# Independent Limited Assurance Report

ERM Certification and 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 overleaf in ICL's 2025 Energy Consumption Report Appendix A (the "Report").

## ENGAGEMENT SUMMARY

**Scope of our assurance engagement**

Whether the following Selected Information for 2025, as indicated below, is fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

**Selected Information**

| | MWh | Million GJ |
|---|---|---|
| **Total energy consumption (Gross)** | 13,998,078 | 50.4 |
| **Total energy consumption (Net)** | 13,269,120 | 47.8 |
| **Total energy consumption from low carbon energy sources (including renewables)** | 4,935,184 | 17.8 |
| **Energy consumption from low carbon energy sources** | 3,763,192 | 13.5 |
| **Energy consumption from renewable energy sources** | 1,171,992 | 4.2 |

**Reporting period**

1 January 2025 to 31 December 2025

**Reporting criteria**

- ICL Group's Energy Management Approach and Methods 2025 (May 2026), available on ICL's website.
- The GRI Reporting Standards of the Global Reporting Initiative:
  GRI 302: Energy 2016 | Disclosure 302-1: Energy consumption within the organization
- SASB Standards – Chemicals Sustainability Accounting Standards: Resource Transformation Sector, Sustainable Industry Classification System® (SICS®) RT-CH – Industry Standard Version 2023-12 | RT-CH-130a.1

**Assurance standard and level of assurance**

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' issued by the International Auditing and Assurance Standards Board.

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.

**Respective responsibilities**

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.

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.

## OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for 2025 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 2025 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;
- Conducting in-person visits to the following sites to review source data and local reporting systems and controls:
    - Germany: ICL Germany Amfert; and
    - USA: ICL U.S. Gallipolis Ferry.
- Conducting virtual visits to the following sites in Israel to review source data and local reporting systems and controls:
    - ICL Sdom CHP;
    - ICL Rotem Site;
    - ICL Neot-Hovav; and
    - ICL Energy Centre.
- Evaluating the conversion factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.

ERMCVS

1 June 2026
London, United Kingdom

ERM Certification and Verification Services Limited
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## 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.

28 May, 2026

## Appendix A: ICL's 2025 Energy Consumption

The 2025 energy figures reported below includes all direct ("Scope 1") and indirect energy ("Scope 2") consumption, including energy that has low or no impact on GHG emissions. Energy consumption (Gross) includes energy for stationary and mobile fuel combustion, as well as on-site production of energy. Indirect energy consumption includes consumption of purchased electricity, steam, heating and cooling. Energy consumption (Net) excludes energy that ICL generates and sells. The amount of energy sold was subtracted from the total consumption.

ICL has followed GRI 302: Energy 2016 of the Global Reporting Initiative, Disclosure 302-1: Energy consumption within the organization and Sustainability Accounting Standards Board (SASB) Resource Transformation Sector Chemicals Sustainability Accounting Standard (RT-CH-130.a.1, 2023-12), as maintained by the IFRS Foundation. "ICL Group's Energy Management Approach and Methods 2025" (May 2026) is publicly available on ICL's Document Hub. An independent assurance process was performed in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information', which included Limited Assurance of ICL's 2025 Energy Consumption metrics.

### ICL Group's 2025 Energy Consumption

| | MWh | Million GJ |
|---|---|---|
| **Total ICL Energy Consumption (Gross)** | **13,998,078** | **50.4** |
| **Total ICL Energy Consumption (Net)*** | **13,269,120** | **47.8** |
| **Total Energy Consumption from Low Carbon Energy Sources **(including renewables)** | **4,935,184** | **17.8** |
| **Energy Consumption from Low Carbon Energy Sources**** | **3,763,192** | **13.5** |
| **Energy Consumption from Renewable Energy Sources **** | **1,171,992** | **4.2** |

Energy consumption includes energy produced on-site.

*Total Energy sold to external entities has been subtracted from ICL's energy generation and is not included in Total ICL Energy Consumption (Net) data.

** We recognize the growing global consensus considering Waste Heat Recovery (WHR) as an essential low carbon energy source for improving energy efficiency and advancing decarbonization. As there is yet to be a global consensus regarding the classification of waste-heat as renewable or non-renewable energy, we have taken a conservative approach by classifying energy from WHR, derived from the exothermic reaction and additional heat recovery process in selected production processes, as a low-carbon energy source, therefore, it is not included in our renewable energy sources category. This approach considers the different definitions and classifications across countries, regions and standards considering waste heat as a renewable or non-renewable energy source. We continue to monitor the different approaches and may update our classification as the situation evolves.

**ICL Group Ltd**

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