defining the report content and the Aspect Boundaries
G4-19	Our Progress – Significant Indicators	+Assurance Statement	Material Aspects identified in the process for defining report content
G4-20	Our Progress – Significant Indicators	-	Aspect Boundary within the organization
G4-21	Our Progress – Significant Indicators	-	Aspect Boundary outside the organization
G4-22	About this Report	-	Restatements of information
G4-23	About this Report	-	Significant changes from previous reporting periods in the Scope and Aspect Boundaries.
STAKEHOLDER ENGAGEMENT			
G4-24	Our Progress – Stakeholder Engagement	+Assurance Statement	List of stakeholder groups engaged by the organization
G4-25	Our Performance – Stakeholder Engagement	+Assurance Statement	Basis for identification and selection of stakeholders with whom to engage
G4-26	Our Performance – Stakeholder Engagement	+Assurance Statement	Organization's approach to stakeholder engagement
G4-27	Our Performance – Stakeholder Engagement	+Assurance Statement	Key topics and concerns that have been raised through stakeholder engagement
REPORT PROFILE			
G4-28	January 1, 2016 – December 31, 2016	-	Reporting period
G4-29	June 2016	-	Date of most recent previous report
G4-30	Annual	-	Reporting cycle
G4-31	Benjamin Pratt, Vice President, Corporate Public Affairs	-	Contact point for questions regarding the report or its contents
G4-32	This report is based on GRI G4 Core Guidelines "in accordance" option core. External assurance, where available, is noted in this Content Index. About this Report	-	"In Accordance" option, Index and external assurance
G4-33	About this Report Our Responsibility – Reporting Leadership and Awards	-	External assurance policy
GOVERNANCE			
G4-34	Proxy Statement , pg. 43	-	Governance structure of the organization
G4-36	Environmental, Health, Safety and Sustainable Development Committee Charter , pg. 2		Whether the organization has an executive-level position with responsibility for economic, environmental and social topics, and whether post holder report directly to the highest governance body
G4-37	Communications with the Board of Directors Policy		Process for consultation between stakeholders and the Board of Directors
G4-38	Proxy Statement , pg. 20-21		Composition of Board of Directors and its committees
G4-39	Robert L. Lumpkins is the chair of our Board of Directors. He is an		Chair of highest governance body

	independent director and not an executive officer of the company. This information is accurate as of December 31, 2016. Proxy Statement , pg. 15		
G4-40	Proxy Statement , pg. 12		Nomination and selection processes for the Board of Directors and its committees
G4-41	Proxy Statement , pg. 29		Processes for the Board of Directors to avoid conflicts of interest
G4-44	Proxy Statement , pg. 25		Processes for evaluating the Board's performance
G4-45	Proxy Statement , pg. 20		The Board's role in identification and management of impacts, risks and opportunities
G4-47	2016 CDP Climate Change response , pg. 4		Frequency of the Board's review of economic, environmental and social impacts, risks, and opportunities
G4-49	Communications with the Board of Directors Policy		Process for communicating critical concerns to the Board of Directors.
G4-51	Proxy Statement , pg. 29		Compensation policies for the Board and Senior Leadership Team
G4-53	Communications with the Board of Directors Policy		Process for considering stakeholder views on compensation policies
ETHICS AND INTEGRITY			
G4-56	Company	-	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics

Specific Standard Disclosures					
DMA and Indicators	Page (or Link)	Omissions	External Assurance	Description	UNGC COP or FAB Principle
Category: Economic					
Material Aspect: Economic Performance					
G4-DMA	Company		+ / Assurance Statement		
G4-EC1	Company		-	Direct economic value generated and distributed	
G4-EC2	Company		-	Financial implications and other risks and opportunities for the organization's activities due to climate change	
G4-EC3	Company Form 10-K		-	Coverage of the organization's defined benefit plan obligations	
G4-EC4	Company		-	Financial assistance received from government	
Material Aspect: Market Presence					
G4-DMA	People		+ / Assurance Statement		
G4-EC5	People		-	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	
G4-EC6	Community		-	Proportion of senior management hired from the local community at significant locations of operation	
Material Aspect: Indirect Economic Impacts					
G4-DMA	Community		+ / Assurance Statement		
G4-EC7	Community		-	Development and impact of infrastructure investments and services supported	
G4-EC8	Community		-	Significant indirect economic impacts, including the extent of impacts	
Material Aspect: Procurement Practices					
G4-DMA	Community		+ / Assurance Statement		
G4-EC9	Community		-	Proportion of spending on local suppliers at significant locations of operation	
Category: Environmental					
Material Aspect: Materials					

