



# Mosaic 2016 GRI G4 Content Index

GENERAL STANDARD DISCLOSURES			
General Standard Disclosure	Page (or Link)	External Assurance	Disclosure Requirements
<b>STRATEGY AND ANALYSIS</b>			
G4-1	<a href="#">CEO Message</a>	-	CEO Message
G4-2	Factors affecting our market, including impacts and risks, are summarized within Mosaic's <a href="#">Form 10-K</a> , PDF pg. 21.  Key opportunities are discussed in our <a href="#">2016 CDP Climate Change Response</a> , pg. 5, and <a href="#">Form 10-K</a> .		Key impacts, risks, and opportunities
<b>ORGANIZATIONAL PROFILE</b>			
G4-3	The Mosaic Company	-	Name of the organization
G4-4	<a href="#">Food</a>	-	Primary brands, products, and services
G4-5	Plymouth, Minnesota	-	Location of the organization's headquarters
G4-6	<a href="#">Company</a>	-	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report
G4-7	<a href="#">Form 10-K</a> pg. 1	-	Nature of ownership and legal form
G4-8	<a href="#">Form 10-K</a> pg. 1	-	Markets served
G4-9	<a href="#">Form 10-K</a> pgs. 4, 10-16, 38, 108  For a list of our locations (56 as of the date of this report), please see our <a href="#">Website</a> .	-	Scale of the organization
G4-10	<a href="#">People</a>	-	Number of employees
G4-11	<a href="#">People</a>	-	Percentage of total employees covered by collective bargaining agreements
G4-12	<a href="#">Form 10-K</a> pgs. 34-38 and <a href="#">Mine-to-Market Value</a>	-	Description of the organization's supply chain
G4-13	<a href="#">People</a>	-	Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain
G4-14	Mosaic addresses the precautionary principle through the organization's management of risk. Please see our <a href="#">Proxy Statement</a> , pg. 6 for more information.  In 2013, Mosaic submitted our first United Nations Global Compact (UNGC) Communication on Progress, affirming our commitment to operate according to the UNGC's 10 universal	-	How the precautionary approach or principle is addressed by the organization

	principles, including Principle Seven, which states, "Businesses should support a precautionary approach to environmental challenges."		
G4-15	<a href="#">Our Progress</a> – Stakeholder Engagement	-	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses
G4-16	<a href="#">Our Progress</a> – Stakeholder Engagement	-	Memberships of associations (such as industry associations) and national or international advocacy organizations
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>			
G4-17	<a href="#">Form 10-K</a> and <a href="#">About this Report</a>	-	Entities included in the organization's consolidated financial statements or equivalent documents
G4-18	<a href="#">About this Report</a> – Significant Indicators	<b>+Assurance Statement</b>	The process for defining the report content and the Aspect Boundaries
G4-19	<a href="#">Our Progress</a> – Significant Indicators	<b>+Assurance Statement</b>	Material Aspects identified in the process for defining report content
G4-20	<a href="#">Our Progress</a> – Significant Indicators	-	Aspect Boundary within the organization
G4-21	<a href="#">Our Progress</a> – Significant Indicators	-	Aspect Boundary outside the organization
G4-22	<a href="#">About this Report</a>	-	Restatements of information
G4-23	<a href="#">About this Report</a>	-	Significant changes from previous reporting periods in the Scope and Aspect Boundaries.
<b>STAKEHOLDER ENGAGEMENT</b>			
G4-24	<a href="#">Our Progress</a> – Stakeholder Engagement	<b>+Assurance Statement</b>	List of stakeholder groups engaged by the organization
G4-25	<a href="#">Our Performance</a> – Stakeholder Engagement	<b>+Assurance Statement</b>	Basis for identification and selection of stakeholders with whom to engage
G4-26	<a href="#">Our Performance</a> – Stakeholder Engagement	<b>+Assurance Statement</b>	Organization's approach to stakeholder engagement
G4-27	<a href="#">Our Performance</a> – Stakeholder Engagement	<b>+Assurance Statement</b>	Key topics and concerns that have been raised through stakeholder engagement
<b>REPORT PROFILE</b>			
G4-28	January 1, 2016 – December 31, 2016	-	Reporting period
G4-29	June 2016	-	Date of most recent previous report
G4-30	Annual	-	Reporting cycle
G4-31	Benjamin Pratt, Vice President, Corporate Public Affairs	-	Contact point for questions regarding the report or its contents
G4-32	This report is based on GRI G4 Core Guidelines "in accordance" option core. External assurance, where available, is noted in this Content Index.  <a href="#">About this Report</a>	-	"In Accordance" option, Index and external assurance
G4-33	<a href="#">About this Report</a> <a href="#">Our Responsibility – Reporting Leadership and Awards</a>	-	External assurance policy
<b>GOVERNANCE</b>			
G4-34	<a href="#">Proxy Statement</a> , pg. 43	-	Governance structure of the organization
G4-36	<a href="#">Environmental, Health, Safety and Sustainable Development Committee Charter</a> , pg. 2		Whether the organization has an executive-level position with responsibility for economic, environmental and social topics, and whether post holder report directly to the highest governance body
G4-37	<a href="#">Communications with the Board of Directors Policy</a>		Process for consultation between stakeholders and the Board of Directors
G4-38	<a href="#">Proxy Statement</a> , pg. 20-21		Composition of Board of Directors and its committees
G4-39	Robert L. Lumpkins is the chair of our Board of Directors. He is an		Chair of highest governance body

