



ISAE 3410 ASSURANCE REPORT LIMITED ASSURANCE

Energise Ltd (Energise) has been contracted by IG Group plc of Cannon Bridge House, 25 Dowgate Hill, London, EC4R 2YA to provide a quality assurance statement for the global reported scope 1, 2 & 3 greenhouse gas (GHG) emissions as provided in the company annual report and accounts 2024 to a limited level of assurance.

This verification exercise has been performed in accordance with the ISAE 3410 standard for assuring GHG emissions data.

RESPONSIBILITIES OF IG GROUP AND ENERGISE

IG Group was responsible for the preparation of the GHG data and assertions, the internal management controls governing the data collection process, and for provision of the final data recorded via the GHG software (the Net Zero Hub) and spreadsheets. Energise were responsible (in two separate teams to maintain objectivity):

1. for supporting IG Group in collating the data into the GHG software (the Net Zero Hub) AND;
2. for carrying out the limited assurance engagement for the required scope of assurance in accordance with the principles of the ISAE 3410, Assurance Engagements on Greenhouse Gas Statements standard.

INDEPENDENCE, TEAM COMPETENCIES AND QUALITY CONTROL

We can confirm our independence, ethics and competence as follows:

- We are appointed by IG Group and no member of the assurance team has been involved in the collation of the GHG report.
- We have acted with the integrity, objectivity, professional competence, due care and confidentiality to be expected of a professional services provider and the rigor of our work is sufficient to the level required by the ISAE 3410 standard.
- Our team have extensive experience in GHG reporting to WRI / WBCSD GHG Corporate Accounting and Reporting Standard (revised) standard and the assurance and verification standards ISAE 3410 (GHGs) and ISO 14064:3.

Energise applies quality control and management approaches equivalent to ISO 9001 International Standard and as encompassed in the Quality Policy and Business Charter.

Our commitment to ethical conduct is appropriate for that required for environmental and sustainability professionals in respect of conducting the ISAE 3410 engagement.

ORGANISATIONAL SCOPE AND SUBJECT MATTER

The boundary of the assurance process includes 21 global sites, on a financial control basis, for which the following EHS data have been included in scope:

GHG sources and energy

- Scope 1: Natural gas, gasoline/petrol, diesel, refrigerants
- Scope 2: Electricity usage and generation
- Scope 3: Business travel, employee commuting, fuel and energy-related activities, purchased goods and services, waste generated in operations, capital goods, use of sold products and investments.



LEVEL OF ASSURANCE AND MATERIALITY

The level of assurance agreed is that of limited assurance. A materiality level of 5% was applied. Note that assessment of compliance and materiality was undertaken against the stated calculation methodology.

CONCLUSION & VERIFICATION OPINION

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted. We conducted our verification with regard to the GHG assertion of IG Group plc, which included assessment of the company GHG information system and monitoring and reporting methodology.

This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria.

This statement shall be interpreted with the GHG assertion of IG Group plc as a whole. Energise's approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information.

Based on the data and information provided by IG Group plc and the processes and procedures conducted, Energise concludes with limited assurance there is no evidence that the GHG assertion:

- is not materially correct;
- is not a fair representation of the GHG emissions data and information; and
- is not prepared in accordance with the criteria listed above.

The GHG information for the period 01/06/2023 – 31/05/2024 is verified by Energise to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. 100% of emissions by scope are verified as follows:

- Scope 1 emissions: 179.8 tCO₂e
- Scope 2 emissions: 274.3 tCO₂e
- Scope 3 emissions: 36,701.6 tCO₂e

OBSERVATIONS

Based on our work, Energise considers that material GHG sources are appropriately identified and reported on.

All errors in reported data identified during the verification process have been duly corrected.

Judit Pelikan
Managing Consultant - Carbon & Environment
Assurer for this Engagement