

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by ICL Group Limited ("ICL") to provide limited assurance over the Selected Information set out below, as presented overleaf in ICL Group's 2024 Scope 3 GHG Emissions Appendix A (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement	<p>Whether the following Selected Information for 2024, as indicated below, is fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Selected Information	<p>Total Scope 3 GHG emissions from the following Categories:</p> <ul style="list-style-type: none">• Category 1. Purchased Goods and Services: 1,453.8 thousand tonnes CO₂e• Category 2. Capital Goods: 193.1 thousand tonnes CO₂e• Category 3. Fuel- and Energy-related Activities (not included in Scope 1 or Scope 2): 445.3 thousand tonnes CO₂e• Category 4. Upstream Transportation and Distribution: 666.7 thousand tonnes CO₂e• Category 5. Waste Generated in Operations: 20.9 thousand tonnes CO₂e• Category 6. Business Travel: 5.3 thousand tonnes CO₂e• Category 7. Employee Commuting: 5.7 thousand tonnes CO₂e• Category 8. Upstream Leased Assets: 3.8 thousand tonnes CO₂e• Category 9. Downstream Transportation and Distribution: 68.0 thousand tonnes CO₂e• Category 11. Use of Sold Products: 1,038.3 thousand tonnes CO₂e• Category 12. End-of-life Treatment of Sold Products: 1,014.7 thousand tonnes CO₂e• Category 13. Downstream Leased Assets: 0.4 thousand tonnes CO₂e• Category 14. Franchises: Not applicable• Category 15. Investments: 8.1 thousand tonnes CO₂e
Reporting period	1 January 2024 – 31 December 2024
Reporting criteria	<ul style="list-style-type: none">• The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions• ICL Group's Scope 3 Carbon Footprint Approach and Methods 2024 (November 2025), available on ICL's website
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.</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 Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to ICL on the agreed assurance scope based on our engagement terms with ICL, the assurance activities performed and exercising our professional judgement.</p>

OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for 2024 is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

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

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion factors, emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.

OTHER MATTERS

In relation to our assurance activities for the following Categories:

- **Category 1. Purchased Goods and Services:** Our testing of the spend values used in ICL's GHG emissions calculation, which represents 6% of Total Category 1 GHG emissions and 2% of the Total Scope 3 GHG emissions, was based on a limited sample. This is because ICL reported that these spend values are aggregated from financial transactions sourced from systems used to prepare ICL's audited Consolidated Financial Statements for the year ended 31 December 2024.

THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected 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 the IESBA Code relating to assurance engagements.

ERM CVS 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.

OTHER MATTERS (continued)

- **Category 2. Capital Goods:** To avoid duplication, we did not verify the additions to ICL's Property, Plant and Equipment used in the calculation of GHG emissions for this category, as ICL has reported these are subject to financial audit as a part of ICL's Consolidated Financial Statements for the year ended 31 December 2024. Our assurance activities in relation to these figures were limited to confirming consistency with values disclosed in 'Note 10 – Property, Plant and Equipment' of ICL's Consolidated Financial Statements for the year ended 31 December 2024, and with other information provided by ICL.
- **Category 8. Upstream Leased Assets:** We did not verify the size of ICL's leased properties used in the calculation of GHG emissions for this Category. Our assurance activities in relation to these figures were limited to confirming consistency with the values disclosed in the 'Principal Properties' table within 'Section D - Property, Plant and Equipment' of ICL's Annual Report for the year ended 31 December 2024, and with other information provided by ICL.
- **Category 11. Use of Sold Products:** Our testing of the revenue values associated with provisional sales used in the calculation of GHG emissions for this Category was based on a limited sample, as ICL has reported that these revenue values are aggregated from financial transactions sourced from systems used in preparing ICL's audited Consolidated Financial Statement for the year ended 31 December 2024.



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London, United Kingdom

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ICL Group's 2024 Scope 3 GHG emissions

ICL has committed to measure, disclose and reduce its greenhouse gas emissions. A 25.3% reduction in emissions (Scope 1 and Scope 2) was achieved over the period 2018 to 2024 through multiple actions. Assurance by independent auditors of ICL's direct (Scope 1) emissions and indirect energy (Scope 2) emissions began in 2021, with a commitment to reduce these emissions by 30% by the end of the decade (using 2018 emissions as a baseline).

During 2024, ICL updated its decarbonization roadmap beyond 2030 and formulated the relevant targets, including Scope 3, in accordance with the SBTi standards and requirements. In 2025, SBTi has validated ICL's near-term greenhouse gas emissions reduction targets by 2034 (vs. 2022 base year).

Therefore, The company aims to reduce absolute Scope 3 emissions, including those from purchased goods and services, upstream and downstream transportation and distribution, use of sold products, and end-of life treatment of sold products by 35% according to the SBTi timeframe.

The SBTi initiative drives ambitious climate action in the private sector by enabling organizations to set science-based emissions reduction targets in line with the Paris Agreement's goals.

With the intent to monitor progress against its ambitious science-based targets, starting with 2022 GHG annual emissions data, ICL's Scope 3 emissions are assured by independent auditors as well.

The emissions reported below include all upstream and downstream value chain (Scope 3) emissions for primary known greenhouse gases, including: CO₂, CH₄, and N₂O, HFCs/HCFs and SF₆ for the year 2024 (1 January 2024 - 31 December 2024).

The assessment utilizes an operational control approach to set organizational boundaries and applicable standard methodologies. In this regard, ICL has followed the World Business Council for Sustainable Development (WBCSD)/World Resource Institute's (WRI): "GHG Protocol Corporate Accounting and Reporting Standard" (2004, as updated January 2015); "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" (2011); and "Technical Guidance for Calculating Scope 3 Emissions" (version 1.0, 2013), as described in ICL Group's "Scope 3 Carbon Footprint Approach and Methods 2024".

An independent Limited Assurance engagement was performed by ERM Certification and Verification Services Limited ('ERM CVS') in relation to selected Scope 3 GHG emissions Categories, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'. Please see ERM CVS' Independent Limited Assurance Report.



ICL Group's 2024 Scope 3 GHG emissions

Scope 3 Category	Emissions (thousand tonnes CO ₂ equivalent)
1. Purchased goods and services	1,453.8
2. Capital goods	193.1
3. Fuel- & energy-related activities	445.3
4. Upstream transportation & distribution	666.7
5. Waste generated in operations	20.9
6. Business travel	5.3
7. Employee commuting	5.7
8. Upstream leased assets	3.8
Total upstream Scope 3 GHG emissions	2,794.6
9. Downstream transportation & distribution	68
11. Use of sold products	1,038.3
12. End-of-life treatment of sold products	1,014.7
13. Downstream leased assets	0.4
14. Franchises*	Not applicable
15. Investments	8.1
Total downstream Scope 3 GHG emissions	2,129.5
Total Scope 3 GHG emissions**	4,924.1

*Category 14. Franchises: ICL Group does not have any franchising activity and therefore this Category is deemed not applicable.

**Category 10. Processing of sold products: This Category is not included in the 2024 Scope 3 GHG emissions. For further explanation, please see ICL Group's "Scope 3 Carbon Footprint Approach and Methods 2024".

ICL Group Ltd

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