	independent director and not an executive officer of the company. This information is accurate as of December 31, 2016. <a href="#">Proxy Statement</a> , pg. 15		
G4-40	<a href="#">Proxy Statement</a> , pg. 12		Nomination and selection processes for the Board of Directors and its committees
G4-41	<a href="#">Proxy Statement</a> , pg. 29		Processes for the Board of Directors to avoid conflicts of interest
G4-44	<a href="#">Proxy Statement</a> , pg. 25		Processes for evaluating the Board's performance
G4-45	<a href="#">Proxy Statement</a> , pg. 20		The Board's role in identification and management of impacts, risks and opportunities
G4-47	<a href="#">2016 CDP Climate Change response</a> , pg. 4		Frequency of the Board's review of economic, environmental and social impacts, risks, and opportunities
G4-49	<a href="#">Communications with the Board of Directors Policy</a>		Process for communicating critical concerns to the Board of Directors.
G4-51	<a href="#">Proxy Statement</a> , pg. 29		Compensation policies for the Board and Senior Leadership Team
G4-53	<a href="#">Communications with the Board of Directors Policy</a>		Process for considering stakeholder views on compensation policies
<b>ETHICS AND INTEGRITY</b>			
G4-56	<a href="#">Company</a>	-	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics

Specific Standard Disclosures					
DMA and Indicators	Page (or Link)	Omissions	External Assurance	Description	UNGC COP or FAB Principle
<b>Category: Economic</b>					
<b>Material Aspect: Economic Performance</b>					
G4-DMA	<a href="#">Company</a>		<b>+ / Assurance Statement</b>		
G4-EC1	<a href="#">Company</a>		-	Direct economic value generated and distributed	
G4-EC2	<a href="#">Company</a>		-	Financial implications and other risks and opportunities for the organization's activities due to climate change	
G4-EC3	<a href="#">Company</a> <a href="#">Form 10-K</a>		-	Coverage of the organization's defined benefit plan obligations	
G4-EC4	<a href="#">Company</a>		-	Financial assistance received from government	
<b>Material Aspect: Market Presence</b>					
G4-DMA	<a href="#">People</a>		<b>+ / Assurance Statement</b>		
G4-EC5	<a href="#">People</a>		-	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	
G4-EC6	<a href="#">Community</a>		-	Proportion of senior management hired from the local community at significant locations of operation	
<b>Material Aspect: Indirect Economic Impacts</b>					
G4-DMA	<a href="#">Community</a>		<b>+ / Assurance Statement</b>		
G4-EC7	<a href="#">Community</a>		-	Development and impact of infrastructure investments and services supported	
G4-EC8	<a href="#">Community</a>		-	Significant indirect economic impacts, including the extent of impacts	
<b>Material Aspect: Procurement Practices</b>					
G4-DMA	<a href="#">Community</a>		<b>+ / Assurance Statement</b>		
G4-EC9	<a href="#">Community</a>		-	Proportion of spending on local suppliers at significant locations of operation	
<b>Category: Environmental</b>					
<b>Material Aspect: Materials</b>					

