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1. PURPOSE

The purpose of this program is to define the process for proper response to, and reporting of, Environment, Health, and Safety (EHS) incidents.

This program defines the requirements for severity determination, notification, escalation, investigation, developing corrective and preventive actions (CAPA), closing an incident, and evaluating the effectiveness of CAPAs.

2. SCOPE

This program applies to all Mosaic legal entities (employees and contractors), including joint ventures/working partnerships with management control.

3. ROLES AND RESPONSIBILITIES

3.1 EHS SERVICES

- 3.1.1 Maintain the Incident Management Program for Mosaic.
- 3.1.2 Maintain and update Mosaic's EHS Incident Tracking platform, Intelex, for managing incidents, including the investigation and management of corrective actions.

3.2 EHS OPERATIONS

- 3.2.1 Support the Mosaic Management System Element 14 owner and site personnel in the communication and implementation of the element.
- 3.2.2 Review and make determination if an investigation is required for a Tier 3 Regulatory Event.
- 3.2.3 Review and make determination if an investigation is required for Tier 4 First Aid Cases.
- 3.2.4 Participate in Potentially Serious Incidents (PSI) evaluations and determine if incidents meet PSI criteria.

3.3 MANAGEMENT SYSTEM ELEMENT OWNER

- 3.3.1 The owner of the Mosaic Management System Element 14 shall ensure that CAPAs are implemented and tracked to completion in Intelex.
- 3.3.2 Ensure that this program is communicated and implemented at the sites.

3.4 SITE

- 3.4.1 The General Manager (GM)/Site Leader shall review and approve applicable incident investigations and their resulting CAPAs in Intelex.
- 3.4.2 Department manager and site EHS team shall approve any discretionary Tier 4 incident investigations and CAPAs in Intelex.

- 3.4.3 Ensure that incidents are being communicated and investigated at the site level based on Tiered requirements.
- 3.4.4 Ensure that there is appropriate representation on incident investigation teams.
- 3.4.5 Complete CAPAs and enter completion information in Intalex.
- 3.4.6 Provide trained and qualified workers to support investigations including Root Cause Analysis (RCAs) and other investigation methodologies.

3.5 WORKERS

- 3.5.1 Notify direct supervisor, EHS personnel, or the GM/Site Leader of any incident as soon as reasonably practical.
- 3.5.2 Stop work immediately and take mitigating actions upon becoming aware of a potentially hazardous, dangerous, or unsafe condition.
- 3.5.3 Assist with incident investigations as directed.
- 3.5.4 Provide feedback on CAPAs as needed.

3.6 CROSS-FUNCTIONAL TEAM (CFT)

- 3.6.1 Participate in formal Root Cause Analysis (RCA) and semi-formal investigation methods.
- 3.6.2 Evaluate applicable operational controls that were intended to prevent the incident.
- 3.6.3 Review proposed CAPAs through a risk assessment prior to implementation.

4. DEFINITIONS

4.1 CROSS-FUNCTIONAL TEAM (CFT)

- 4.1.1 Team members from various departments that provide a variety of skills and expertise. For example, managers, supervisors, workers, EHS team members, Subject Matter Experts (SME), Mosaic Legal Department, etc. can be part of the CFT.

4.2 ENFORCEMENT ACTION

- 4.2.1 Enforcement Action is the process in which local, state, provincial, or federal regulatory agencies respond to EHS violations by requiring corrective actions to be taken, assessing citations, and/or monetary penalties against Mosaic.
- 4.2.2 Examples of agencies include but are not limited to the U.S. Environmental Protection Agency (EPA), the U.S. Occupational Safety and Health Administration (OSHA), the U.S. Mine Safety and Health Administration (MSHA), Canada Ministry of Environment, Ministério do Trabalho.

4.3 ENVIRONMENTAL REPORTABLE RELEASES

- 4.3.1 A release of any regulated substance that exceeds the reportable quantity for that substance or meets other criteria for formal reporting to a regulatory agency with primary federal, state, or provincial environmental authority in the jurisdiction where the release occurred.
- 4.3.2 In the absence of agency/jurisdictional reportability requirements applicable to a specific Mosaic location, refer to [Appendix C - Environmental Reportable Information](#) in this program for guidance.

4.4 FIRST AID

- 4.4.1 First aid refers to medical attention that is administered after the injury occurs. Anything not listed as First Aid (as indicated below) is medical treatment and is therefore a Recordable, if the injury is deemed work-related and all concerns around pre-existing conditions have been satisfied.
 - a. Using a nonprescription medicine at nonprescription strength
 - b. Administration of tetanus immunizations
 - c. Cleaning, flushing or soaking surface wounds
 - d. Wound coverings such as Band-aids, butterfly bandages, Steristrips
 - e. Hot or cold therapy
 - f. Non-rigid means of support such as elastic bandage, wraps, etc.
 - g. Use of temporary immobilization devices used to transport accident victims
 - h. Removing fingernail or toenail to relieve pressure or draining fluid from blisters
 - i. Using eye patches
 - j. Removing foreign bodies from eye by irrigation or cotton swabs
 - k. Removing splinters or foreign material from areas other than the eye by irrigation, tweezers, cotton swabs or other simple means
 - l. Using finger guards
 - m. Using massages (physical therapy or chiropractic treatment are considered medical treatment for recordkeeping purposes)
 - n. Drinking fluids for relief of heat stress

4.5 ROOT CAUSE ANALYSIS (RCA) INVESTIGATION

- 4.5.1 Formal Root Cause Analysis (RCA) is a process to identify the underlying actions, omissions, or aspects of processes and systems that contributed to an incident. The objective of RCA is to determine what happened, why it happened, and what changes are necessary to prevent future occurrences. Formal RCA can be achieved through a few methods, such as, but not restricted to, Cause Tree Analysis and the Incident Cause Analysis Method (ICAM). Cause Tree Analysis involves mapping causal relationships to identify root causes, while ICAM focuses on systemic failures and human factors to understand the incident.
- 4.5.2 Semi-formal methods are structured approaches that provide a balance between simplicity and depth, allowing for effective problem-solving without the complexity of formal methods. These techniques are typically easier to implement and require less time and resources, making them suitable for less complex incidents or as preliminary steps in a comprehensive analysis. Semi-formal RCA methods aim to identify underlying causes and suggest corrective actions, though they may not delve as deeply into systemic issues as formal methods. Examples of semi-formal methods include the 5-Why Analysis, which involves iteratively asking "why" to uncover root causes, and the Fishbone Diagram (Ishikawa Diagram), which visually categorizes potential causes to facilitate brainstorming and organization.

4.6 ILLNESS

- 4.6.1 A work-related illness is defined as any abnormal condition or disorder, acute or chronic, resulting from an incident or exposure in the work environment, including but not limited to:
 - a. Contact dermatitis from chemical, biological or physical contact
 - b. Chemical poisoning from work related exposure
 - c. Food poisoning from food served in company provided events, cafeterias and/or vending machines

4.7 INCIDENT

- 4.7.1 An unplanned event, which does, or has the potential to, result in a loss. This includes environmental release, permit exceedance, reportable injury/illness, lost-time incident, near miss, security breach, and community complaint.

4.8 INJURY

- 4.8.1 Work-related incidents that lead to abnormal conditions or disorders. Injuries include cases such as, but not limited to, a cut, fracture, sprain, or amputation.

4.9 LOST TIME INJURY (LTI)

- 4.9.1 Any work-related injury that results in an employee's inability to work one or more calendar days after the date of injury. Lost time does not include the date of the injury. This is based upon a medical determination, and includes scheduled workdays, nonscheduled workdays, weekends, vacation, and holidays.

4.10 MEDICAL TREATMENT

- 4.10.1 Medical treatment refers to the management and care of a patient to address disease or disorder, excluding visits solely for observation or counseling, diagnostic procedures including the administration of prescription medications used solely for diagnostic purposes, or first aid.

4.11 NEAR MISS

- 4.11.1 A near-miss is an incident in which no personal injury or environmental release occurred, but where, given a slight shift in time or position, an injury or an environmental release easily could have occurred.

4.12 NOTICE OF VIOLATION (NOV)

- 4.12.1 A written notice from a government entity which alleges a failure to comply with the applicable rules, regulations, permit, order, or other type of agreement.

4.13 PERMIT EXCEEDANCE

- 4.13.1 Deviation from a numerical parameter or limit imposed by permit, ordinance, agency order, or agreement.

4.14 POTENTIALLY SERIOUS INCIDENT (PSI)

- 4.14.1 A Potentially Serious Incident (PSI) is an event or situation that, with the alteration of a single factor, could reasonably escalate to a Tier 1 incident.
- 4.14.2 A Tier 1 incident is defined by severe consequences, including fatalities, permanent disabilities, significant physical injuries, amputations, severe burns, and permanent loss of senses such as sight or hearing. Additionally, it includes environmental incidents, whether reversible or irreversible, that cause damage leading to perpetual or long-term harm to ecosystems or natural resources.
- 4.14.3 A more detailed and comprehensive information about Tier 1 definition is available on [Appendix A](#).
- 4.14.4 The identification of PSI requires that the potential escalation to a Tier 1 incident be both reasonable and plausible, based on specific circumstances of the event. Examples of Potentially Serious Incidents are available in [Appendix F](#).

- 4.14.5 The term "single factor" refers to any individual element or condition that, if altered, could change the outcome of an event from a non-serious to a serious incident. This factor could be a change in environmental conditions, human actions, equipment failure, procedural lapses, or any other variable that plays a critical role in the incident's progression. For example, a minor slip in a workplace might be considered a PSI if the presence of a nearby hazardous machine could have resulted in severe injury had the slip occurred slightly closer to the machine.

4.15 RECORDABLE INJURY/ILLNESS

- 4.15.1 Any work-related fatality.
- 4.15.2 Any work-related injury or illness that results in loss of consciousness, days away from work, restricted work, or transfer to another job.
- 4.15.3 Any work-related injury or illness requiring medical treatment beyond first aid.
- 4.15.4 Any work-related diagnosed case of cancer, chronic irreversible diseases, fractured or cracked bones or teeth, and punctured eardrums.

4.16 REGULATORY EVENT

- 4.16.1 A Regulatory Event refers to any inspection or visit conducted by a regulatory agency at the local, state, provincial, or federal level. This includes, but is not limited to, agencies such as the U.S. Environmental Protection Agency (EPA), the U.S. Occupational Safety and Health Administration (OSHA), the U.S. Mine Safety and Health Administration (MSHA), the Canada Ministry of Environment, Instituto Brasileiro do Meio Ambiente (IBAMA), Superintendência Regional de Meio Ambiente (SUPRAM), Companhia Ambiental do Estado de São Paulo (CETESB), Ministério do Trabalho, and Ministerio del Ambiente (MINAM) in Peru, among others.
- 4.16.2 For classification and examples of Regulatory Events, please refer to [Appendix A](#).

