



Independent Assurance Statement to the Directors of ICL Group Limited

ICL Group Limited ('ICL') engaged ERM Certification and Verification Services, Inc. ('ERM CVS') to provide assurance in relation to the information set out below for the year ending 31st December 2018.

Engagement summary	
Scope of our assurance engagement	<p>Whether the selected 2018 GHG emissions data reported for the following indicators are fairly presented, in all material respects, with the reporting criteria:</p> <ul style="list-style-type: none"> - Total Scope 1 GHG emissions [tCO₂e] - Total Scope 2 GHG emissions – location based [tCO₂e] - Total Scope 2 GHG emissions – market based [tCO₂e]
Reporting criteria	The WBCSD/WRI GHG Protocol (2004, as revised January 2015) for the Scope 1 and Scope 2 GHG emissions
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 2018 GHG emissions data listed under 'Scope' above and stated below, are not fairly presented, in all material respects, with the reporting criteria.

Total Scope 1 GHG emissions	2,219,811 tCO ₂ e
Total Scope 2 GHG emissions – location based	749,828 tCO ₂ e
Total Scope 2 GHG emissions – market based	720,638 tCO ₂ e

Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures which varied across the information covered by our assurance engagement, as follows:

- An analytical review of the 2018 GHG emissions from all locations and a check on 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 (China, Israel and Spain) to review 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.

Beth C. B. Wyke

Beth Wyke
Partner, Head of Corporate Assurance

31 August 2021

ERM Certification and Verification Services, Inc.

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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 Ltd. in any respect.