



Reporting Process

G4-17, G4-22, G4-23, G4-32, G4-33 Our 2016 sustainability disclosure details The Mosaic Company's 2016 performance across broad sustainability focus areas of Food, Environment, People, Company and Community. Our report is based on the Global Reporting Initiative's (GRI) G4 Guidelines "in accordance" option core. The content of this report has been shaped by the issues identified through a significance study, the results of which we analyze on an ongoing basis. The process is summarized in the Significant Indicators section of this page. This report primarily summarizes the activities occurring in the period of calendar year 2016 and, unless otherwise noted, all data is presented on a calendar year (CY) basis. In 2013, Mosaic changed our fiscal year-end to December 31 from May 31. Accordingly, some historical data is presented on a fiscal year (FY) basis. We encourage readers to refer to our [10-K](#) report and the remainder of our [2016 State of the Business Report](#) for additional information about Mosaic.

This report covers our global operations, including entities over which Mosaic exercises majority control, including all its operations and departments that have the potential to generate significant impacts. Except for financial and select environmental data, this report does not specifically reflect equity-method investments, including joint ventures. Please see our [10-K](#) (page F-57) for more information about those

investments.



Mosaic commissioned iCompli, a division of BPA Worldwide, to provide independent third-party assurance over the sustainability content within the Mosaic 2015 GRI Indicators.

Due to a calculation error, the sum of 2015's Total Direct Energy Consumption has been restated to reflect use of 102.62 million GJ, not 96.25 as previously reported. The previous total inadvertently excluded cogenerated electricity. Individual source totals were reported correctly and have not been restated.

Mosaic commissioned iCompli, a division of BPA Worldwide, to provide independent third-party assurance over the sustainability content within the Mosaic 2015 GRI Indicators (the "Report," covering activities occurring in the period of calendar year 2016). This engagement has been managed in accordance with AccountAbility's AA1000AS (2008) assurance standard, where the format of the engagement was structured to meet the AA1000AS Type I (Moderate) requirements.

Mosaic authorized Trucost Plc to perform a third-party verification of waste, energy, water withdrawals and greenhouse gas emissions data and calculations of Scope 1, Scope 2 and Scope 3 emissions for 2016. Trucost evaluated Mosaic's data, methodologies and calculations, and provided a statement of assurance to the AA1000AS standard.

Throughout the report, "tonnes" refers to metric ton unit of measurement equaling approximately 2,204.6 pounds, whereas the occasional reference to "tons" refers to the unit of measurement equaling 2,000 pounds. References to sulfur are in "long tons," which is equal to 2,240 pounds.



Defining What's Most Important

G4-18, G4-19, G4-26 As a global, publicly traded company, we are continually exploring what it means to be responsible and accountable to Mosaic's diverse stakeholders. From employees, customers, shareholders and industry partners to trade unions, community organizations, government officials and academics, we seek ongoing dialogue with individuals or representatives of stakeholder organizations that impact—or are impacted by—Mosaic's business activities.

Topics and indicators that reflect Mosaic's significant economic, environmental and social impacts or that would substantively influence the assessments and decisions of stakeholders are deemed by us to be

“significant” for sustainability reporting purposes.

While our stakeholders’ different perspectives occasionally harbor a potential for conflict, we aim to strengthen a broad foundation of trust, open communication and mutual understanding. In our effort to understand issues that are important to our stakeholders, we worked with a third-party auditor to analyze how Mosaic defines significant economic, environmental and social impacts, engages stakeholders, prioritizes and manages issues, and develops targets by which we measure and report our progress. AccountAbility’s AA1000 Stakeholder Engagement Standard guided the review process that reflects our company’s commitment to more fully inform all stakeholders on matters that influence our business and society. We plan to complete an updated materiality analysis in 2018, following the closing of our acquisition of Vale Fertilizantes business from Vale S.A.



AccountAbility’s AA1000 Stakeholder Engagement Standard guided the review process that reflects our company’s commitment to more fully inform all stakeholders on matters that influence our business and society.