4.17 RESTRICTED WORK CASE (RWC)

- 4.17.1 Any work-related injury or illness that results in an employee unable to perform one or more of the routine functions of his or her job, or from working a full day. An injury or illness is not considered restricted duty (restricted work) if the restriction is only for the date of the injury or onset of illness.

4.18 REPORTABLE QUANTITY (RQ)

- 4.18.1 An Environmental Reportable Quantity (RQ) is the threshold amount of a hazardous substance that, when released into the environment, must be reported to the appropriate regulatory authorities. These quantities are established to ensure prompt notification and response to potential environmental hazards. Generally, RQs are specified in the websites of regulatory agencies, within permits, and in relevant legislation across different jurisdictions.
- 4.18.2 Not all chemicals may have a defined Reportable Quantity in every jurisdiction. In such cases, [Appendix C](#) serves as the reference for classifying and reporting environmental releases within this program.

4.19 RISK REGISTER

- 4.19.1 The Risk Register is used to document environmental, health, and safety risks, quantify inherent and residual risk, and document operational controls that reduce or mitigate the risk.

4.20 ROUTINE WORK TASKS

- 4.20.1 For recordkeeping purposes, an employee's routine work tasks are the work activities that the employee regularly performs at least once per week.

4.21 SERIOUS INCIDENT (SI)

- 4.21.1 An incident that resulted in a Tier 1 incident such as:
 - a. Fatality or life altering injuries or illnesses
 - b. Environmental incidents, whether reversible or irreversible, that cause damage leading to perpetual or long-term harm to ecosystems or natural resources.

4.22 WORK RELATED INJURY/ILLNESS

- 4.22.1 An event or exposure in the work environment either caused or contributed to the resulting condition or significantly aggravated a pre-existing injury or illness.

4.23 WORKER

- 4.23.1 Includes both employees and contractors of Mosaic.

5. REQUIREMENTS

5.1 GENERAL

- 5.1.1 Environmental, Health, and Safety (EHS) incidents are to be reported and escalated, within the established period to the appropriate contacts, using the Tiered approach identified in this program and further described in [Appendix A](#).
- 5.1.2 Incidents shall be investigated according to the program requirements. All corrective actions arising from incident investigations for any Tier incident must be entered into Intelex, Mosaic's Incident Tracking platform, and tracked to completion.
- 5.1.3 All government visits and any enforcement actions shall be documented in Intelex.
- 5.1.4 Based on severity of the incident, reporting to a regulatory agency might be required. Please follow local/state/provincial regulations.
- 5.1.5 The initial incident information for all Tiers needs to be entered into Intelex within 24 hours.
- 5.1.6 For the initial incident report for all Tier Levels, provide facts only, do not speculate or include assumptions. Additional details and facts are to be entered into Intelex when available. Updates to the incident report are required until the incident is closed, and all corrective actions are completed.

- 5.1.7 Templates for the 24-Hour Notice notification are available via a link in the Intelex record for download and distribution. The Outlook email is required to be attached to the Intelex record to document that the 24-Hour Notice was sent.
- 5.1.8 It is required to enter all CAPAs in Intelex utilizing the Hierarchy of Controls (HOC). The Incident Corrective Action and Preventive Actions Section provides additional requirements.
- 5.1.9 Vehicle incidents should be entered in Intelex using the specific available category. Business Unit procedures should be followed for escalation, investigation, and correction. In case the vehicle incident results in an injury, an additional associated Injury/Illness record should be entered in Intelex with the appropriate Tier Level and needs to be related to the first incident entered on the "Related Incidents Section" in Intelex.
- 5.1.10 When entering text in open text fields in Intelex for all incident types, it is required to enter the information in English.

5.2 TIER LEVEL DETERMINATION

- 5.2.1 The first step in incident escalation is determining the severity of the incident so the appropriate Tier Level can be assigned to the incident. The Tier Level will define the required level of escalation – both verbal and electronic notification.
 - a. Tier 1 incidents are the most serious, involving fatalities or life-altering injuries, and regional environmental damage with irreversible effects.
 - b. Tier 2 includes potentially serious incidents (PSI), lost time injuries and incidents with widespread environmental harm that is reversible but requires significant remediation.
 - c. Tier 3 covers recordable injuries needing medical treatment beyond first aid and localized environmental incidents with manageable cleanup.
 - d. Tier 4, the least severe, involves first aid cases or near misses with minimal impact and fully recovered environmental releases.
- 5.2.2 For a detailed definition and examples of all Tier Levels, please refer to the [Appendix A](#).
- 5.2.3 When an incident is upgraded or downgraded to a different Tier Level, the appropriate escalation and notification for the new Tier needs to occur based on the Tier Level requirements in [Appendix A](#) and Escalation and Notification requirements in [Appendix B](#). The Intelex record must be updated to explain the change in classification.

5.3 ESCALATION AND NOTIFICATION OF INITIAL INCIDENT

- 5.3.1 Escalation and notification requirements are summarized in [Appendix B](#).
- 5.3.2 A 24-hour notice for Tier 1 and Tier 2 incidents must be sent within 24 hours after the classification of the incident is determined, if approved by legal.

5.3.3 Detailed guidance for entering Tier 1 incidents, including specific considerations related to Attorney-Client privilege when entering and communicating these incidents, is provided on the following section.

5.3.4 Tier 1 Incidents

- a. Tier 1 incidents require notification to the Operations VP and the EHS VP by the General Manager or Site Leader as soon as reasonably possible.
- b. Consult with Mosaic Legal Counsel regarding all Tier 1 incidents for guidance and to determine if the incident should be entered into Intelex under Attorney-Client Privilege. If instructed to enter under Attorney-Client Privilege, check the appropriate Intelex drop down box.
- c. The status of Attorney-Client Privilege cases will be reviewed periodically by the VP EHS and designated Counsel until the status is no longer applicable.
- d. Once Counsel determines that Attorney-Client Privilege is no longer applicable, the Legal Counsel will update this information in Intelex. The General Manager or Site Leader at the location where the incident occurred will then receive a notification to update and close out the actions associated with the incident as required.
- e. Email Notification: An Outlook email notification will be distributed by the General Manager/Site Leader or Functional Director – note that a delegate is acceptable in limited circumstances (vacation, travel, etc.) – within 24 hours of the incident classification by using the “Tier 1 Incident Notification” Outlook email distribution group, if approved by legal.
- f. The Tier 1 incidents need to be identified as a Serious Incident (SI) in Intelex.

5.3.5 Tier 2 Incidents

- a. Tier 2 incidents require notification to the Operations VP by the General Manager/Site Leader or Functional Director as soon as reasonably possible.
- b. Email Notification: An Outlook email notification will be distributed by the General Manager/Site Leader or Functional Director – note that a delegate is acceptable in limited circumstances (vacation, travel, etc.) – within 24 hours of the incident classification by using “Tier 2 & 3 Incident Notification” Outlook email distribution group if approved by legal.
- c. A safety/environmental flash should be distributed for Tier 2 incidents by using the “Tier 2 & 3 Incident Notification” Outlook email distribution group (a safety/environmental flash template is available in [Appendix E](#)). EHS Leadership will determine which safety/environmental flashes can be shared after consulting with the legal department.

5.3.6 Tier 3 Incidents

- a. The communication of the Tier 3 health and safety incidents (recordable injuries and illnesses) and environmental incidents, follows the same process as Tier 2. An Outlook email notification must be sent by the General Manager/Site Leader or Functional Director. In specific circumstances, such as during vacations or travel, a delegate may send the notification. This email must be distributed within 24 hours of the incident classification using the "Tier 2 & 3 Incident Notification" Outlook email distribution group.
- b. For the other categories of Tier 3 incidents (Property Damage/Loss, Public or Media, and Regulatory Event), the General Manager/Site Leader or Functional Director is required to inform the Operations VP about the incident within 24 hours using a method they select (e.g., email, phone, etc.).
- c. An automated weekly report will be generated, consolidating non safety and non-environmental Tier 3 and Tier 4 incidents. This report will be distributed to the Tier 2 Distribution list.

5.3.7 Tier 4 Incidents

- a. No additional escalation or notification is required.
- b. An automated monthly report will summarize and communicate a summary of Tier 4 incidents and will be distributed to the Tier 2 Distribution list.

5.3.8 Incidents with multiple types

- a. If an incident has multiple incident types, such as safety and health and environmental, a record in Intelex must be entered for each incident type. The incident information is entered into Intelex within 24 hours. After initially creating the records and saving, the additional incidents need to be related to the first incident entered on the "Related Incidents Section" in Intelex. Once the incidents are related, the 24-Hour Notice for the incident can be sent. The investigation, CAPAs and Evaluation of Effectiveness (EOE) are required for each record. All PSI consequences must be entered in Intelex.
- b. Only one 24-hour notice is required for incidents involving multiple incident types. The notification should adhere to the requirements of the highest-level category involved. For example, if a localized environmental incident causes short-term damage to ecosystems or natural resources (Tier 3 Category - Environmental) and results in significant media exposure (Tier 2 Category - Public or Media), then the notification must follow the Tier 2 requirements.

5.4 INCIDENT INVESTIGATION

- 5.4.1 A review of the Risk Register is required after an incident investigation. Any new risks and associated controls should be added to the Risk Register, if applicable. If the risk was previously identified and the operational control(s) failed, new controls can be added or modified in the Risk Register, as applicable. The most significant causes found because of the RCA must be categorized in Intelex and have a detailed description of the cause(s).

5.4.2 Tier 1 and Tier 2

- a. Tier 1 and Tier 2 Incidents require a formal Root Cause Analysis (RCA).
- b. The investigations must be completed within 60 days from the incident's occurrence. Extensions are permitted if they are properly justified and formally approved by the EHS VP.
- c. The site GM/Site Leader and applicable EHS Director must approve the investigation and all CAPAs in Intelex for Tier 1 and Tier 2 incidents.

