

Basis of Reporting (2025)

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 2025 Sustainability Disclosure for the reporting period of January 1, 2025 to December 31, 2025.

ERM CVS performed limited assurance of 2025 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 utilize the GHG Protocol Corporate Accounting and Reporting Standard, with emission factors sourced primarily from the U.S. EPA and IPCC. 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, Canada. We have other production, blending or distribution operations in Brazil, China, India and Paraguay. Locations where mining, manufacturing or distribution activities do not occur are excluded from the reporting boundaries for these metrics (e.g. offices, headquarters).

*Selected categories are listed in the table below.

Reporting Metrics

Metric	Unit of Measure	Description
Scope 1 GHG emissions and year-over-year changes between 2024 and 2025	metric tons CO2e and %	This metric accounts for direct GHG emissions from source activities controlled or owned by Mosaic and includes carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O). HFCs, PFCs and SF6 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 CO2e which is calculated based on the 100-year Global Warming Potential (GWP) recommended by the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).
Scope 2 location-based GHG emissions and year-over-year changes between 2024 and 2025	metric tons CO2e 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 CO2e	This metric accounts for GHG emissions from Mosaic's value chain, consisting of the following categories: - Category 1: Purchased Goods and Services (Ammonia purchases only) - Category 3: Fuel and Energy-Related Activities - Category 4: Upstream and Downstream Transportation and Distribution (Global trucking and rail for U.S., Canada and Brazil) - Category 11: Use of Sold Products

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 2024 and 2025	cubic meters (m ³) and %	This metric accounts for total water withdrawals within our operations from the following sources: - Groundwater - Municipal water - Surface water (seawater and other surface water) - Reclaimed wastewater

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 platform. 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.