



# Business Partner Code of Conduct and Ethics

## Introduction

No matter where Mosaic operates in the world, every action we take should uphold our principles of responsibility, innovation, collaboration and drive. This culture of integrity and ethics extends to our relationships with business partners who are critical to our ability to execute our mission to help the world grow the food it needs.

Mosaic understands that our partners have their own cultures and codes of conduct to guide their employees in conducting business. However, Mosaic's Business Partner Code of Conduct and Ethics ("Code") sets out universal standards and it is expected that all Mosaic suppliers, contractors, consultants and other business partners, including their employees, agents, representatives, and subcontractors (collectively, "**Business Partners**") meet these standards. Please review this Code and acknowledge Mosaic's expectations of compliance with both its letter and spirit, when conducting business with Mosaic or on behalf of Mosaic.

### 1. Legal and Ethical Compliance

#### Complying with the Law

Business Partners must comply with applicable laws, regulations, rules, and standards, and shall require the same compliance throughout their supply chains while doing business with or on behalf of Mosaic. Business Partners are to notify Mosaic immediately upon becoming aware of any non-compliance with applicable laws, rules, and regulations in the course of performing any work for or on behalf Mosaic.

#### Anti-Corruption

In doing business with Mosaic, Business Partners must comply with all applicable anti-money laundering, anti-bribery and anti-corruption laws, including the U.S. Foreign Corrupt Practices Act, The Canadian Corruption of Foreign Public Officials Act, the U.K. Anti-Bribery Act, and the Brazil Anti-Corruption Act. Business Partners must not, directly or indirectly, make or offer any type of bribe, facilitation payment, or other payment, or anything of value, to any government official, including any persons working in an official or unofficial capacity on behalf of a government official, government or government-related entity, to public international organization for any improper purpose, including to influence the official in his or her official capacity, induce the official to do or omit to do an act in violation of his or her lawful duty, or to secure any improper advantage in order to assist in obtaining or retaining business for or with, or directing business

to, any person. Similarly, Business Partners must not, directly or through agents, make or offer to make, any payment to any Mosaic employee to secure any improper advantage in order to assist in obtaining or retaining business for or with Mosaic or for any other unethical or unlawful purpose. This prohibition applies worldwide, and without regard to regional customs, local practices or competitive conditions.

### **Sanctions**

Mosaic complies with all applicable economic sanctions laws, export control laws, anti-boycott laws and trade restrictions, including those administered by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC"), the U.S. Department of Commerce's Bureau of Industry and Security ("BIS"), and other applicable U.S. economic and trade measures, as well as those administered by the United Nations Security Council, the European Union, the United Kingdom, and any other jurisdiction with authority over contemplated transactions ("Sanctions Laws"). Comprehensive sanctions take the form of an economic embargo/boycott, virtually prohibiting any transaction of goods or services with certain countries. Selective trade sanctions prohibit transactions with specific people and companies and prohibit transactions of certain goods and services with specific countries. Similarly, export control laws regulate which products and technical information we are allowed to share, and with whom.

Mosaic may not use a Business Partner to do something indirectly that Mosaic may not do directly under applicable Sanctions Laws. This Code therefore prohibits Business Partners from acting on Mosaic's behalf in violation of applicable Sanctions Laws. Mosaic requires our Business Partners to comply with all applicable international trade laws, rules and regulations and to share sufficient information for us to comply with applicable international trade laws, including information about their ownership, the origin of the products and services we buy from them, and the destination of the products we sell to them.

### **Gifts and Entertainment**

Gifts and entertainment are neither required nor expected from Mosaic's Business Partners, and Mosaic will never give preferential treatment to a Business Partner based on gifts or entertainment received. Gifts or entertainment should never be used to improperly influence business decisions, compromise independent judgement, or cause others to believe that there has been improper influence. In offering or providing gifts or entertainment, the gift or entertainment must have a legitimate business purpose and not appear to influence or seek favor from or on behalf of Mosaic, reflect unfavorably on Mosaic or the Business Partner, or place anyone in an uncomfortable or compromising position.