5.4.3 Tier 3 Incidents

- a. Tier 3 incidents, excluding Tier 3 Regulatory Events, require at least a semi-formal investigation which must be documented in Intelex. The investigation methodology is at the discretion of site management.
- b. The decision to conduct investigations for Tier 3 Regulatory Events is discretionary and must be validated by the site Environmental, Health, and Safety (EHS) team. Investigations are required to be completed within 60 days from the incident's occurrence unless there is prior approval from the applicable EHS Director.
- c. The site GM/Site Leader and Site EHS Manager must approve the investigation and all CAPAs in Intelex for Tier 3 incidents.

5.4.4 Tier 4 Incidents

- a. Incident investigations for Tier 4 incidents are discretionary with the methodology to investigate determined by site management.
- b. The decision to conduct investigations for Tier 4 First Aid cases must be validated by the site Environmental, Health, and Safety (EHS) team.
- c. For all other Tier 4 incidents, except Regulatory Events, the need for an investigation can be determined by the incident reporter, site EHS, or another site member. When the investigation is required, a field must be flagged in Intelex to initiate regular incident workflow.
- d. If the requirement for an investigation is not established within 90 days, the incident will be automatically closed in Intelex.
- e. Investigations are not required for Tier 4 Regulatory Events.
- f. When an investigation is performed for a Tier 4 incident, the department manager must approve the investigation, along with all CAPAs, in Intelex.
- g. The applicable investigations must be completed in 60 days from the incident's occurrence. If extensions are required, the site EHS must formally approve.

5.5 INCIDENT CORRECTIVE ACTION AND PREVENTIVE ACTIONS (CAPAS) APPROVAL AND EXTENSION

- 5.5.1 CAPAs for the applicable incidents must be completed within 180 days from the conclusion of the incident investigation, which is defined as the point at which the CAPAs are established.

- 5.5.2 Identification of past due CAPAs from incidents is available in Intellex reports or dashboards. It is the responsibility of the General Manager/Site Leader, with the support of the MMS Element Owner of the Element 14, to routinely review these reports and dashboards and hold assignees accountable for timely closure.
- 5.5.3 Tier 1 and Tier 2 Incidents
- a. CAPAs generated as a result of formal investigation for Tier 1 and Tier 2 incidents are required to be approved by the General Manager/Site Leader and the appropriate EHS Director. At least one (1) Evaluation of Effectiveness (EOE) is required for each formal Root Cause Analysis (RCA) investigation in Intellex. Additional requirements for EOE are listed in the Evaluation of Effectiveness section of this program.
 - b. The General Manager/Site Leader shall approve any extensions of due dates, up to 180 days from the completion of the investigation.
 - c. For Tier 1 and Tier 2 CAPAs with target due dates extending beyond 180 days from the completion of the investigation, or for any extensions, approval must be obtained from the VP of EHS in Intellex. The General Manager/Site Leader, or their designee shall initiate the request for approval. If the extension is not approved, the site must complete the CAPAs by the original target date.
- 5.5.4 Tier 3 Incidents
- a. CAPAs generated as a result of investigation for Tier 3 incidents are required to be approved by the GM/Site Leader and the Site EHS Manager (or the highest ranking EHS leader) responsible for the site.
 - b. Corrective actions and preventive actions (CAPAs) for Tier 3 incidents are required to be closed within 180 days.
 - c. General Manager/Site Leader shall approve extension of CAPAs with target due dates within 180 days from the completion of the investigation, approval by General Manager/Site Leader shall be obtained in Intellex.
 - d. Tier 3 CAPAs with target due dates beyond six 180 days from the completion of the investigation or extensions, approval must be obtained by the applicable EHS Director in Intellex. The request for approval shall be initiated by the General Manager, site leader, or designee. If the extension is not approved, the site is required to complete the CAPAs by the original target date.
 - e. Tier 3 investigation for Regulatory Events are discretionary.
- 5.5.5 Tier 4 Incidents
- a. When an investigation is performed, the CAPAs generated as a result of investigation for Tier 4 events are required to be approved by department manager.
 - b. CAPAs for Tier 4 incidents, following an investigation, must be documented in Intellex and closed within 180 days.
 - c. Site EHS must approve any extensions.

5.6 INCIDENT UPDATE, CLOSURE, AND FINAL NOTIFICATION

- 5.6.1 Procedure for updating incidents: If additional information regarding the facts and circumstances surrounding an incident become available, that were not known at the time the original incident report was submitted, or which are different than what is reflected in the incident report, a revised incident report shall be completed and submitted through Intelex.
- 5.6.2 For incident closure for all Tiers, refer to the EOE section.
- 5.6.3 Tier 1 and Tier 2 Incidents
 - a. The Final Notice must be issued within 60 days from the incident's occurrence, unless an extension is approved by VP EHS. An Outlook email notification will be distributed by the General Manager/Site Leader or Functional Director – note that a delegate is acceptable in limited circumstances - by using the Microsoft Outlook “Tier 2 & 3 Incident Notification” distribution group. Templates for the Final Notice notification are available via a link in the Intelex record for download and distribution. The Outlook email is required to be attached to the Intelex record to document that the Final Notice was sent.
 - b. The Final Notice will be sent upon final update of the record in Intelex and after a thorough review of the investigation by site EHS, the General Manager/Site Leader, and the appropriate Director EHS Operations.
 - c. A final notice may not be required for Tier 1 incidents if directed by legal department.
- 5.6.4 Tier 3 and Tier 4 Incidents
 - a. The applicable Tier 3 and Tier 4 incident investigation must conclude within 60 days of the incident occurrence for the applicable Tier 3 and 4 incidents.
 - b. A consolidated weekly report will be issued, compiling all applicable Tier 3 and 4 investigations for that week and distributed to the “Tier 2 & 3 Incident Notification” distribution group.

5.7 EVALUATION OF EFFECTIVENESS (EOE)

- 5.7.1 An Evaluation of Effectiveness (EOE) is required to ensure that CAPAs were effective in resolving the causes of the incident in a manner that will prevent recurrence.
- 5.7.2 For Tier 1 and Tier 2 incidents, an EOE must be conducted on at least one (1) CAPA. The site should determine which CAPA to verify for EOE, prioritizing those where there is greater uncertainty.
- 5.7.3 The completion of the EOE should permit enough time to pass between correcting/preventing the cause of the deficiency and the evaluation of the actual actions taken, but no longer than 120 days from the completion of the CAPA.
- 5.7.4 The EOE will be completed in Intelex by completing required evaluation questions, providing verification of results, and proof of effectiveness.

5.7.5 In the event closed CAPAs are deemed ineffective, a new CAPA shall be proposed by the person responsible for the EoE and is then send for review and approval to the GM/Site Leader or delegate. Once all CAPAs with EOE's have been deemed effective, the incident record will automatically close.

5.7.6 The EOE is not formally required for Tier 3 and Tier 4 incidents.

5.8 INCIDENT CLASSIFICATION CHANGE

5.8.1 When incidents change after initial classification due to a change in circumstances, from new information collected during the investigation or for any other reason, the incident is to be updated in Intelex. Follow the Tier Level approach when escalating the incident. In the event an incident is downgraded, for example from Tier 1 to Tier 2, the following steps are to be followed:

- a. Site EHS gathers documentation from regulatory agency, where appropriate, demonstrating acknowledgment that the incident no longer qualifies as a Tier 1 incident.
- b. Contact the Director, EHS Governance and Assurance for approval.
- c. Contact the Intelex administrator regarding the change in classification to have the record changed.
- d. Provide documentation to justify the change to the Intelex administrator (from the regulator and the Director, EHS Governance and Assurance).
- e. The documentation will be uploaded to the Intelex record and the classification will be updated.

5.8.2 When an incident's classification changes after annual reports are published due to elevated claim, denied claim and/or disputed claim:

- a. A note is to be added to the Intelex record regarding the change in status by the Intelex administrator.
- b. Internal metrics will be revised. Published metrics for external use that have already been published will not be changed for that calendar year of the incident.

6. TRAINING

All employees will receive training on incident management as appropriate to their duties/tasks.

Refresher training will be provided in the event the Incident Management Program is modified or otherwise revised.

The site will identify and train affected personnel in incident investigation and formal Root Cause Analysis (RCA) investigation methodology.

7. REVIEW

The Incident Management Program will be reviewed on an annual basis by EHS Services and updated as needed. Appropriate communication will occur, as needed, to ensure that all employees and contractors are aware of the changes.

8. DOCUMENT CONTROL

This program will be controlled in the Mosaic document management system. Any printed documents must be date stamped with the date printed to monitor that the most current version is reviewed.

All documents and records must be retained per the requirements of Element 8 - Document and Record Control and local retention schedules

9. REFERENCES

Element 14 - MMS.I-14-Preventive Actions, Handling of Incidents and Nonconformities

[Appendix A – Tier Level Determination](#)

[Appendix B – Tier Level Escalation and Notifications](#)

[Appendix C – Environmental Reportable Information](#)

[Appendix D – Incident Management Flow Chart](#)

[Appendix E – Safety/Environmental Flash Template](#)

[Appendix F – Potentially Serious Incident \(PSI\) Examples](#)

[Appendix G - Incident Management Program Frequently Asked Questions \(FAQ\)](#)

10. REVISION HISTORY

Revision Date	Revision Number	Description of Change
March 25, 2024	1	Changed “Corporate EHS” to “EHS Services” throughout document Changed “VP Corporate EHS” to “VP EHS” throughout document Changed “VP EHS Operations” to “VP EHS” throughout document Changed “Corporate EHS Director” to “Director, EHS Strategy and Governance” throughout document 3.3.2. added “if applicable” 5.5.2. Changed “All Other Tier 2 & Tier Incidents” to “All Other Tier 2 Incidents” 5.5.2. Removed “Investigations are not required for Regulatory Events that do not find any issues or deviations and no enforcement actions were required. 5.5.3. Added section 5.5.3. Tier 3 Incidents 5.5.3.a. Added section 5.5.3.b. Incident investigations are discretionary and the investigation methodology (RCA – CFT,

