



Independent Assurance Statement to the Directors of ICL Group Limited

ICL Group Limited ('ICL') engaged ERM Certification and Verification Services Limited ('ERM CVS') to provide assurance in relation to the indicators set out below and presented in ICL's 2021 Carbon Footprint Report attached in Appendix A (the 'Report') for the reporting year ending 31st December 2021.

Engagement summary	
Scope of our assurance engagement	<p>Whether the selected 2021 GHG emissions for the following indicators are fairly presented in the Report, in all material respects, 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]
Reporting criteria	WBCSD/WRI GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
Assurance standard	ISO 14064-3: 2019 Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statement.
Assurance level	Limited assurance.
Respective responsibilities	<p>ICL is responsible for the collection and presentation of the data in scope.</p> <p>ERM CVS' responsibility is to provide a conclusion on the agreed scope based on 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 2021 GHG emissions listed under 'Scope' above and stated below, are not presented in accordance with the reporting criteria in the Report.

Total Scope 1 GHG emissions	2,158	kt CO ₂ e
Total Scope 2 GHG emissions (market based method)	380	kt CO ₂ e
Total Scope 2 GHG emissions (location based method)	466	kt CO ₂ e

Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures, including:

- An analytical review of the 2021 GHG emissions from all locations and an assessment of the completeness and accuracy of the data consolidation at the ICL corporate level;
- Interviews with ICL staff and subject matter experts responsible for preparing the GHG inventory to review the data consolidation process and the results of the internal data validation process for all sites;
- Virtual site visits to three ICL locations (USA (1), Israel (2)) to review the local reporting processes and consistency of reported annual data with selected underlying source data for each indicator;
- Evaluation of the data management systems and processes used for collecting and reporting the GHG data;
- A review of the calculations of the GHG emissions from underlying activity data, including the reasonableness of conversion factors and emission factors used, and the accuracy of the consolidation of the GHG data at the corporate level; and
- A review of a sample of documentary evidence, including internal and external documents, supporting the underlying data on which the GHG emissions data are calculated.

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 conclusion in this context.



Gareth Manning
Partner, Corporate Assurance

17th February 2022

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ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the staff that have undertaken work on this assurance engagement provide no consultancy related services to ICL Group Limited in any respect.

Appendix A: ICL's 2021 Carbon Footprint (Scope 1 & 2 GHG emissions)

ICL has committed to reducing annual Scope 1 & 2 GHG emissions by 30% by 2030, compared to the emissions of the 2018 baseline year. ICL's 2021 Scope 1 & 2 emissions are 13.67% lower than the 2018 emissions, on course to meet the 2030 target successfully.

The GHG emissions reported below include all direct ("Scope 1") and indirect energy-related ("Scope 2") emissions of the primary known greenhouse gases, including: CO₂, CH₄, N₂O and HFCs/HCFCs and SF₆. During the years reported there was no consumption or emissions of PFCs or NF₃. Direct emissions include emissions from stationary and mobile fuel combustion, refrigerants, non-energy related process emissions and emissions from onsite wastewater treatment facilities. Indirect energy-related emissions include the calculated emissions resulting from consumption of purchased electricity, steam, heating and cooling.

The table below presents ICL's greenhouse gas emissions for the reporting year ended 31 December 2021 and baseline year ended 31 December 2018. ICL followed the GHG Protocol and ISO 14064 standard methodologies.

Scope 1 & 2 GHG emissions

		2018*	2021**
Scope 1	CO ₂ e tonnes (thousands)	2,220	2,158
Scope 2 (Market based)	CO ₂ e tonnes (thousands)	721	380
Scope 2 (Location based)	CO ₂ e tonnes (thousands)	750	466

* 2018 is the baseline year for ICL's decarbonization target.

** Emissions from facilities acquired during FY 2021 are not included in the current report.



Signed by Nitzan Moshe, EVP Operations, ICL