Mosaic has adopted a Gift and Entertainment Policy which restricts our employees and their family members, from receiving gifts and entertainment from, or on behalf of, Business Partners except in limited circumstances. No Mosaic employee or family member may seek or accept any gift of cash, or cash equivalent such as gift cards, loans of any amount, or other gifts that are, or may be perceived to be, used to unduly influence business decisions, compromise independent judgment, or cause others to believe that there has been improper influence. Entertainment may be appropriate if infrequent and meet locally acceptable norms of business relationships.

### **Conflicts of Interest**

Mosaic manages business conduct, relationships and practices that pose, or may pose a conflict, real or perceived, between its interests, its employees' interests and the interests of Business Partners. Business Partners, and their employees and family members, must not receive improper benefits through or because of their relationship with Mosaic or allow other activities to conflict with Mosaic's interests when acting for or on behalf of Mosaic. Business Partners must avoid even the appearance of conflicts of interest in their work with us and will immediately disclose any known family or other close personal relationships with our employees who have, or may have, an influence over their engagements with us or any other relationship that may pose a conflict.

### **Fair Competition**

Business Partners must not engage in any conduct that would be contrary to applicable antitrust or competition laws while performing work for or on behalf of Mosaic. It is essential that Business Partners compete fairly for Mosaic business opportunities and refrain from any price-fixing, bid rigging, market sharing, or similar anti-competitive activities. Business Partners must maintain confidentiality over pricing and other competitively sensitive information, and must not share with Mosaic any confidential, non-public, information of Mosaic's competitors or other third parties.

### **Financial and Commercial Records**

Mosaic is committed to the transparency of its business activities, maintaining correct, clear, and accurate records of business activities undertaken by the company. Investors, creditors, business partners, regulatory authorities and others have a legitimate interest in our company information. Inaccurate or misleading information in regulatory reports or records could result in reputational damage, legal liability, and financial risk to Mosaic.

As a result, and in addition to adopting a cautious policy regarding internal records and documentation, we expect our Business Partners to (i) keep all corporate books and company records up to date, containing accurate and correct information about the company and its transactions with and on behalf of Mosaic; (ii) have a document retention policy and specific procedures for the correct destruction of records; and (iii) maintain reasonable internal controls to detect and prevent fraud, bribery and corruption.

## **2. Human Rights**

Mosaic is committed to respecting and supporting the protection and advancement of all internationally recognized human. Our commitment is guided by the Universal Declaration of Human Rights (UDHR), the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work; the UN Guiding Principles on Business and Human Rights; and the Organization for Economic Co-Operation and Development (OECD) Guidelines for Multinational Enterprises. Mosaic expects all Business Partners to share our high standards for ethical and responsible operations and take reasonable efforts to identify and reasonably mitigate potential impacts on human rights within their operations and supply chains.

### **Discrimination, Harassment and Working Conditions**

Mosaic requires a workplace that is free from discrimination and harassment. This standard extends to all Business Partners while engaged in work for or on behalf of Mosaic. Mosaic will periodically review discrimination issues within the geographies in which we operate to confirm particular attention is paid to those individuals belonging to groups or populations that are at increased risk of discrimination.

Business Partners must maintain working conditions in accordance with applicable employment standards and laws, including with respect to hours of work, minimum wages, overtime pay, rest periods, and holidays. Business Partners must also work to maintain workplaces free of any type of physical abuse, the threat of physical abuse, sexual or other harassment, verbal abuse or other forms of harassment or intimidation and provide avenues for workers to report concerns regarding harassment or discrimination without any fear of retaliation or reprisal.

### **Labor Rights**

Business Partners must respect the rights of workers to establish and join unions or other worker groups on a free and voluntary basis without fear of intimidation, discrimination, or retaliation, and to engage in collective bargaining where applicable.

## **Child Labor, Forced Labor and Human Trafficking**

Mosaic will not tolerate the use of child labor, forced labor, or human trafficking at any level within its supply chain. Business Partners must avoid child labor as defined by the ILO and must also comply with local laws on minimum ages of employment. Business Partners must not engage in any form of forced labor, compulsory labor, or modern slavery including practices such as (i) securing services through force, threats, or coercion; (ii) withholding wages, property, or identity documents; (iii) restricting movement or imprisonment; or (iv) entangling workers with fraudulent debt. Business Partners must use reasonable diligence to enforce the prevention of child labor, forced labor, human trafficking or other human rights violations within its subcontractors and supply chains.