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		5-Why, Fishbone, etc.) is at the discretion of site management. 5.5.3.b. Added section 5.5.3.b. Investigations are not required for Regulatory Events that do not find any issues or deviations and no enforcement actions were required. 5.6.5.a. Added “where an incident investigation was performed” 5.6.5.a. Changed “EHS Operations shall approve extensions for Tier 3...” to “Site EHS shall approve extensions for Tier 3...” 5.8.5. Changed “In the event closed CAPAs are deemed ineffective, the GM/site leader or delegate will work with the Intellex administrator to reopen the incident and add new corrective actions(s) assigned with an EOE” to “In the event closed CAPAs are deemed ineffective, a new CAPA shall be proposed by the incident investigator for review and approval by the GM/site leader or delegate. Once all CAPA with EOE’s have been deemed effective, the incident record will close.” 5.10.1. Removed “All related incidents (incident numbers) associated with the incident must be marked as an SI/PSI, if applicable.” 5.10.1. Changed “All PSI consequences must be entered in Intellex, including for incidents with potential property damage” to “All PSI consequences must be entered in Intellex.” Appendix B – Tier 1 – Updated “EHS Directors” to “EHS Directors Strategy & Governance, Regulatory Affairs, Services and Operations” for Tier 1 Distribution List Appendix B – Tier 2 – Updated “EHS Senior Managers and above” to “EHS Managers and above” and added “EHS Services Professionals” for Tier 2 Distribution List Appendix D – Updated Flow Chart to reflect program changes
January 1, 2025	2	RCA Definitions: Added definitions for formal and semi-formal Root Cause Analysis (RCA). Throughout the entire document, it has been emphasized that this program applies to property damage and property loss associated with Environmental, Health, and Safety (EHS) concerns. Added a requirement to issue Safety/Environmental Flashes for Tier 2 incidents (if approved by legal) and a standardized. Tier 4 Category: Introduced a Tier 4 category to cover minor severity incidents, including First Aid Cases. First Aid Cases (Tier 4): Specified that the responsibility for approving an investigation for First Aid Cases lies with the site EHS. Other Tier 4 Incidents: For all other Tier 4 incidents, the decision to require an investigation can be made by the site

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		EHS, the incident reporter, or any other site worker. If an investigation is deemed necessary, the standard investigation workflow will be initiated. Automatic Closure: Added a provision that if an investigation requirement for Tier 4 incidents is not established within 90 days, the incident will be automatically closed in Intelex. Communication Requirements: Reviewed communication protocols. Tier 4 Incidents: An automated monthly email will be sent for trend analysis of Tier 4 incidents. PSI Definition: Revised the definition of Potentially Serious Incidents (PSI) for greater clarity and included an Appendix (F) with examples of PSIs. Appendix D has been reviewed to include a detailed and comprehensive timeline of incidents for each of the Tiers, highlighting the key steps from the occurrence to the closure of the incident, along with a summary table. Appendix E was added to add a template for Safety / Environmental Flash Appendix F was added with PSI examples. Appendix G, which refers to vehicle incidents and commuting incidents involving vehicles, has been added and is applicable to the Brazil site to support compliance with local legislation. "Tier 2 Incident Notification" Outlook email distribution group was changed to "Tier 2 & 3 Incident Notification" Outlook email distribution group

Appendix A - Tier Level Determination

Tier Level Determination

Injury/Illness (Safety)

Tier	Description	Examples (not all inclusive)	Impacts RIFR	Investigation	Workflow	Communication
1	Fatality (SI)	Fatality	Yes	Formal RCA	GM approval of mandatory investigation and CAPAs defined and applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal
1	Permanent Disabling injury/illness – Serious Incident (SI)	- Spinal cord injuries that can result in disability, including paralysis, <u>paraplegia</u>, <u>quadriplegia</u>, <u>tetraplegia</u> - Amputations/limb loss - Losing a limb, hand, foot - Severe burn injuries that lead to scarring or disfigurement - Loss of sight or hearing (not a threshold shift)	Yes, if it's an injury not an illness	Formal RCA	GM approval of mandatory investigation and CAPAs defined and applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal

Tier	Description	Examples (not all inclusive)	Impacts RIFR	Investigation	Workflow	Communication
2	Incident that could potentially lead to a SI – Potentially Serious Incident (PSI). Incident that had the reasonable potential to result in a life altering injury or fatality if a single factor or condition associated with the incident was changed	Refer to Appendix F for examples.	Yes, if it's a PSI that is also a recordable injury. No, if it's a near-miss PSI	Formal RCA	GM approval of mandatory investigation and CAPAs defined and applicable EHS Director is the secondary approver	24-hour notice if approved by legal and Safety Flash if approved by legal Final notice
2	Injury/Illness with lost time	Lost Time - Twisted a knee prevented a worker from working for 15 days according to physician evaluation - Broken ankle that prevented a worker from working for 30 days according to physician evaluation - Back strain that prevented a worker from working 2 days	Yes, if it's an injury not an illness	Formal RCA	GM approval of mandatory investigation and CAPAs defined and applicable EHS Director is the secondary approver	24-hour notice if approved by legal and Safety Flash if approved by EHS Leadership Final notice
3	Recordables: Restricted Work Case (RWC) and Medical Treatment Case (MTC)	Recordables Restricted Duty (Restricted Work)	Yes, when it's an injury and not an illness	Formal RCA or semi-formal RCA (5-why or other method)	GM approval of mandatory investigation and CAPAs defined and applicable Site EHS Manager is the secondary approver	GM communicate Ops VP in 24 hours through a method that he/she chooses. 24-hour notice

Tier	Description	Examples (not all inclusive)	Impacts RIFR	Investigation	Workflow	Communication
		- Boilermaker has a work-related hand injury and is unable to execute his primary task of operating a boiler according to doctor determination. He is still working temporarily completing logs and checklists. - Off-road dump truck operator that had work-related leg injury during stepping into the truck and cannot drive the equipment for 1 week according to doctor determination but is still working at the dispatch area supporting vehicle checklists and other administrative tasks. - Worker can only work full duties for 4 hours per day and is				Final Notices will be shared consolidated in weekly reports and sent to Tier 2 & 3 Distribution List

Tier	Description	Examples (not all inclusive)	Impacts RIFR	Investigation	Workflow	Communication
		off the rest of the shift. Medical Treatment • Sutures, staples, • Wound adhesives (Dermabond) • Rigid splints • Any other treatment beyond first aid that is not a Lost Time or Restricted Work • Physical therapy • Chiropractic treatments • Prescription medication				
4	First Aid Case, Near Misses that are not PSI	First Aid • Visits to physician or other licensed health care professional solely for observation or counseling • Diagnostic only procedures, such as x-rays and blood test • Using a nonprescription medicine at	No	Discretionary RCA, 5-why or other method	The decision to conduct investigations for Tier 4 First Aid cases must be validated by the site Environmental, Health, and Safety (EHS) team. For near misses that are not PSI, the need for an investigation can be determined by the incident reporter, site EHS, or another site member. If the	Monthly Outlook e-mail for trend analyzes to Tier 2 & 3 Distribution list

Tier	Description	Examples (not all inclusive)	Impacts RIFR	Investigation	Workflow	Communication
		nonprescription strength • Administration of tetanus immunization • Cleaning, flushing or soaking surface wounds • Wound coverings, Band-aids, butterfly bandages, Steristrips. • Hot or cold therapy • Non-rigid means of support such as elastic bandage • Use of temporary immobilization devices used to transport accident victims • Cutting fingernail or toenail, draining fluid from blister • Removing foreign bodies from eye by irrigation and cotton swabs • Removing splinters or foreign material			requirement for an investigation is not established within 90 days, the incident will be automatically closed in Intelex. When an investigation is performed for a Tier 4 incident, the Department Manager must approve the investigation, along with all CAPAs.	

Tier	Description	Examples (not all inclusive)	Impacts RIFR	Investigation	Workflow	Communication
		from areas other than the eye by irrigation, tweezers, cotton swabs or other simple means • Finger guards • Massages (not including physical therapy or chiropractic treatment) • Drinking fluids for relief of heat stress Non-PSI Near Miss • A person fell off a step ladder and landed on their feet and no injury occurred.				

Environmental

Tier	Description	Examples (not all inclusive)	Impacts EIFR	Investigation	Workflow	Communication
1	Regional scale environmental incident that results in irreversible environmental damage and natural resources. Results in perpetual or undefined obligation for clean-up or remediation. Results in significant and lasting noncompliance with environmental laws and regulations.	Tailings dam or gyp stack failure resulting in extensive downstream damage and long-term soil and water contamination, sometimes preventing restoration to original conditions.	Yes	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal
1	Widespread environmental incident that results in reversible environmental damage causing long-term harm to ecosystems or natural resources. Results in extensive cleanup and remediation efforts and major, but temporary non-compliance with environmental regulations.	Sulfuric acid release to soil and groundwater requiring medium to long-term remediation.	Yes	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal
2	PSI Environmental: An incident that, upon a single change in circumstances, could have escalated into a Serious Incident (SI). This includes scenarios with a reasonable potential for	Refer to Appendix F for examples.	No, it will not affect the EIFR index if the actual consequence	Formal RCA	GM approval of mandatory investigation and CAPAs defined and applicable EHS Director is the secondary approver	24-hour notice and Environmental Flash if approved by EHS leadership)

Tier	Description	Examples (not all inclusive)	Impacts EIFR	Investigation	Workflow	Communication
	significant community impact, extensive remediation requirements, or widespread damage to the physical environment.		ence is not classified as Tier 2 or Tier 3.			Final notice
2	Widespread environmental incidents that result in reversible environmental damage causing short term harm to ecosystems or natural resources. Results insubstantial cleanup or remediation efforts. Moderate but temporary non-compliance issues with environmental regulations.	• Ammonia atmospheric release resulting in wildlife mortality or community impacts. • SOx air emission affecting employees or nearby communities, even if only minor medical attention is required. • Fluoride effluents released to external areas of the site impacting fauna, flora, or microbiota that generates a temporary non-compliance. • Brine tailings release to soil outside the Mosaic area.	Yes	Formal RCA or Semi-formal RCA (5-why or other method)	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice and Environmental Flash if approved by EHS leadership Final notice
3	Localized environmental incident that results in reversible environmental damage causing short-term damage to ecosystems or natural resources. Results in manageable clean-up or remediation efforts. Minor and temporary non-compliance with environmental regulations (including permit exceedances), except fully recovered reportable releases	• Oil spilled onto the soil in an internal site area in a volume exceeding the regulatory reportable quantity and with manageable clean-up effort. In regions where a reportable quantity for oil or other chemicals is not defined, refer to Appendix C for guidance and adopt the references provided there.	Yes	Formal RCA or Semi-formal RCA (5-why or other method)	GM approval of mandatory investigation and CAPAs defined. Site EHS Manager is the secondary approver.	24-hour notice GM communicate Ops VP through a method that he/she chooses Automated weekly report with all incidents

Tier	Description	Examples (not all inclusive)	Impacts EIFR	Investigation	Workflow	Communication
	of a regulated substance to secondary containment.	- Fluoride emission from stack testing with no consequence to birdlife and community. - Phosphogypsum release to soil in an internal site area that is quickly removed (one or two days). - BOD release from sewage waste treatment plant, quickly reversible.				Final Notices will be shared consolidated in weekly reports to Tier 2 & 3 Distribution List
4	Release with minimal impact, including fully recovered reportable releases of a regulated substance to secondary containment, and minor environmental non-compliances.	- An incident occurred where oil from machinery spilled in the soil below the regulatory reportable quantity and is immediately contained and removed. In regions lacking a defined reportable quantity for oil or other chemicals, refer to Appendix C for guidance and adopt the references provided there. - Any fully recovered reportable releases of a regulated substance to secondary containment. - Vapor and minor water leaks in pump gaskets. - Diffuse dust emissions from yards, open areas, and unloading sites.	No	Discretionary Semi-formal RCA (5-why or other method)	For Tier 4 environmental incidents, the need for an investigation can be determined by the incident reporter, site EHS, or another site member. If the requirement for an investigation is not established within 90 days, the incident will be automatically closed in Intellex. When an investigation is performed for a Tier 4 environmental incident, the Department Manager must approve the	Automated monthly report with trends to Tier 2 & 3 Distribution List

Tier	Description	Examples (not all inclusive)	Impacts EIFR	Investigation	Workflow	Communication
		- Incorrect storage and/or segregation of solid waste and materials or raw materials. - Chemical products outside containment and without proper identification.			investigation, along with all CAPAs.	

