

Independent Assurance Statement to The Mosaic Company

ERM Certification and Verification Services (ERM CVS) was engaged by The Mosaic Company ('Mosaic') to provide assurance in relation to the information set out below and presented in the 2019 Sustainability Disclosure and GRI Index ('the Report').

Engagement summary	
Scope of our assurance engagement	Whether the 2019 data and related explanatory notes for the following environmental indicators are fairly presented, in all material respects, with the reporting criteria. <ul style="list-style-type: none">Total energy (steam generation, cogenerated electricity, natural gas, petroleum products, biomass) [million GJ]Total water withdrawal and water withdrawal per source: (groundwater, municipal water, surface water, reclaimed wastewater) [thousand cubic meters]Total GHG emissions (Scope 1 & 2) [million tonnes CO2e]Scope 1 GHG emissions (fuels & phosphate rock) [million tonnes CO2e]Scope 2 GHG emissions (purchased electricity) [million tonnes CO2e]Total waste (hazardous & non-hazardous) in the Phosphates business unit [tonnes]Total waste (hazardous & non-hazardous) in the Potash business unit [tonnes]
Reporting criteria	WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1 and 2 GHG emissions. The Mosaic Company's internal reporting criteria and definitions for the other indicators.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	Mosaic is responsible for preparing the Report and for the collection and presentation of the information within it. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

Our conclusions

Based on our activities, as described below, nothing has come to our attention to indicate that the 2019 data and related explanatory notes for the environmental indicators under 'Scope' above are not fairly presented, in all material respects, with the reporting criteria.

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 management representatives responsible for managing the selected indicators.
- 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.
- 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 in Tampa, Florida to interview Mosaic personnel and review program documentation, including calls with business level representatives to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator, checked calculations and assessed 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. For this year's assurance engagement, we did not visit any operational sites.



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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 Mosaic in any respect.