G4-DMA	<a href="#">Environment and People</a>		<b>+Assurance Statement</b>		
G4-EN1	<a href="#">Environment</a>		-	Materials used by weight or volume	
G4-EN2	<a href="#">Environment</a>		-	Percentage of materials used that are recycled input materials	7
<b>Material Aspect: Energy</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN3	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Energy consumption within the organization	
G4-EN4	<a href="#">Environment</a>	Energy consumed outside the organization is currently unavailable. We report GHG emissions associated with various sources in EN17 and continue to collaborate with vendors and contractors to quantify the amount of energy consumed outside the organization. We anticipate expanding the scope of our reporting for this indicator in the near future.	-	Energy consumption outside of the organization	
G4-EN5	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Energy intensity	
G4-EN6	<a href="#">Environment</a>		-	Reduction of energy consumption	7
G4-EN7	<a href="#">Environment</a>		-	Reductions in energy requirements of products and services	7, 8, 9
<b>Material Aspect: Water</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN8	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Total water withdrawal by source	
G4-EN9	<a href="#">Environment</a>		-	Water sources significantly affected by withdrawal of water	7
G4-EN10	<a href="#">Environment</a>		-	Percentage and total volume of water recycled and reused	
<b>Material Aspect: Biodiversity</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN11	<a href="#">Environment</a>		-	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
G4-EN12	<a href="#">Environment</a>		-	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	7, 8
MM1	<a href="#">Environment</a>		-	Land Disturbed or Rehabilitated	7
MM2	<a href="#">Environment</a>		-	Number and Percentage of Sites Identified as Requiring Biodiversity Management Plans	7
G4-EN13	<a href="#">Environment</a>		-	Habitats protected or restored	7, 8
G4-EN14	<a href="#">Environment</a>		-	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	7
<b>Material Aspect: Emissions</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		

G4-EN15	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Direct greenhouse gas (GHG) emissions (Scope 1)	<b>7, 8</b>
G4-EN16	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	<b>7</b>
G4-EN17	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Other indirect greenhouse gas (GHG) emissions (Scope 3)	<b>7</b>
G4-EN18	<a href="#">Environment</a>		-	Greenhouse gas (GHG) emissions intensity	<b>7</b>
G4-EN19	<a href="#">Environment</a>		-	Reduction of greenhouse gas (GHG) emissions	<b>7, 9</b>
G4-EN21	<a href="#">Environment</a>		-	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	
<b>Material Aspect: Effluents and Waste</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN22	<a href="#">Environment</a>		-	Total water discharge by quality and destination	
G4-EN23	<a href="#">Environment</a>		<b>+Assurance Statement</b>	Total weight of waste by type and disposal method	<b>7</b>
G4-EN24	<a href="#">Environment</a>		-	Total number and volume of significant spills	
MM3	<a href="#">Environment</a>		-	Overburden, Rock, Tailings and Sludge	
G4-EN25	<a href="#">Environment</a>		-	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	<b>7</b>
G4-EN26	<a href="#">Environment</a>		-	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	
<b>Material Aspect: Products and Services</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN27	<a href="#">Food</a>		-	Extent of impact mitigation of environmental impacts of products and services	
G4-EN28	<a href="#">Food</a>		-	Percentage of products sold and their packaging materials that are reclaimed by category	
<b>Material Aspect: Compliance</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN29	<a href="#">Environment</a>		-	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	
<b>Material Aspect: Transport</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN30	<a href="#">Environment</a>		-	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	<b>8</b>
<b>Material Aspect: Overall</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN31	<a href="#">Environment</a>		-	Total environmental protection expenditures and investments by type	
<b>Material Aspect: Supplier Environmental Assessment</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN33	<a href="#">Environment</a>			Significant actual and potential negative environmental impacts in the supply chain and action taken	
<b>Material Aspect: Environmental Grievance Mechanisms</b>					
G4-DMA	<a href="#">Environment</a>		<b>+Assurance Statement</b>		
G4-EN34	<a href="#">Environment</a>		-	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	
<b>Category: Social</b>					

Sub-Category: Labor Practices and Decent Work					
Material Aspect: Employment					
G4-DMA	<a href="#">People</a>		<b>+ / Assurance Statement</b>		
G4-LA1	<a href="#">People</a>		-	Total number and rates of new employee hires and employee turnover by age group, gender and region	
G4-LA2	<a href="#">People</a>		-	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	
G4-LA3		Parental leave is offered to employees in North America, South America and Asia. As parental leaves vary in accordance with local laws and customs across the regions where we operate, Mosaic is unable to track retention rates of employees returning from parental leave.	-	Return to work and retention rates after parental leave, by gender	
Material Aspect: Labor/Management Relations					
G4-DMA	<a href="#">People</a>		<b>+ / Assurance Statement</b>		
G4-LA4	<a href="#">People</a>		-	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	3
MM4	<a href="#">People</a>		-	Number of Strikes and Lock-Outs Exceeding One Week's Duration, by Country	
Material Aspect: Occupational Health and Safety					
G4-DMA	<a href="#">People</a>		<b>+ / Assurance Statement</b>		
G4-LA5	<a href="#">People</a>		-	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	3
G4-LA6	<a href="#">People</a>		-	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	
G4-LA7	<a href="#">People</a>		-	Workers with high incidence or high risk of diseases related to their occupation	
G4-LA8	<a href="#">People</a>		-	Health and safety topics covered in formal agreements with trade unions	
Material Aspect: Training and Education					
G4-DMA	<a href="#">People</a>		<b>+ / Assurance Statement</b>		
G4-LA9	<a href="#">People</a>		-	Average hours of training per year per employee by gender, and by employee category	6
G4-LA10	<a href="#">People</a>		-	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	6
G4-LA11	<a href="#">People</a>		-	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	
Material Aspect: Diversity and Equal Opportunity					
G4-DMA	<a href="#">People</a>		<b>+ / Assurance Statement</b>		
G4-LA12	<a href="#">People</a>		-	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	
Material Aspect: Equal Remuneration for Women and Men					