Property Loss or Property Damage

Tier	Description	Examples (not all inclusive)	Investigation	Workflow Impacts	Communication
1	Property damage or lost production above US \$100M with EHS impact.	- Fire, explosion, or dam failures that resulted in property damage above US \$100M. - The incident must be associated with real or potential EHS damage.	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal
2	Property damage or lost production from over US \$10M to US \$100M with EHS impact.	- Fire, explosion, or dam failures that resulted in property damage from over US \$ 10M to US \$100M. - The incident must be associated with real or potential EHS damage.	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice Final Notices

Tier	Description	Examples (not all inclusive)	Investigation	Workflow Impacts	Communication
3	Property damage or lost production from over US \$1M to US \$10M with EHS impact.	• Fire, explosion, or dam failures that resulted in property damage from over US \$ 1M to US \$10M. • The incident must be associated with real or potential EHS damage. • Occurrence of fire in Mosaic properties that are legally protected areas, such as legal reserves, Private Natural Heritage Reserves (RPPNs), conservation areas, national parks, or other similar protected regions, due to external sabotage or climatic causes, resulting in recovery costs from over US \$1M to US \$10M.	Formal RCA or Semi-formal RCA (5-why or other method)	GM approval of mandatory investigation and CAPAs defined. Site EHS Manager is the secondary approver.	GM communicate Ops VP through a method that he/she chooses Automated weekly report with all incidents to Tier 2 & 3 Distribution List Final Notices will be shared consolidated in weekly reports to Tier 2 & 3 Distribution List
4	Property damage or lost production less than US \$1M with EHS impact.	• Any damage to equipment or structures that generated damage lower than US\$ 1M. • Fire with minor severities and rapidly controlled by automated sprinklers or fire brigade that did not result in significant real or potential damage to people or property. • Liner tear or suspected liner tear in gypstacks/ponds/dams. • Occurrence of fire in Mosaic properties that are legally protected areas, such as	Discretionary Semi-formal RCA (5-why or other method)	For Tier 4 environmental incidents, the need for an investigation can be determined by the incident reporter, site EHS, or another site member. If the requirement for an investigation is not established within 90 days, the incident	Automated monthly report with trends to Tier 2 & 3 Distribution List

Tier	Description	Examples (not all inclusive)	Investigation	Workflow Impacts	Communication
		legal reserves, Private Natural Heritage Reserves (RPPNs), conservation areas, national parks, or other similar protected regions, due to external sabotage or climatic causes, resulting in recovery costs of less than US \$1M.		will be automatically closed in Intelex. When an investigation is performed for a Tier 4 property damage incident, the Department Manager must approve the investigation, along with all corrective and preventive actions (CAPAs).	

Public or Media

Tier	Description	Examples (not all-inclusive list)	Investigation	Workflow	Communication
1	The organization suffers a loss of trust from which recovery is uncertain. Long-term damage to reputation, leading to a significant loss of customers, partners, and revenue. Legal actions and regulatory fines may occur, with extensive negative media coverage.	- Major tailings dam failure resulting in significant environmental damage (see Tier 1 Environmental) and loss of life, covered internationally. - Large-scale ammonia leak affecting nearby communities, leading to evacuations and international media coverage. - Widespread water contamination from gypsum stacks failures, leading to	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal

Tier	Description	Examples (not all-inclusive list)	Investigation	Workflow	Communication
		significant water pollution incidents reported internationally.			
1	Serious damage to the organization's reputation, resulting in a major loss of customers and revenue. Potential legal challenges and regulatory scrutiny, with widespread negative media attention.	- Significant spill of hazardous materials (ammonia, sulfuric acid, oil) at a port operation, causing local environmental damage and regional media attention. - Underground mine collapse, resulting in worker injuries and attracting national media attention.	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal
2	Notable damage to the organization's public image, causing a measurable decrease in customer base and revenue. Some legal and regulatory repercussions, with negative media exposure.	- Leakage from a tailings dam, causing concern among local communities and some media coverage. - Incident at a gypsum stack leading to temporary water quality issues, causing local unrest and media reports. - Sulfuric acid release during transportation, leading to temporary environmental concerns and local media coverage.	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice Final notice
3	Moderate impact on the organization's reputation, with some customers and partners expressing dissatisfaction. Minor legal or regulatory issues, with limited negative media coverage.	- Complaints from local communities about dust from mining operations, leading to minor media reports. - Minor accident at a port operation involving equipment, with no environmental harm but some local concern.	Formal or semi-formal RCA (5-why or other method)	GM approval of mandatory investigation and CAPAs defined. Site EHS Manager is the secondary approver.	GM communicate Ops VP through a method that he/she chooses Automated weekly report with all incidents

Tier	Description	Examples (not all-inclusive list)	Investigation	Workflow	Communication
					to Tier 2 Distribution List Final Notices will be shared consolidated in weekly reports to Tier 2 & 3 Distribution List
4	Minimal impact on the organization's reputation, slight stakeholder concerns that can be addressed with standard response procedures. Negligible legal or regulatory consequences, and minimal media attention.	• Odor complaints from operations, quickly addressed with minimal media attention. • Small spill of non-hazardous materials on-site, contained and cleaned with no media coverage. • Minor workplace incident with no injuries, resolved internally with no impact on public image.	Discretionary semi-formal RCA (5-why or other method)	For Tier 4 image impact events, the need for an investigation can be determined by the incident reporter, site EHS, or another site member. If the requirement for an investigation is not established within 90 days, the incident will be automatically closed in Intellex. When an investigation is performed for a Tier 4 property damage incident, the Department Manager must approve the investigation, along with all corrective	Automated monthly report with trends to Tier 2 & 3 Distribution List

Tier	Description	Examples (not all-inclusive list)	Investigation	Workflow	Communication
				and preventive actions (CAPAs).	

Regulatory Events

Tier	Description	Examples (not all inclusive)			Investigation	Workflow	Communication
1	Any regulatory non-compliance that could result in a directive designed or likely to halt, curtail, or restrict operations or suggesting criminal non-compliance of any kind.	- Not submitting a stability certificate or the emergency action plans for the Tailings Dam by the established deadline by the agency (Brazil) - An incident that resulted in the suspension or restriction of a permit - Agency identifies multiple non-compliances that would temporarily suspend operations in a section of the site/entire site until they are corrected - Agency identifies surface water contamination in nearby water body and suspends wastewater discharge authorization - When community complaints result in agency suspending Mosaic's freshwater abstraction			Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the secondary approver.	24-hour notice if approved by legal Final notice if approved by legal
2	Government agencies visit that resulted in a fine, notice of violation, enforcement	MSHA Orders or Regulatory Agencies Findings (Excluding	Orders issued for violations not related to general training. These include safety and health hazards that	An order issued after discovering inadequate berms or guardrails along the edges of mining cuts, posing fall hazards to	Formal RCA	GM approval of mandatory investigation and CAPAs defined. Applicable EHS Director is the	24-hour notice if approved by legal Final notice if approved by legal

Tier	Description	Examples (not all inclusive)			Investigation	Workflow	Communication
	actions, <u>or significant citations</u> . Also includes regulatory non-compliance that resulted or could result in these outcomes.	Training-Related)	do not meet the criteria for training orders.	workers operating or near draglines.		secondary approver.	
		S&S Violations with Severe Outcomes	Citations for violations expected to result in an injury or illness marked as "Fatal." These are high priority due to their potential for severe impact.	A citation for failing to implement adequate safety measures around slurry ponds, leading to a risk of drowning.			
		S&S Violations with High Negligence	Citations where the operator's negligence is rated as "High," indicating significant oversight or disregard for regulations.	A citation issued for not conducting regular inspections and maintenance of dragline equipment, leading to a high risk of catastrophic failure and potential injury.			
		• Noncompliance with permit conditions or regulatory requirements that could temporarily lead to the suspension of operations in specific areas of the plant. • Significant suppression of vegetation in unlicensed areas that could result in the suspension or restriction of operations. • Noncompliance with water usage permits, resulting in reduced water allocation and operational adjustments.					

Tier	Description	Examples (not all inclusive)			Investigation	Workflow	Communication
		- Inadequate dust control measures in open pit phosphate mines, causing localized air quality issues and fines. - Failure to implement required buffer zones around sensitive ecosystems, leading to habitat disturbance and regulatory warnings. - Occurrence of a fire resulting from Mosaic activity that resulted in a significant impact in Mosaic protected areas. These areas include legal reserves, Private Natural Heritage Reserves (RPPNs), conservation areas, national parks, or other similar protected regions.					
3	Government agencies visit that resulted in minor <u>regulatory agency citations</u> . Also includes regulatory non-compliance that resulted or could result in these outcomes.	General Training Orders	Orders related to compliance with MSHA's general training requirements, focusing on ensuring miners receive necessary safety training.	An order issued due to insufficient training provided to workers on the safe operation of water-based slurry systems, including emergency response to leaks or breaches.	Discretionary Semi-formal RCA (5-why or other method)	The decision to conduct investigations for Tier 3 government agency visits must be validated by the site Environmental, Health, and Safety (EHS) team.	GM communicate Ops VP through a method that he/she chooses Automated weekly report with all incidents to Tier 2 & 3 Distribution List
		Less Severe S&S Violations	S&S citations not marked as "Fatal" or with a negligence rating of "High." These are considered less critical but still require attention.	A citation for not properly marking hazardous areas with paint or failing to maintain clear, visible lines on walkways and around equipment to ensure safe movement within the mine site		When an investigation is performed for a Tier 3 Regulatory Event, the Department Manager must approve the	
		Noncompliance with permit conditions or regulatory requirements that could result in a fine.					

