CUSTOMER / VENDOR ENTERTAINMENT & GIFT POLICY

This policy applies to all Mosaic employees.

GUIDELINES FOR ENTERTAINING CUSTOMERS & VENDORS

Entertaining customers and vendors (including any suppliers or consultants) assists in building business relationships. Entertainment sponsored or paid for by Mosaic must have a business purpose. As such, Mosaic does not encourage sponsorship of lavish entertainment activities or activities of such value that they place customers in an uncomfortable or compromising position.

Mosaic allows responsible use of alcohol, consistent with its Alcohol Consumption Policy, at company-approved entertainment outside normal working hours. The Mosaic manager in charge of the Company function is responsible for ensuring that alcohol is served in a reasonable manner. During Mosaic-sponsored activities, employees and managers must follow all company policies and procedures.

VENDOR GIFTS, ENTERTAINMENT, RECREATIONAL OUTINGS & TRAVEL

In the usual course of business with vendors, questions concerning the receipt of gifts, meals and entertainment often arise. Generally these items, when offered in the context of courteous and customary business relationships, are acceptable if they are not of a kind which would appear to influence the judgment of or reflect unfavorably upon the recipient or the Company.

Mosaic employees will not give or accept any gift where the value of the gift could cause, or give the appearance of causing, Mosaic to grant or receive any favor as a result. No Mosaic employee or member of his/her immediate family may seek or accept from a vendor gifts of cash (or cash equivalents such as gift cards) or loans of any amount, or other gifts of more than a nominal value.

Entertainment, such as a dinner, beverage, ticket to a one-time event and court or green’s fee, are not considered gifts. However, vendor outings such as hunting, fishing, golfing, skiing, and sporting events may give an impression or perception of preferential treatment. Before accepting these outings, employees must discuss with a Business Unit Leader or Functional Leader to decide if participation is appropriate. Such outings should not be part of a pattern or repeated practice.

Mosaic employees are prohibited from accepting any travel, whether for business or pleasure, that is sponsored, paid for, or subsidized by vendors without the express written approval of a member of the Senior Leadership Team (SLT).

PROHIBITED PAYMENTS

It is the Company’s policy to deal with its customers, suppliers, and the governments of all jurisdictions in which it operates in a lawful and ethical manner. Accordingly, the Company’s employees are strictly prohibited from paying bribes, kick-backs, inducements, or other unlawful payment to any public officials, government or other individuals to secure any permit, concession, contract or favorable treatment for the Company or the employee. No undisclosed or unrecorded fund or asset of the Company may be established for any purpose. Payments on behalf of the Company can be made only for the purpose described by the documents supporting the payment and must be made in accordance with applicable corporate procedures.

Mosaic Customer / Vendor Entertainment and Gift Policy Q & A

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