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1. PURPOSE

The Mosaic Legal and Other Requirements (LOR) Element ensures that Mosaic is identifying all current and applicable legal and regulatory requirements for Mosaic's operations. This document also ensures that changes in regulatory requirements are identified and communicated effectively with affected stakeholders, and that changes in assets or processes are assessed and managed to maintain compliance with all applicable LOR.

2. SCOPE

The requirements of the MMS apply to all of Mosaic with limited exceptions of mergers and acquisitions that are not yet operated by Mosaic.

3. ROLES AND RESPONSIBILITIES

3.1 EHS Services

- 3.1.1** Support the LOR Register within the scope of the MMS.
- 3.1.2** Support the LOR review and acceptance process.

3.2 EHS Assurance

- 3.2.1** Update LOR audit protocols as necessary.
- 3.2.2** Update LOR Register based on BU changes, as needed.
- 3.2.3** Communicate all LOR changes to applicable sites or other affected stakeholders.

3.3 Legal (Internal or External)

- 3.3.1** Participate in review to identify any changes in new or revised laws and requirements.
- 3.3.2** Provide guidance regarding applicability of requirements and site compliance with requirements identified in the LOR Register.
- 3.3.3** Support planning and implementation of required changes as necessary.

3.4 Business Unit

- 3.4.1** Establish a process to ensure identification and implementation of legal and other EHS requirements applicable to site operations.
- 3.4.2** Coordinate, in conjunction with EHS Services if needed, the LOR review, at minimum annually, to aid in identifying any changes in operations or site assets or new or revised laws and requirements.
- 3.4.3** Review Business Unit (BU) programs for changes resulting from LOR updates.
- 3.4.4** Provide the financial resources to comply with the LOR and for the actions plans that are defined to comply with LOR, when applicable.

3.5 Site

- 3.5.1** Understand and have knowledge of the site LOR.
- 3.5.2** Ensure site compliance with requirements identified in the LOR Register.
- 3.5.3** Review site procedures for changes resulting from LOR Register updates.
- 3.5.4** Conduct reviews at least annually to aid in identifying any changes in operations, site assets, or new or revised laws and requirements.
- 3.5.5** Plan for and implement required changes as necessary.
- 3.5.6** Submit LOR Register changes and updates, as needed.

3.5.7 Be aware of the following critical areas:

- Existing legal and regulatory requirements;
- New and pending legislation;
- Non-regulatory requirements imposed on or committed to by the organization; and
- Current compliance status and risk to compliance.

3.5.8 Assign individuals from the site to assume overall responsibility for managing site implementation and compliance with this Element as Element Sponsor and Element Owner.

3.6 Element Sponsor

3.6.1 Champion the implementation, maturity, and improvement of this element at the site-level.

3.6.2 Ensure a comprehensive listing of legal and other requirements applicable to operations is maintained.

3.6.3 Facilitate resolution of identified issues and resource needs associated with existing or emerging requirements.

3.6.4 Identify and establish accountability for those functions that will support integration of this element and its requirements.

3.7 Element Owner

3.7.1 Implement a process to ensure identification and implementation of legal and other requirements applicable to site operations.

3.7.2 Facilitate integration of legal and other requirements into operations and business practices.

3.7.3 Ensure legal and other requirements are assessed as changes in operational scope and risk occur.

3.7.4 Develop plan to address gaps and ensure system maturity.

3.7.5 Assess and monitor the legal and other requirement activities supporting the MMS.

3.8 Workers

3.8.1 Understand the LOR that are applicable to their work activities.

4. SITE REQUIREMENTS

4.1 LOR Register and Communications

4.1.1 Applicable LOR for environmental, health, and safety shall be identified, documented, and maintained. The LOR Register documents external, regulatory, and voluntary obligations relevant to EHS including but not limited to:

- Laws,
- Regulations,
- Decrees,
- Codes,
- Permits,
- Agreements with Public Attorneys,
- Community commitments and,
- Government commitments

Note: Internal standards, programs, and procedures related to EHS are managed through Element 8 (Document and Record Control), Element 9 (Operational Control) that includes administrative programs and procedures, and Element 13 (Assurance) that includes self-assessments and protocols, ensuring a comprehensive integration within the MMS framework.