Tier	Description	Examples (not all inclusive)	Investigation	Workflow	Communication
		• Administrative lapses in reporting emissions data, leading to potential penalties. • Small-scale vegetation disturbance without proper permits, requiring restoration efforts. • Failure to update environmental management plans as required by local regulations, resulting in warnings. • Delayed submission of routine environmental monitoring reports. • Occurrence of a quickly controlled fire due to any Mosaic activity in Mosaic areas that are legally protected, such as legal reserves, Private Natural Heritage Reserves (RPPNs), conservation areas, national parks, or other similar protected regions.		investigation, along with all corrective and preventive actions (CAPAs).	
4	Any governmental agency visit that does not result in any fine, notice of violation, enforcement actions, or citations	Agency inspects the site but does not find any issues or deviations and no enforcement actions are required	Not applicable	Not Applicable	Monthly report with trends to Tier 2 & 3 Distribution List

Appendix B

Tier Level Escalation and Notifications

Tier Level	Who should report	Notifications	Time to enter record in Intelex	Who should receive notification
1	General Manager/ Site Leader	Communication to the Ops VP and EHS VP as soon as reasonably possible (phone, e-mail, etc.)	24 hours	VP of Ops or equivalent VP of Ops or equivalent contacts: • SVP or equivalent • Legal Counsel and Sr. Counsel (Corporate and regional), • SVP Government & Public Affairs, and • VP EHS
		Outlook email within 24 hours of incident classification (utilizing 24-Hour Notice Template in Intelex) if approved by legal		Utilize "Tier 1 Incident Notification" Outlook distribution • Executive Leadership Team (ELT) • Legal Counsel and Sr. Counsel • VP Ops • SVP Ops • VP EHS • EHS Directors (Strategy & Governance, Regulatory Affairs, Services and Operations) • Director of Risk Management
2	General Manager/ Site Leader	Outlook email within 24 hours of incident classification (utilizing 24-Hour Notice Template in Intelex), if approved by legal Safety / Environmental Flash if approved by EHS Leadership	24 hours	Safety / Environmental Flash if approved by EHS Leadership Utilize "Tier 2 & 3 Incident Notification" Outlook distribution • Executive Leadership Team (ELT) • Legal Counsel and Sr. Counsel • All General Managers/site leaders • Operations Leadership (Includes GT for Brazil and Superintendents NAB) • EHS Managers, Coordinators and Specialists and above • EHS Services Professionals • Director of Risk Management

Tier Level	Who should report	Notifications	Time to enter record in Intelex	Who should receive notification
3	General Managers/Site Leader	Injury/Illness and Environmental incidents required Outlook email within 24 hours of incident classification (utilizing 24-Hour Notice Template in Intelex)	24 hours	Utilize "Tier 2 & 3 Incident Notification" Outlook distribution • Executive Leadership Team (ELT) • Legal Counsel and Sr. Counsel • All General Managers/site leaders • Operations Leadership (Includes GT for Brazil and Superintendents NAB) • EHS Managers, Coordinators and Specialists and above • EHS Services Professionals • Director of Risk Management
		For the other categories of Tier 3 incidents the GM or Site Leader is required to inform the Operations VP about the incident in 24 hours using a method they select (e.g., email, phone, etc.).		Weekly report issued containing descriptions and other relevant information to Tier 2 & 3 distribution list.
4	Trained site staff with Intelex access	No requirement to send a notification	24 hours	Monthly report distributed with trend analyzes for all incidents to Tier 2 & 3 distribution list

Appendix C

Environmental Reportable Information

The below references are intended to help facilities that handle chemicals to determine the Reportable Quantities (RQs) triggering Mosaic reporting requirements within this program. In the absence of regulatory agency / jurisdictional reportability requirements applicable to a specific Mosaic location, the location must utilize the Reportable Quantities (RQs) defined in the below listed links:

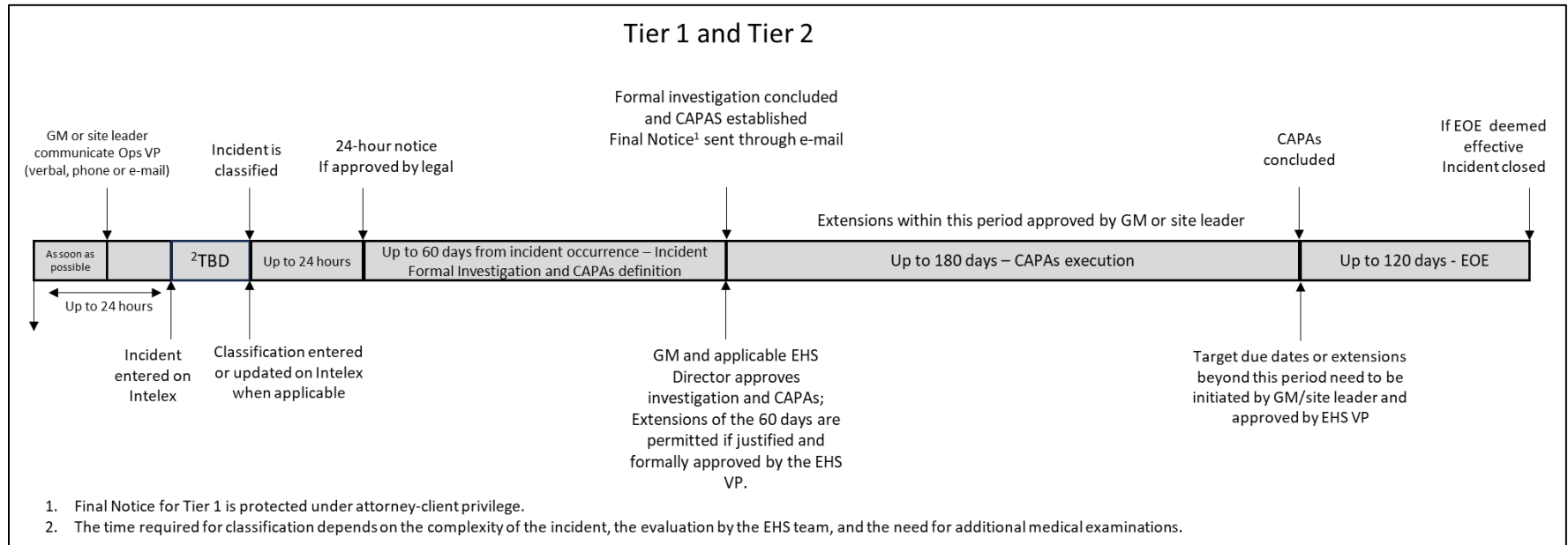
- CERCLA List of Hazardous Substances and Reportable Quantities ([Designation, Reportable Quantities, and Notification, 40 CFR Part 302](#)) – [eCFR : 40 CFR 302.4 – Hazardous substances and reportable quantities](#).
- EPCRA Extremely Hazardous Substances – [Appendix A and Appendix B to Part 355 \(Emergency Planning and Notification, 40 CFR Part 355\)](#) – [eCFR: 40 CFR Part 355 – Emergency Planning and Notification](#).

A summary of the chemicals and their Reportable Quantities (RQ) is provided in the table below. For information on additional chemical substances or for more detailed information, please refer to the complete references in the links provided above.

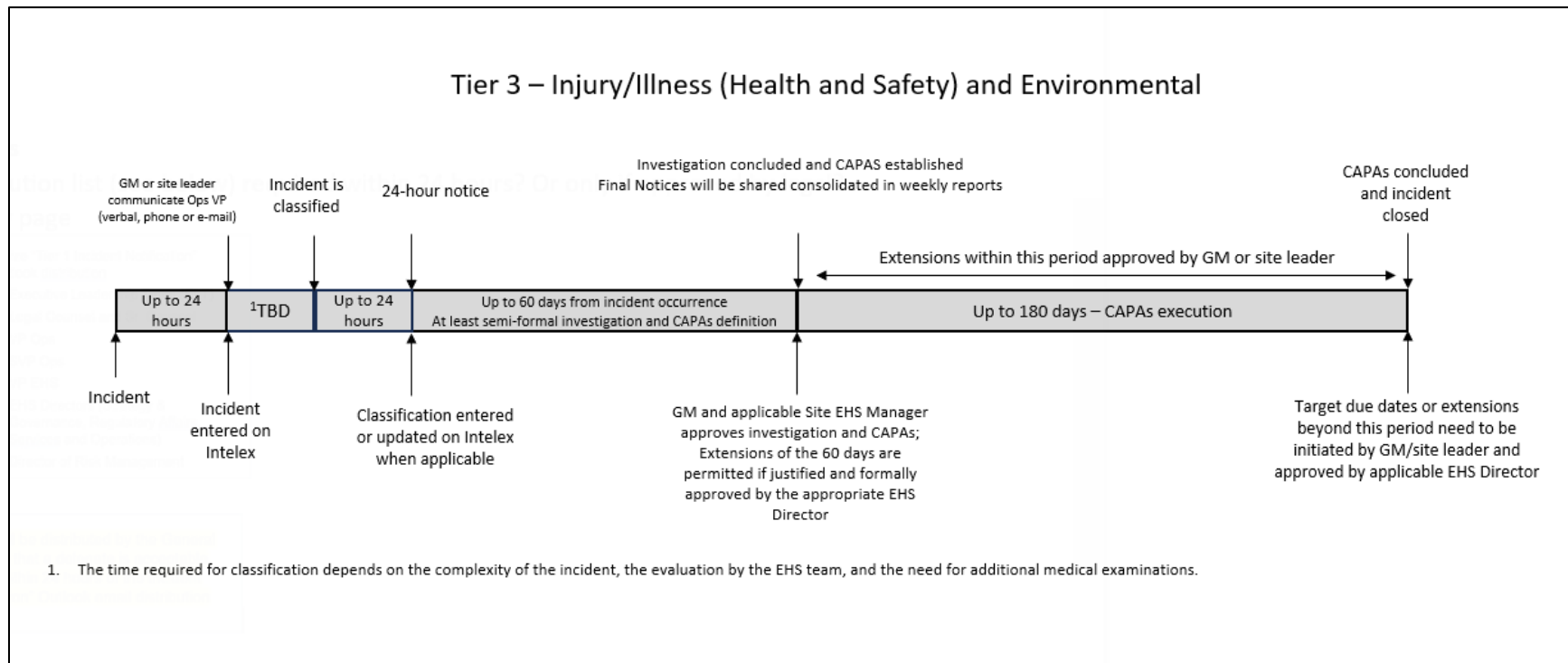
Reference	Hazardous Chemical Substance	RQ (kg)	Density (kg/m ³)	Volume (m ³)
Part 302.4	Sodium Hydroxide (Caustic Soda) - 98% - (2.13 g/cm ³)	454	2130	0.21
-	Sodium Hydroxide (Caustic Soda) - 50% - (1.52 g/cm ³)	908	1520	0.60
Part 302.4	Sodium Hypochlorite - (1.20 g/cm ³)	45.4	1200	0.04
Part 302.4 & 355	Sulfuric Acid - 1.84 g/cm ³	454	1840	0.25
Part 302.4	Phosphoric Acid - 1.7 g/cm ³ (approximately 48%)	2270	1700	1.34
-	Diluted Phosphoric Acid - 25% - 1.32 g/cm ³	4540	1320	3.44
Part 302.4 & 355	Ammonia (0.597 g/cm ³)	45.4	597	0.08
-	Acid Water (1.5% P ₂ O ₅) - 5000 - 8000 ppm of total P (1.05 g/cm ³)	74910	1050	71.34
-	Phosphogypsum Slurry (1.8% P ₂ O ₅) - (1.19 g/cm ³)	74910	1190	62.95