In addition to analyzing peer sustainability reports, Global Reporting Initiative (GRI) G4 guidelines and the Mining and Metals sector supplement, as well as other reports and frameworks, our ongoing analysis includes:

- Reviewing Mosaic’s public financial reports, sustainability reports, GRI tables, policies and commitments as well as an internally conducted survey of senior management, customers and employees

- Scanning media reports, social media and blogs for issues raised for public concern
- Engaging leaders of local, regional, national and global community organizations
- Comparing sustainability materiality determination practices to peer companies
- Cataloging issues identified by stakeholder surveys, sustainability indexes, principles of the United Nations Global Compact, regulatory and policy trends, industry associations and cross-sector partnerships
- Reviewing marketing research and customer satisfaction survey results
- Analyzing investor insights
- Compiling community perceptions through social media activity and brand awareness surveys



Focus Areas

Mosaic team members originally evaluated the significance of more than 50 issues based on their relevancy and importance to stakeholders, the likelihood of impact and the connection to Mosaic's business strategies and values. We monitor these issues on an ongoing basis as part of the process described above. Significant issues are structured around and summarized in five areas of sustainability focus: Food, Environment, People, Company and Community.

Our goals and reporting continue to evolve as we refine our understanding and identify further material issues.

G4-19 The following issues, grouped into 14 categories by sustainability focus area, stand out as the most significant to our stakeholders.

Category Descriptions

1. Water

- Withdrawals, recycling and discharge

2. Occupational Health and Safety

- Injury-free workplace

- Promoting safe and healthy behaviors

3. Communities

- Local sourcing and hiring
- Community relations
- Community investment
- Revenue sharing and sustainable community investment
- Commercial, in-kind or pro bono impacts
- Closure plans

4. Greenhouse Gas (GHG) Emissions and Energy

- Energy consumption, source and efficiency
- GHG and other significant air emissions

5. Product Stewardship, Innovation and Food Security

- Agricultural yields and sustainable intensification practices
- Agronomic and technological research and development
- Product innovation
- 4R Nutrient Stewardship

6. Government

- Public policy activities

- International fiscal or political unrest

7. Environmental Incidents

- Environmental releases
- Fines and non-monetary sanctions

8. Waste

- Overburden and tailings
- Mining wastes
- U.S. Resource Conservation and Recovery Act

9. Shareholders

- Performance, priorities and investment
- Market forecasting, competition and risk
- Market access
- Low-cost provider of crop nutrients

10. Supply Chain

- Impacts in the supply chain
- Raw materials and energy price and availability
- Supply chain and JV risk
- Data security

11. Workforce Management

- Recruiting, developing, demographics
- Labor relations
- Training and benefits

12. Customers

- Satisfaction, expectations, loyalty, requirements

13. Land Use and Biodiversity

- Mined, reclaimed and managed land
- Management plans, International Union for Conservation of Nature Red List

14. Human Rights

- Freedom of association and collective bargaining
- Indigenous rights

G4-20, G4-21 Material aspects, as well as aspect boundaries within and outside the organization, are as follows:

MATERIAL ASPECTS

Material Category and Relevant G4 Aspects	Aspect Boundary Within the Organization	Aspect Boundary Outside the Organization
+ Food		
+ Environment		
+ People		
+ Company		
+ Community		

In Accordance with GRI Guidelines

This Report is “in Accordance” with the Global Reporting Initiative’s (GRI) G4 Guidelines – Core option. Please follow the link below for our full GRI G4 Content Index for a listing of the GRI indicators and our responses.

[Assurance Statement](#)

[Code of Business Conduct and Ethics](#)

[Disclosure Statement](#)

PRINTABLE PDF 2016 GRI G4 CONTENT INDEX



The thumbnail shows the cover and first page of the 'Mosaic 2016 GRI G4 Content Index'. It features the GRI logo and a table with columns for 'GRI Indicator', 'Where to Find the Information', and 'Page Number'. The table lists various GRI indicators such as 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.



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