



ISAE 3410 STATEMENT

IG GROUP - REPORTING PERIOD (01/01/25 - 31/12/25)

12th February 2026

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Limited Assurance Statement in Accordance with **ISAE 3410**

Greenhouse Gas Emissions Verification for IG Group

Reporting Period: 01/01/2025 to 31/12/2025

1. Introduction and Standard Applied

This limited assurance engagement was conducted by Energise Ltd (“Energise”) to verify the greenhouse gas (GHG) emissions data submitted by IG Group for the reporting period 01/01/2025 to 31/12/2025.

Our work was conducted in accordance with the International Standard on Assurance Engagements (ISAE) 3410: Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB). This report is intended to provide stakeholders with confidence in the reported emissions data.

2. Summary Opinion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the GHG emissions assertion for the reporting period:

- Is not materially correct;
- Is not a fair representation of the GHG emissions data and information; and
- Is not prepared in accordance with the stated applicable criteria.

This conclusion is expressed to a limited level of assurance.

This assurance engagement was performed by an independent team within Energise Ltd, separate from the team involved in the preparation and collation of the GHG emissions data. Internal procedures were implemented to maintain objectivity and professional independence, consistent with ISAE 3410 requirements.

3. Responsibilities of IG Group and Energise

IG Group is responsible for:

- Preparing the GHG assertion in accordance with applicable criteria (see Section 4);
- Selecting appropriate methodologies and organisational boundaries;
- Designing, implementing, and maintaining effective internal controls over GHG data;
- Ensuring completeness and accuracy of source data, estimates, and assumptions;
- Publishing or making available its Basis of Reporting and methodological choices.

Energise is responsible for:

- Conducting the assurance engagement in accordance with ISAE 3410;
- Performing procedures to obtain limited assurance that the GHG assertion is not materially misstated;



- Ensuring appropriate internal safeguards were in place, as the GHG footprinting was supported by one team within Energise Ltd and the limited assurance engagement was performed by a separate and independent team;
- Reporting the results of the assurance engagement in this statement;
- Maintaining overall independence of the assurance team and applying quality control standards equivalent to ISQM 1.

No member of the assurance team was involved in the preparation or collation of the GHG data.

4. Applicable Criteria

The GHG assertion was prepared using the following criteria:

- The WRI/WBCSD GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition);
- IG Group's internal Basis of Reporting, which sets out the data sources, emission factors, boundaries, and calculation methods applied.

5. Organisational and Operational Boundary

This assurance engagement covers IG Group's reported operations, applying the operational control consolidation approach. The facilities and activities within this boundary were considered in scope for the verification.

6. Scope of GHG Emissions Covered

The following GHG emissions were included in the scope of assurance:

- **Scope 1:** Direct emissions
- **Scope 2:** Indirect emissions from electricity consumption, calculated using both market-based and location-based approaches;
- **Scope 3:** Indirect emissions from upstream and downstream sources

7. Level of Assurance and Materiality Threshold

This engagement was conducted to a limited level of assurance, as defined by ISAE 3410. A materiality threshold of 5% was applied to emissions data.

8. Key Procedures Performed

The assurance procedures undertaken included:

- Reviewing the Basis of Reporting and methodological framework;
- Verifying activity data, emission factors, and calculation logic used in IG Group's reporting platform and supporting spreadsheets;
- Performing analytical procedures to identify anomalies or inconsistencies;
- Sample-based recalculation of emissions and review of source documentation;



- Interviews with personnel responsible for data collection and quality control;
- Reviewing internal checks, QA processes, and prior-year comparisons;
- Documenting and reviewing any data corrections made during the verification process.

These procedures were designed to assess whether the GHG data was free from material misstatement within the defined assurance scope.

9. Limitations

Inherent limitations apply to all assurance engagements. Specific limitations include:

- Use of estimated data and emission factors in certain Scope 3 categories;
- Reliance on third-party data sources and assumptions;
- Scope 3 boundaries subject to methodological variability;
- The GHG footprint was supported by one team within Energise Ltd, and the assurance was conducted by an independent team. Appropriate safeguards were applied, but external assurance users should consider this internal structure when interpreting the results.

10. Use of this Statement

This assurance statement is made solely for use by IG Group. It may be disclosed publicly at the company's discretion. Energise Ltd does not accept or assume any liability to any third party, except where explicitly agreed in writing or required by law.

11. Emissions

Energise have assured the total of 100% of GHG emissions within scope, to a limited level of assurance. The final emissions for the period 01/01/2025 to 31/12/2025 are:

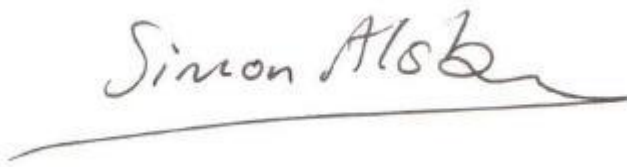
- **Scope 1:** 181 tCO₂e
- **Scope 2:** 759 tCO₂e
- **Scope 3:** 41,071 tCO₂e
- **Total:** 42,010 tCO₂e

All data reflects the final (corrected if applicable) dataset following assurance activities.



12. Signature and Date

Signed



Simon Alsbury
Co-CEO
Lead Assurer for this Engagement
Energise
12th February 2026



Sustainable *Thinking*, Profitable *Outcomes*