-	Fluosilicic Acid (H ₂ SiF ₆ - Hexafluorosilicic Acid)	454	1380	0.33
Part 302.4	Aluminum Sulfate (2.67 g/cm ³)	2270	2670	0.85
Part 302.4	Petroleum Derivatives - Gasoline - (0.77 g/cm ³)	90.8	770	0.12
Part 302.4	Petroleum Derivatives - Diesel (0.853 g/cm ³)	90.8	853	0.11
Part 302.4	Petroleum Derivatives - Fuel Oil (0.975 g/cm ³)	90.8	975	0.09
Part 302.4	Petroleum Derivatives - Lubricating Oil (0.902 g/cm ³)	90.8	902	0.10

Appendix D Incident Management Flow Chart

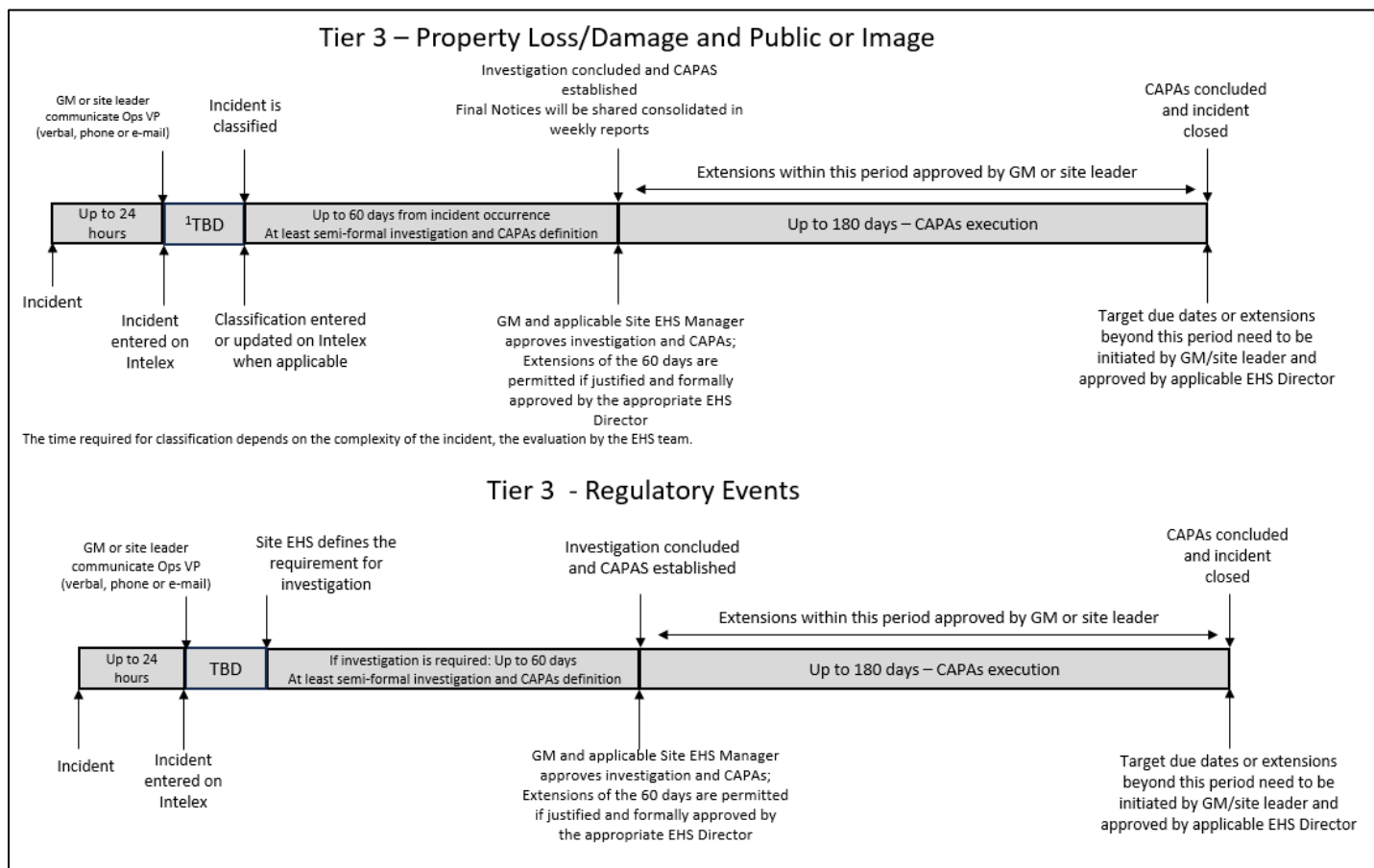


Appendix D Incident Management Flow Chart



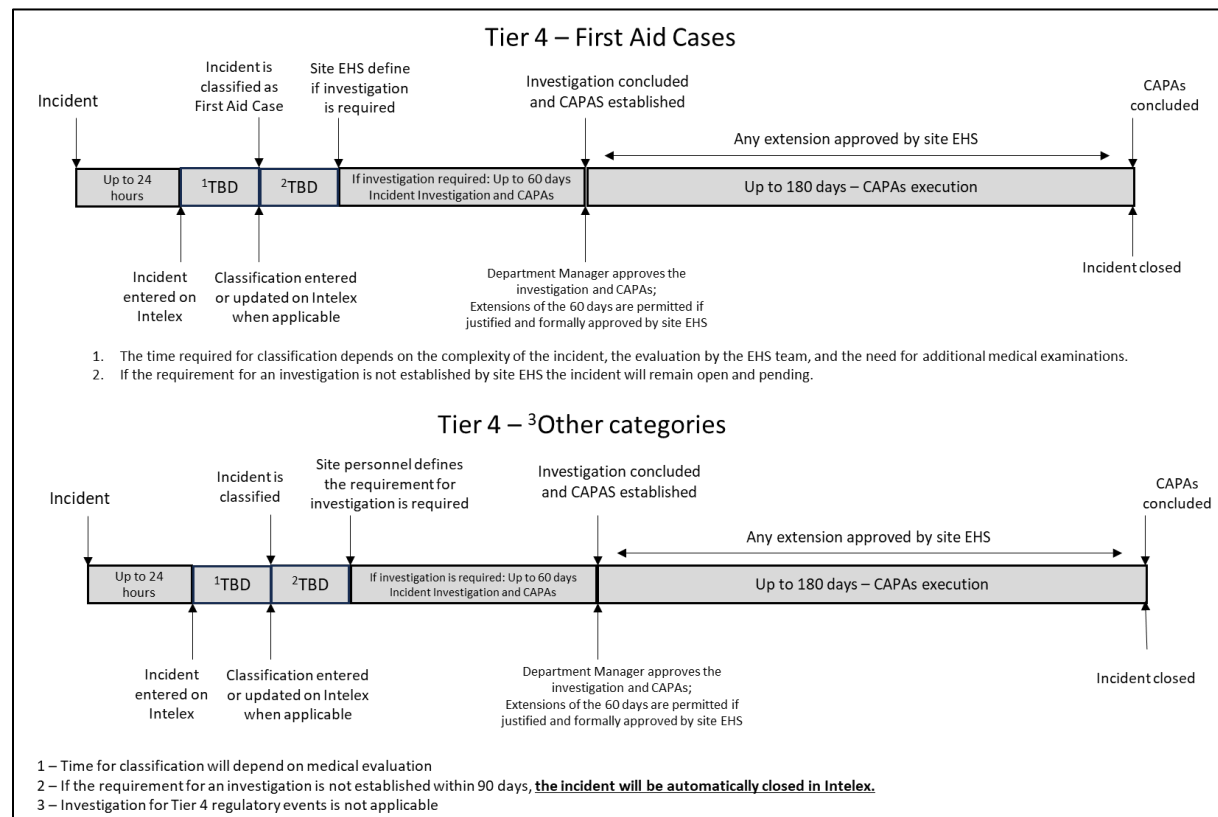
Appendix D

Incident Management Flow Chart



Appendix D

Incident Management Flow Chart



Appendix D

Incident Management Flow Chart

Tier	Communication with Ops VP	E-mail communication	Incident Investigation CAPA approval	Investigation extension (more than 60 days)	CAPA extension within the 180 days	CAPA with due dates or extensions beyond 180 days	Final Notice	Incident closure
Tier 1	GM or Site Leader notifies Applicable Ops VP and EHS VP within 1 hour	24-hour notice through Outlook e-mail if approved by legal	GM/site leader and applicable EHS Director	EHS VP	GM or site leader	EHS VP	NA - attorney client privilege	If EOE deemed effective, incident is automatically closed
Tier 2	GM or Site Leader notifies Applicable Ops VP within 1 hour	24-hour notice through Outlook e-mail if approved by legal	GM/site leader and applicable EHS Director	EHS VP	GM or site leader	EHS VP	Sent through e-mail	If EOE deemed effective, incident is automatically closed
Tier 3	GM or Site Leader notifies Applicable Ops VP within 24 hours	24-hour notice through Outlook e-mail Injury/Illness (Health and Safety) and Environmental	GM/site leader and Site EHS Manager	Applicable EHS Director	GM or site leader	Applicable EHS Director	Weekly e-mail with a summary of the applicable final notices	Automatically closed after CAPAs conclusion
Tier 4	NA	Monthly Outlook e-mail for trend analyzes	Department Manager	Site EHS	Site EHS	Site EHS	Weekly e-mail with a summary of the applicable final notices	Automatically closed after CAPAs conclusion

Appendix E

Safety / Environmental Flash Template

[Link to Template in Content Server](#)



Date of Incident: *Date when the incident took place.*

Facility: *Identify the specific facility where the incident occurred.*

General Manager: *Name the General Manager*

Incident Description: *Offer a concise account of the incident, detailing the events as they unfolded.*

Scenario (Photos): *Attach relevant photos that depict the incident scenario.*



Immediate Actions Taken:

Describe the immediate steps taken to address the situation and prevent further issues.

