



Independent Limited Assurance Statement to ICL Group Limited

ERM Certification & Verification Services Limited ('ERM CVS') was engaged by ICL Group Limited ('ICL') to provide limited assurance in relation to the selected information set out below and presented in ICL's 2022 Carbon Footprint Report (the 'Report') attached in Appendix A for the reporting year ending 31st December 2022.

Engagement summary	
Scope of our assurance engagement	<p>Whether the selected 2022 GHG emissions are fairly presented in the Report, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> • Total Scope 1 GHG emissions [kt CO₂e] • Total Scope 2 GHG emissions (market-based) [kt CO₂e] • Total Scope 2 GHG emissions (location based) [kt CO₂e] <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	1 st January 2022 to 31 st December 2022
Reporting criteria	World Business Council for Sustainable Development (WBCSD) / World Resource Institute (WRI) GHG Protocol (2004, as updated January 2015)
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with ISO 14064-3: 2019 Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statement.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>ICL is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the data in the scope.</p> <p>ERM CVS' responsibility is to provide conclusions to ICL on the agreed scope based on our engagement terms with ICL, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than ICL for the conclusions we have reached.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022 data and information for the disclosures listed under 'Scope' above and stated below, are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Total Scope 1 GHG emissions	2,126	kt CO ₂ e
Total Scope 2 GHG emissions (market based method)	281	kt CO ₂ e
Total Scope 2 GHG emissions (location based method)	629	kt CO ₂ e

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the greenhouse gas emissions, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the GHG emissions.
- A review of external media reporting relating to ICL to identify issues in the reporting period that may be relevant to the assurance scope.
- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the data submitted by all locations included in the consolidated 2022 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- In-person site visits to two ICL locations in Israel and virtual visits to two ICL locations (USA and China) to review source data and local reporting systems and controls.
- Confirming conversion and emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

Emphasis of matter

We draw attention to the explanatory notes to the Scope 1 & 2 GHG emissions table on page 1 of the Report regarding the accounting of Renewable Energy Certificates (RECs) and the inclusion of facilities acquired by ICL in 2021.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating, or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity, and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence, and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems, and processes, and provides no consultancy related services to ICL in any respect.



Gareth Manning
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23 February 2023