- 4.1.2** A LOR Register shall be stored, maintained, and updated along with any associated documents or supporting systems.
- 4.1.3** The LOR Register shall be reviewed and updated at least on an annual basis for changes to the organization, sites, operations, laws, regulations, or other commitments.
- 4.1.4** Changes to the LOR Register shall be communicated to the applicable sites or other affected stakeholders by EHS Assurance.
- 4.1.5** The LOR Register shall serve as a reference for Mosaic's employees to understand the requirements that apply to their work, and for leadership to make decisions associated with:
 - Existing legal and regulatory requirements.
 - New and pending legislation.
 - Non-regulatory requirements committed to by the organization.
 - Current compliance status and risk to compliance.
- 4.1.6** The LOR Register shall be used to inform the activities needed at the site to meet the identified legal and other requirements, including key dates or frequency the activity or task is due and assigned responsibility. Activities may include:
 - Inspection or monitoring activities,
 - Due dates for permit approvals, renewals, or submittals,
 - Training frequency, including refresher training,
 - License, certification, or registration requirements, expirations, renewals, or submittals, or
 - Self-assessment and audit timelines.

4.2 LOR Compliance

- 4.2.1** All sites must comply with applicable LOR.
- 4.2.2** All sites must maintain all licenses, grants, permits, permissions, and valid authorizations applicable to its scope of operations, assets, products, and services.
- 4.2.3** Sites shall complete a review of operations, assets, and local requirements for any changes or updates affecting current applicable LOR, at the minimum on an annual frequency.
- 4.2.4** In the event of nonconformance, a plan must be developed and authorized to define the controls and/or actions needed to meet LOR in accordance with the Audit and Assurance Program.
- 4.2.5** Implementation of LOR Action Plans must be tracked to ensure they are carried out according to the defined actions and schedule.

5. TRAINING

Employees will receive LOR training as appropriate to their duties/tasks. Refresher training will be provided in the event the MMS is modified or otherwise revised.

6. REVIEW

The LOR Element will be reviewed at least every three years by EHS Services and updated as needed. Appropriate communication will occur, as needed, to ensure all workers are aware of the changes.

7. REFERENCES

- LOR Database
- Element 3 - Risk Assessment and Planning
- Element 6 - Training and Competency
- Element 8 – Documents and Record Control
- Element 9 – Operational Control
- Element 13 – Assurance
- Element 14 - Preventative Actions, Handling of Incidents and Nonconformities

8. DOCUMENT CONTROL

All MMS documents 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 Control and local retention schedules.

9. REVISION HISTORY

Revision Date	Revision Number	Description of Change
April 1, 2024	1.0	4.1.1 Added examples of other requirements and clarified that requirements related to standards, programs and standards are documented and tracked on elements 8, 9 and 13. 6. Changed review from “yearly” to “at least every three years” Changed “quarterly” to “annual” throughout document. 7. Included elements 8, 9 and 13 as references to this documents.
April 1 2025	2.0	3.2 Add responsibility section for EHS Assurance and add - Update LOR audit protocols as necessary. - Update LOR Register based on BU changes, as needed. (move from BU) - Communicate all LOR changes to applicable sites or other affected stakeholders. (move from BU)

		3.3 Add a BU responsibility, "Establish a process to ensure identification and implementation of legal and other EHS requirements applicable to site operations." 3.6.1. Remove "establish" 4.1.6. Change "training due dates or expiration" to "training frequency" 4.2.4. Reword to "In the event of nonconformance, a plan must be developed and authorized to define the controls and/or actions needed to meet LOR in accordance with the Audit and Assurance Program."
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