G4-DMA	<a href="#">People</a>		-		
G4-LA13	<a href="#">People</a>		-	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	
<b>Material Aspect: Labor Practices Grievance Mechanisms</b>					
G4-DMA	<a href="#">Community</a>				
G4-LA16	<a href="#">Community</a>			Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	
<b>Sub-Category: Human Rights</b>					
<b>Material Aspect: Non-Discrimination</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-HR3	<a href="#">Community</a>		-	Total number of incidents of discrimination and corrective actions taken	1, 2, 6
<b>Material Aspect: Freedom of Association and Collective Bargaining</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-HR4	<a href="#">Community</a>		-	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	
<b>Material Aspect: Child Labor</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-HR5	<a href="#">Community</a>		-	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	1, 2, 5
<b>Material Aspect: Forced or Compulsory Labor</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-HR6	<a href="#">Community</a>		-	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	1, 2, 4
<b>Material Aspect: Indigenous Rights</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-HR8	<a href="#">Community</a>		-	Total number of incidents of violations involving rights of indigenous peoples and actions taken	
MM5	<a href="#">Community</a>		-	Number of Operations Taking Place in or Adjacent to Indigenous Peoples' Territories	
<b>Material Aspect: Human Rights Grievance Mechanisms</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-HR12	<a href="#">Community</a>		-	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	
<b>Sub-Category: Society</b>					
<b>Material Aspect: Local Community</b>					
G4-DMA	<a href="#">Community</a>		<b>+Assurance Statement</b>		
G4-SO1	<a href="#">Community</a>		-	Percentage of operations with implemented local community engagement, impact assessments, and development programs	7
G4-SO2	<a href="#">Community</a>		-	Operations with significant actual and potential negative impacts on local communities	
MM6	<a href="#">Community</a>		-	Number and Description of Significant Disputes Relating to Land Use, Customary Rights of Local Communities and Indigenous Peoples	
MM7	<a href="#">Community</a>		-	The Extent to Which Grievance Mechanisms Were Used to Resolve Disputes Relating to Land Use, Customary Rights of Local Communities and Indigenous Peoples, and the Outcomes	

Material Aspect: Anti-Corruption					
G4-DMA	<a href="#">Company</a>		<b>+Assurance Statement</b>		
G4-SO3	<a href="#">Company</a>		-	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	10
G4-SO4	<a href="#">Company</a>		-	Communication and training on anti-corruption policies and procedures	10
G4-SO5	<a href="#">Company</a>		-	Confirmed incidents of corruption and actions taken	10
Material Aspect: Public Policy					
G4-DMA	<a href="#">Company</a>		<b>+Assurance Statement</b>		
G4-SO6	<a href="#">Company</a>		-	Total value of political contributions by country and recipient/beneficiary	
Material Aspect: Anti-competitive Behavior					
G4-DMA	<a href="#">Company</a>				
G4-SO7	<a href="#">Company</a>			Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	
MMSS Material Aspect: Resettlement					
MM9	<a href="#">Community</a>		-	Sites Where Resettlements Took Place, the Number of Households Resettled in Each, and How Their Livelihoods Were Affected in the Process	
MMSS Material Aspect: Closure Planning					
MM10	<a href="#">Community</a>		-	Number and Percentage of Operations With Closure Plans	
Sub-Category: Product Responsibility					
Material Aspect: Product and Service Labeling					
G4-DMA	<a href="#">Food</a>		<b>+Assurance Statement</b>		
G4-PR3	<a href="#">Food</a>		-	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	
G4-PR4	<a href="#">Food</a>		-	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	
G4-PR5	<a href="#">Food</a>		-	Results of surveys measuring customer satisfaction	9