## **3. Health, Safety and Environmental Sustainability**

Mosaic prioritizes safety and environmental sustainability across all of its activities and encourages Business Partners to promote and demonstrate these concepts within their own operations.

### **Health and Safety**

Business Partners must provide and maintain a healthy and safe work environment for their workers in compliance with all applicable workplace health and safety laws. Business Partners should maintain appropriate systems, controls and procedures to ensure that workers are adequately trained and are able to perform their tasks safely when performing any work for or on behalf of Mosaic. Business Partners must follow all Mosaic Environmental Health and Safety policies and procedures to the extent applicable to work performed for Mosaic, including work performed at Mosaic facilities.

### **Protection of the Environment**

Business Partners must comply with all laws, regulations, and standards related to the protection of the environment. Mosaic also expects Business Partners to operate their businesses in an environmentally responsible manner and to take active steps to reduce waste, optimize resource consumption and minimize other adverse environmental impacts where possible.

## **4. Protection of Property and Information**

### **Mosaic Assets and Confidentiality**

Business Partners must take reasonable steps to safeguard Mosaic's property and assets, including our intellectual property rights. Business Partners must maintain confidentiality over all non-public or proprietary information received from Mosaic in the course of any business relationship, except where Mosaic has expressly consented to its disclosure.

## **Privacy**

Business Partners must comply with applicable privacy laws, including with respect to any personal information provided by Mosaic or in connection with services performed for or on Mosaic's behalf and shall promptly report to Mosaic any data breach or other unauthorized disclosure, except when prohibited from doing so by applicable laws.

## **Administering this Code**

Mosaic will seek acknowledgement and understanding of this Code during Business Partner onboarding and periodically throughout the business relationship. Mosaic will evaluate compliance with this Code during selection, onboarding, and at other times during the business relationship.

Business Partners shall ensure all suppliers, subcontractors and agents it uses to fulfill its obligations or commitments to Mosaic are aware of this Code and its expectations. If a Business Partner becomes aware of any violation of or non-compliance with the Code, they must report that violation to Mosaic immediately.

In the event of non-compliance with this Code, Mosaic may suspend or terminate its relationship with the Business Partner and, where applicable, disclose the matter to the appropriate authorities.

This Code is posted on Mosaic's website at [www.mosaicco.com](http://www.mosaicco.com). Mosaic may amend this Code from time to time. Business Partners will be asked periodically to acknowledge their awareness of the Code and Mosaic's expectations for compliance.

## **Questions or Reporting Violations of this Code**

If any questions arise as to what this Code requires, the appropriateness of any activity or conduct connected to work for or on behalf of Mosaic or how to resolve any conflicts between this Code and other commitments or obligations of a Business Partner, please contact us as follows:

Law Department at [Law@mosaicco.com](mailto:Law@mosaicco.com)

Internal Audit at [InternalAudit@mosaicco.com](mailto:InternalAudit@mosaicco.com)

For issues involving unethical conduct, reports can also be made through Mosaic's ethics line, EthicsPoint. EthicsPoint is available on the Web at [www.mosaic.ethicspoint.com](http://www.mosaic.ethicspoint.com) or via phone:

- Brazil: 0800-892-0309
- Canada: 1-877-261-2609
- China: 4006000859
- India: 000-800-040-2098
- Paraguay: 0098004410207
- Peru: 0800-77-582
- Saudi Arabia: 1-800-10, at the prompt dial 877-261-2609
- United States: 1-877-261-2609

Although we encourage reporters to provide contact information so that we can investigate as thoroughly as possible, reports through the ethics line can be anonymous.

Mosaic will not tolerate any retaliation against someone for raising a concern in good faith or for participating in an investigation related to violations of this Code.

This Code is not intended to create new or additional rights for any Business Partner.