G4-DMA	Environment and People		+Assurance Statement		
G4-EN1	Environment		-	Materials used by weight or volume	
G4-EN2	Environment		-	Percentage of materials used that are recycled input materials	7
Material Aspect: Energy					
G4-DMA	Environment		+Assurance Statement		
G4-EN3	Environment		+Assurance Statement	Energy consumption within the organization	
G4-EN4	Environment	Energy consumed outside the organization is currently unavailable. We report GHG emissions associated with various sources in EN17 and continue to collaborate with vendors and contractors to quantify the amount of energy consumed outside the organization. We anticipate expanding the scope of our reporting for this indicator in the near future.	-	Energy consumption outside of the organization	
G4-EN5	Environment		+Assurance Statement	Energy intensity	
G4-EN6	Environment		-	Reduction of energy consumption	7
G4-EN7	Environment		-	Reductions in energy requirements of products and services	7, 8, 9
Material Aspect: Water					
G4-DMA	Environment		+Assurance Statement		
G4-EN8	Environment		+Assurance Statement	Total water withdrawal by source	
G4-EN9	Environment		-	Water sources significantly affected by withdrawal of water	7
G4-EN10	Environment		-	Percentage and total volume of water recycled and reused	
Material Aspect: Biodiversity					
G4-DMA	Environment		+Assurance Statement		
G4-EN11	Environment		-	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
G4-EN12	Environment		-	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	7, 8
MM1	Environment		-	Land Disturbed or Rehabilitated	7
MM2	Environment		-	Number and Percentage of Sites Identified as Requiring Biodiversity Management Plans	7
G4-EN13	Environment		-	Habitats protected or restored	7, 8
G4-EN14	Environment		-	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	7
Material Aspect: Emissions					
G4-DMA	Environment		+Assurance Statement		

G4-EN15	Environment		+Assurance Statement	Direct greenhouse gas (GHG) emissions (Scope 1)	7, 8
G4-EN16	Environment		+Assurance Statement	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	7
G4-EN17	Environment		+Assurance Statement	Other indirect greenhouse gas (GHG) emissions (Scope 3)	7
G4-EN18	Environment		-	Greenhouse gas (GHG) emissions intensity	7
G4-EN19	Environment		-	Reduction of greenhouse gas (GHG) emissions	7, 9
G4-EN21	Environment		-	NO _x , SO _x , and other significant air emissions	
Material Aspect: Effluents and Waste					
G4-DMA	Environment		+Assurance Statement		
G4-EN22	Environment		-	Total water discharge by quality and destination	
G4-EN23	Environment		+Assurance Statement	Total weight of waste by type and disposal method	7
G4-EN24	Environment		-	Total number and volume of significant spills	
MM3	Environment		-	Overburden, Rock, Tailings and Sludge	
G4-EN25	Environment		-	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	7
G4-EN26	Environment		-	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	
Material Aspect: Products and Services					
G4-DMA	Environment		+Assurance Statement		
G4-EN27	Food		-	Extent of impact mitigation of environmental impacts of products and services	
G4-EN28	Food		-	Percentage of products sold and their packaging materials that are reclaimed by category	
Material Aspect: Compliance					
G4-DMA	Environment		+Assurance Statement		
G4-EN29	Environment		-	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	
Material Aspect: Transport					
G4-DMA	Environment		+Assurance Statement		
G4-EN30	Environment		-	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	8
Material Aspect: Overall					
G4-DMA	Environment		+Assurance Statement		
G4-EN31	Environment		-	Total environmental protection expenditures and investments by type	
Material Aspect: Supplier Environmental Assessment					
G4-DMA	Environment		+Assurance Statement		
G4-EN33	Environment			Significant actual and potential negative environmental impacts in the supply chain and action taken	
Material Aspect: Environmental Grievance Mechanisms					
G4-DMA	Environment		+Assurance Statement		
G4-EN34	Environment		-	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	
Category: Social					

