

# Basis of Reporting (2023)

## GHG Emissions & Water Withdrawals

### Reporting Scope and Boundaries

This document is intended to provide details on selected metrics assured by ERM CVS and reported in our 2023 Sustainability Disclosure for the reporting period of January 1, 2023 to December 31, 2023.

ERM CVS performed limited assurance of 2023 total energy and by category (direct and indirect), total GHG emissions (Scope 1 and Scope 2 location-based), Scope 1 GHG emissions, Scope 2 location-based GHG emissions, total water withdrawals, and total water withdrawals by source. We also achieved assurance on Total Scope 3 GHG emissions composed of selected categories. As for GHG emissions calculation and reporting methodologies we mostly utilize GHG Protocol, US EPA and IPCC guidelines. To understand the scope, activities, and conclusions of the assurance process, please view the ERM CVS Assurance Report.

The reporting of these metrics covers our global operations, including entities over which Mosaic exercises majority operational control. We mine phosphate rock in Florida and Brazil. We process rock into finished phosphate products at facilities in Florida, Louisiana and Brazil. We are the majority owner of a joint venture operating a phosphate rock mine in the Bayóvar region in Peru. We mine potash in Saskatchewan, New Mexico and Brazil. We have other production, blending or distribution operations in Brazil, China, India and Paraguay, as well as a joint venture that operates a phosphate rock mine and chemical complexes in the Kingdom of Saudi Arabia in which we retain a 25% economic interest. Locations where mining, manufacturing or distribution activities do not occur are excluded from the reporting boundaries for these metrics (e.g. offices, headquarters).

## Reporting Metrics

Metric	Unit of Measure	Description
Scope 1 GHG emissions and year-over-year changes between 2022 and 2023	metric tonsCO <sub>2</sub> e and %	This metric accounts for direct GHG emissions from source activities controlled or owned by Mosaic and includes carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ) and nitrous oxide (N <sub>2</sub> O). HFCs, PFCs and SF <sub>6</sub> are not captured due to immateriality in our operations (represent less than 1% of our total Scope 1 and 2 GHG emissions). Total emissions are reported in CO <sub>2</sub> e which is calculated based on the 100-year Global Warming Potential (GWP) recommended by the Fourth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).
Scope 2 location-based GHG emissions and year-over-year changes between 2022 and 2023	metric tons CO <sub>2</sub> e and %	This metric accounts for indirect GHG emissions associated with the generation of imported/purchased electricity, heat or steam.
Scope 3 GHG emissions (selected categories)	metric tons CO <sub>2</sub> e	This metric accounts for GHG emissions from Mosaic's value chain, consisting of the following categories: <ul style="list-style-type: none"> <li>- Category 1: Purchased of Goods and Services (Ammonia purchases only)</li> <li>- Category 3: Fuel and Energy-Related Activities</li> <li>- Category 4: Upstream Transportation and Distribution (Global trucking and rail (US, Canada and Brazil)</li> <li>- Category 11: Use of Sold Products</li> <li>- Category 15: Investments (this category, which consists of emissions related to our JV in the</li> </ul>

		Kingdom of Saudi Arabia, received a qualified opinion due to lack of source data)
Total energy (direct and indirect)	gigajoules (GJ)	This metric accounts for direct and indirect energy consumed by our operations. Direct energy includes energy consumption from non-renewable and renewable sources (excludes fuels used as feedstock). Indirect energy includes energy consumption from imported/ purchased electricity, heat or cooling.
Total water withdrawals and year-over-year changes between 2022 and 2023	cubic meters (m <sup>3</sup> ) and %	This metric accounts for total water withdrawals within our operations from the following sources: <ul style="list-style-type: none"> <li>- Groundwater</li> <li>- Municipal water</li> <li>- Surface water (seawater and other surface water)</li> <li>- Reclaimed wastewater</li> </ul>

### Data Management and Quality

We aim to collect, manage, and report our sustainability metrics in accordance with the principles of completeness, accuracy, relevance, consistency, and transparency. When necessary, estimations and assumptions are used for GHG emissions. In addition, a threshold of 5 percent is considered for recalculation or restatement of information.

GHG emissions and water withdrawals related data is collected from source systems and stored in a sustainability software. Data is collected from each individual site on a weekly, monthly, bi-monthly or annual basis depending on data availability. Most of the data is automatically pulled from source systems into our software through APIs (Application Programming Interface) which are designed with standard interface controls to assure that data is accurately transferred into the software. This system is also equipped with a Compliance and Control module in which deviation thresholds are set to notify users of year-over-year material metric variances.