Initial Findings:

Present the preliminary causes and observations from the initial assessment of the incident.

Lessons Learned:

Share the preliminary lessons that can be drawn from the incident to inform other sites.

Preliminary Site Actions to be Taken:

Outline the initial actions planned at the site to address the incident and mitigate risks.

Suggested Actions for All Sites:

Proactive measures for other sites to implement, including:

- **Collective Protection Measures:**
Enhancements to safety systems and equipment to prevent recurrence. Ex: Guardrails, barriers, ventilation systems, machine guards, emergency stop systems, etc.
- **Individual Protection Measures:**
Guidance on personal protective equipment (PPE) and related training.
- **Preventive Practices for Workers:**
Advice for workers on actions to avoid similar incidents.
- **Preventive Practices for Leaders:**
Leadership strategies to promote a strong safety culture and ensure adherence.
- **Work Organization Measures:**
Suggestions for improving work processes to minimize risk.

Appendix F

Examples of Health & Safety and Environment Potentially Serious Incidents

This Appendix includes some examples and is not an exhaustive list.

Category	Example	PSI?	Explanatory Notes
Barricading / machine guarding	Employee removes guard and manually collects a sample near screw conveyor.	Yes	Easy to be caught by the rotating equipment.
	Employee removes guard for visual inspection, does not reach into the equipment.	No	LSR violation, but multiple factors would have to change for severe outcome.
	Employee crosses barricade and walks under suspended load.	Yes	This is by precedent and leadership decisions. Severe outcome may not be probable, but this is automatic PSI.
	Employee crosses barricade but does not encounter an immediate hazard.	No	This is a LSR violation only. More than one thing must change for severe outcome. .
Chemical Release	Significant ammonia release from pressure relief valve that sticks in the open position. Immediate area is evacuated, but several personnel are nearby and are exposed. Minor medical attention is required. Sensors in the area detected IDLH conditions for several minutes.	Yes	Potential for severe outcome if someone had been unable to get out of the fumes.
	Ammonia release from pressure relief valve, but valve closes properly. A few individuals smell the vapors. Area is evacuated as a precaution, but fumes dissipate quickly. No sensors are in the area.	No	Although the concentration is unknown, multiple factors would need to change for severe outcome to occur.
	The Granulation plant was depressurizing the ammonia line for routine work when a contract employee walking downwind in the alley near the plant breathed in elevated levels of ammonia and needed medical attention	Yes	This occurred and became a recordable. Potential existed for life altering injury.
	Process operator was equalizing ammonia bullets and closed the wrong valve, causing pressure to build and relief valve to lift. Interlock was on a 5-second delay which was corrected after the investigation.	Yes	Potential for severe outcome if someone had been unable to get out of the fumes.
	Hot work commences on a sulfuric acid cooler and an unexpected small explosion occurs as welder strikes an arc due to hydrogen formation in the equipment. Worker is not injured.	Yes	Any explosion in a process area has the potential for severe injury or fatality.

Category	Example	PSI?	Explanatory Notes
	In a sulfuric acid plant, hydrogen gas forms due to the corrosion of metallic materials exposed to weak sulfuric acid. On a day when the ventilation system was offline for maintenance, hydrogen accumulates in an area. An electrical panel nearby experiences a short circuit, generating sparks. These sparks ignite the accumulated hydrogen, causing an explosion.	Yes	Any explosion in a process area has the potential for severe injury or fatality.
	A truck driver signing in at the guard gate smelled fugitive SO ₂ /SO ₃ emissions from sulfuric acid plant gas leaks. Employee reported smelling fumes upon exiting truck and became overcome by the fumes. Employees in the area noticed this and helped him get out of the area. Symptoms burning eyes, nose and throat, shortness of breath.	Yes	Sulfur-containing chemicals have life threatening potential, even in small concentrations. If the other employees were not in the area, severe outcome is reasonable.
Sulfur	Sulfur dust concentration in the cyclones of an MES producing facility reaches the minimum explosible concentration and process conditions result in a deflagration. Explosion protection from suppression system activates.	Yes	If the suppression system didn't activate, a severe outcome is reasonably possible.
Confined Space	Worker in confined space becomes overcome by excessive unexpected fumes and passes out. He is pulled out by ERT members and recovers quickly.	Yes	If rescue had been delayed, severe outcome is likely.
	Worker enters confined space without authorization and exits without incident.	No	This is a LSR violation. More than one thing must change for severe outcome.
Environmental	Inspector discovers overfilling / overtopping of a water management, tailings, or phosphor gypsum impoundment that results in a release of water or material that remains onsite but had the potential to reach offsite areas if not discovered in a timely manner	Yes	A delayed discovery would have resulted in an offsite release that would be reportable to outside agencies and would have required extensive cleanup/remediation
	Inspector discovers breach of water, clays or tailings pipeline that results in release of water or material that remains onsite but had the potential to reach offsite areas if not discovered in a timely manner	Yes	A delayed discovery would have resulted in an offsite release that would be reportable to outside agencies and would have required extensive cleanup/remediation

Category	Example	PSI?	Explanatory Notes
	Environmental technician observes seepage at the toe of a brine pond dyke. Upon closer inspection, sediment is being carried from the seepage point and is being deposited at the discharge of the seep. The technician notifies the environmental engineer who immediately directs granular material to be deposited on top of the seepage area using a loader. This stops the seepage, at least temporarily.	Yes	When seepage begins to carry sediment with it, the dyke will almost certainly fail due to a process known as “piping”. Failure often progresses very quickly once piping begins. If the technician had not noticed this condition, the dyke would likely have failed prior to the next inspection.
Falling Objects Use Drop Calculator source acknowledged (i.e. www.dropsonline.org).  Drop Calculator.xlsm	Object falls in unbarricaded high traffic area, life altering potential based on Drop Calculator	Yes	Reasonable probability that a single change in timing would result in severe outcome.
	Object falls in unbarricaded, remote, low traffic area, life altering potential based on Drop Calculator	No	Low likelihood that someone would be in that location at the time of the event, as it is a remote and low-traffic area.
	Object falls in the vicinity of personnel, life altering potential based on Drop Calculator	Yes	Reasonable probability that a single change in timing would result in severe outcome.
	Heavy object falls in properly barricaded area.	No	Proper precautions were taken.
Mobile Equipment	Vehicle slowly rolls onto its side in a ditch. No potential to continue rolling.	No	Severe outcome is not likely.
	Vehicle rolls onto its side on the gypstack slope. There is potential for the truck to continue rolling.	Yes	If vehicle had continued to roll, severe outcome is likely.
	Excavator boom contacts an energized power line.	Yes	This is by precedent and leadership decisions. Severe outcome may not be probable, but this is automatic PSI.
	Head-on motor vehicle accident on public roads while employee was travelling between Mosaic sites. Airbags deployed, minor injuries.	Yes	Severe outcome is reasonable in this situation.
	Failure to wear seatbelt while operating vehicle.	No	LSR violation, but multiple factors would have to change for severe outcome.
Lockout Tagout (LOTO)	Work performed on equipment where energy is not isolated, and worker is not in control of the energy source. Equipment starting is reasonably possible with life altering potential.	Yes	If equipment is remotely started, severe outcome is reasonably possible.
	Qualified worker working on equipment that is fully isolated and can't be remotely started, but he fails to install his personal lock.	No	LSR violation, but multiple factors would have to change for severe outcome.

Category	Example	PSI?	Explanatory Notes
Walking and Working Surfaces	Section of elevated grating is found to have corroded to the point that it would fail if stepped on.	Yes	This is a hidden risk, with severe outcome likely if someone steps on this grating.
	A raised grid section was found with the support bars parallel to the supporting structure.	Yes	This is a hidden risk, with severe outcome likely if someone steps on this grating.
	Section of elevated grating is found with prohibited fasteners, or inadequate fasteners.	No	Although substandard, additional aggravating circumstances would be needed. Multiple things would have to change for severe outcome.
	Section of handrail is missing, creating an unbarricaded fall potential.	No	This is a clearly visible risk, additional factors would be required for severe outcome. Multiple things would need to change.
	Section of handrail is corroded to the point that it has no structural integrity.	Yes	This is a hidden risk, with severe outcome likely if someone leans on this handrail.
Working at Height	Working at height without adequate fall protection. No slip, trip or other aggravating circumstance.	No	This is a LSR violation. More than one thing must change for severe outcome.
	Working at height without adequate fall protection. Worker slips or trips but is able to catch himself and does not fall.	Yes	If he was unable to catch himself, severe outcome is likely. (One thing changes)
	Working at height with correct fall protection. Worker falls but is caught by fall arrest harness.	Yes	If harness had failed, severe outcome is likely. (One thing changes)

Appendix G (Only applicable for Brazil)
Regulatory Requirement – Incidents Involving Vehicles

This Appendix is a regulatory requirement in Brazil and only applicable for that region.

Incidents involving vehicles (both company-owned and rented) must be recorded in Intelex when used by Mosaic employees. Incidents with vehicles used by third parties are reported when they cause property damage to Mosaic. The registration in the system falls under the category of material damage.

For commuting incidents, it is not necessary to report in Intelex; they should be communicated via email to “Ocorrências Brazil” distribution list following the model in this Appendix.

REPORT MODEL

Type of incident (Vehicle/commuting):

Site:

Manager:

Date/time of the incident:

Incident Location:

Incident Description:

Immediate Corrective Action:

Worker situation:

Employee or Contractor:

Company:

Function: