



# Independent practitioner’s limited assurance report

To the Management of Wärtsilä Corporation

## Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Wärtsilä Corporations’s Selected information for the reporting period ended 31 December 2025 is not prepared, in all material respects, in accordance with the GRI Standards issued by the Global Reporting Initiative.

## What we were engaged to assure

We have at the request of the Management of Wärtsilä Corporation (hereinafter also “the Company”) undertaken a limited assurance engagement on the selected information, disclosed in disclosed in the section “Sustainability data – five years in figures” on Wärtsilä Corporation’s website (hereinafter the Selected information).

The Selected information within the scope of assurance covers the following indicators:

<b>Sustainability data – five years in figures</b>	<b>Year 2025</b>
GRI 303-3 Water withdrawal (2018) (1.000 m <sup>3</sup> )	19 122
GRI 303-4 Water discharge (2018) (1.000 m <sup>3</sup> )	19 065
GRI 303-5 Water consumption (2018) (1.000 m <sup>3</sup> )	57
GRI 306-3 Waste generated (2020), Total waste (t)	11 833
GRI 306-3 Waste generated (2020), Non-hazardous waste (t)	8 801
GRI 306-3 Waste generated (2020),Hazardous waste (t)	3 032

Our assurance report has been prepared in accordance with the terms of our engagement. We do not accept, or assume responsibility to anyone else, except to Wärtsilä Oyj Abp for our work, for this report, or for the conclusions that we have reached.

## **Basis for conclusion**

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information (“ISAE 3000 (Revised)”), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the Practitioner’s responsibilities section of our report.

## **Our independence and quality management**

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

PricewaterhouseCoopers Oy applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Management’s responsibilities**

The management of Wärtsilä Oyj Abp is responsible for:

- the preparation and presentation of the Selected information in accordance with the GRI Standards issued by the Global Reporting Initiative;
- designing, implementing and maintaining such internal control as management determines is necessary to enable the preparation of the Selected information, in accordance with the GRI Standards issued by

the Global Reporting Initiative, that is free from material misstatement, whether due to fraud or error; and

- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

### **Inherent limitations in preparing the Selected information**

When reading our limited assurance report, the inherent limitations to the accuracy and completeness of sustainability information should be taken into consideration.

### **Practitioner's responsibilities**

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Selected information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Selected information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- determine the suitability in the circumstances of the Company's use of the reporting criteria as set out in the GRI Standards issued by the Global Reporting Initiative as the basis for the preparation of the Selected information;
- perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control; and
- design and perform procedures responsive to where material misstatements are likely to arise in the Selected information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Selected information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Selected information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- interviewed employees responsible for collecting and reporting the Selected information at the Group level,
- assessed how Group employees apply the reporting instructions and procedures of the Company,
- interviewed on-line representatives from the company's subsidiary in Vaasa
- tested accuracy and completeness of the information from original documents and systems on a sample basis,
- tested the consolidation of information and performing recalculations on a sample basis,
- considered the disclosure and presentation of the Selected information.

Helsinki on the date of the electronic signature

**PricewaterhouseCoopers Oy**

Mikael Niskala

Partner

Sustainability Reporting & Assurance

The following documents were signed Tuesday, April 7, 2026



Wärtsilä \_ limited assurance report ISAE 3000 \_ on GRI reporting.pdf

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### Signatures

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**Ilkka Mikael Niskala, PricewaterhouseCoopers Oy**

mikael.niskala@pwc.com  
Signed with electronic ID (Finnish Trust Network)



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