Sub-Category: Labor Practices and Decent Work					
Material Aspect: Employment					
G4-DMA	People		+Assurance Statement		
G4-LA1	People		-	Total number and rates of new employee hires and employee turnover by age group, gender and region	
G4-LA2	People		-	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	
G4-LA3		Parental leave is offered to employees in North America, South America and Asia. As parental leaves vary in accordance with local laws and customs across the regions where we operate, Mosaic is unable to track retention rates of employees returning from parental leave.	-	Return to work and retention rates after parental leave, by gender	
Material Aspect: Labor/Management Relations					
G4-DMA	People		+Assurance Statement		
G4-LA4	People		-	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	3
MM4	People		-	Number of Strikes and Lock-Outs Exceeding One Week's Duration, by Country	
Material Aspect: Occupational Health and Safety					
G4-DMA	People		+Assurance Statement		
G4-LA5	People		-	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	3
G4-LA6	People		-	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	
G4-LA7	People		-	Workers with high incidence or high risk of diseases related to their occupation	
G4-LA8	People		-	Health and safety topics covered in formal agreements with trade unions	
Material Aspect: Training and Education					
G4-DMA	People		+Assurance Statement		
G4-LA9	People		-	Average hours of training per year per employee by gender, and by employee category	6
G4-LA10	People		-	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	6
G4-LA11	People		-	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	
Material Aspect: Diversity and Equal Opportunity					
G4-DMA	People		+Assurance Statement		
G4-LA12	People		-	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	
Material Aspect: Equal Remuneration for Women and Men					

G4-DMA	People		-		
G4-LA13	People		-	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	
Material Aspect: Labor Practices Grievance Mechanisms					
G4-DMA	Community				
G4-LA16	Community			Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	
Sub-Category: Human Rights					
Material Aspect: Non-Discrimination					
G4-DMA	Community		+Assurance Statement		
G4-HR3	Community		-	Total number of incidents of discrimination and corrective actions taken	1, 2, 6
Material Aspect: Freedom of Association and Collective Bargaining					
G4-DMA	Community		+Assurance Statement		
G4-HR4	Community		-	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	
Material Aspect: Child Labor					
G4-DMA	Community		+Assurance Statement		
G4-HR5	Community		-	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	1, 2, 5
Material Aspect: Forced or Compulsory Labor					
G4-DMA	Community		+Assurance Statement		
G4-HR6	Community		-	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	1, 2, 4
Material Aspect: Indigenous Rights					
G4-DMA	Community		+Assurance Statement		
G4-HR8	Community		-	Total number of incidents of violations involving rights of indigenous peoples and actions taken	
MM5	Community		-	Number of Operations Taking Place in or Adjacent to Indigenous Peoples' Territories	
Material Aspect: Human Rights Grievance Mechanisms					
G4-DMA	Community		+Assurance Statement		
G4-HR12	Community		-	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	
Sub-Category: Society					
Material Aspect: Local Community					
G4-DMA	Community		+Assurance Statement		
G4-SO1	Community		-	Percentage of operations with implemented local community engagement, impact assessments, and development programs	7
G4-SO2	Community		-	Operations with significant actual and potential negative impacts on local communities	
MM6	Community		-	Number and Description of Significant Disputes Relating to Land Use, Customary Rights of Local Communities and Indigenous Peoples	
MM7	Community		-	The Extent to Which Grievance Mechanisms Were Used to Resolve Disputes Relating to Land Use, Customary Rights of Local Communities and Indigenous Peoples, and the Outcomes	

Material Aspect: Anti-Corruption					
G4-DMA	Company		+Assurance Statement		
G4-SO3	Company		-	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	10
G4-SO4	Company		-	Communication and training on anti-corruption policies and procedures	10
G4-SO5	Company		-	Confirmed incidents of corruption and actions taken	10
Material Aspect: Public Policy					
G4-DMA	Company		+Assurance Statement		
G4-SO6	Company		-	Total value of political contributions by country and recipient/beneficiary	
Material Aspect: Anti-competitive Behavior					
G4-DMA	Company				
G4-SO7	Company			Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	
MMSS Material Aspect: Resettlement					
MM9	Community		-	Sites Where Resettlements Took Place, the Number of Households Resettled in Each, and How Their Livelihoods Were Affected in the Process	
MMSS Material Aspect: Closure Planning					
MM10	Community		-	Number and Percentage of Operations With Closure Plans	
Sub-Category: Product Responsibility					
Material Aspect: Product and Service Labeling					
G4-DMA	Food		+Assurance Statement		
G4-PR3	Food		-	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	
G4-PR4	Food		-	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	
G4-PR5	Food		-	Results of surveys measuring customer satisfaction	9