

## Independent practitioner's limited assurance report

To the Management of Wärtsilä Corporation

We have been engaged by the Management of Wärtsilä Corporation (hereinafter also the "Company") to perform a limited assurance engagement on selected sustainability information for the reporting period from 1 January 2024 to 31 December 2024, disclosed in the section "Sustainability data – five years in figures" on Wärtsilä Corporation's website. (hereinafter the Selected sustainability information).

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### Selected sustainability information

The selected sustainability information within the scope of assurance covers the following indicators:

Sustainability data – five years in figures	Year 2024
GRI 303-3 (2018) Total water withdrawal (1.000 m <sup>3</sup> )	22 365
GRI 303-5 (2018) Total water discharge (1.000 m <sup>3</sup> )	22 307
GRI 306-3 (2020) Total waste (t)	17 368
GRI 306-3 (2020) Non-hazardous waste (t)	11 432
GRI 306-3 (2020) Hazardous waste (t)	5 937

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### Management's responsibility

The Management of Wärtsilä Corporation is responsible for preparing the Selected sustainability information in accordance with the GRI Standards of the Global Reporting Initiative. The Management of Wärtsilä Corporation is also responsible for such internal control as the management determines is necessary to enable the preparation of the Selected sustainability information that is free from material misstatement, whether due to fraud or error.

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### Practitioner's 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.

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### Practitioner's responsibility

Our responsibility is to express a limited assurance conclusion on the Selected sustainability information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (revised) "Assurance Engagements Other than Audits or Reviews of Historical Financial Information". This standard requires that we plan and perform the engagement to obtain limited assurance about whether the Selected sustainability information is free from material misstatement.

In a limited assurance engagement, the evidence-gathering procedures are more limited than for a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement.

An assurance engagement involves performing procedures to obtain evidence about the amounts and other information in the Selected sustainability information. The procedures selected depend on the practitioner's judgment, including an assessment of the risks of material misstatement of the Selected sustainability information.

Our work consisted of, amongst others, the following procedures:

- Visiting the Company's site in Vaasa, Finland.
- Interviewing employees responsible for collecting and reporting the Selected information at the Group level.
- Assessing how Group employees apply the reporting instructions and procedures of the Company.
- Testing the accuracy and completeness of the information from original documents and systems on a sample basis.
- Testing the consolidation of information and performing recalculations on a sample basis.
- Considering the disclosure and presentation of the Selected sustainability information.

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### 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 Corporation's Selected sustainability information for the reporting period ended 31 December 2024 is not properly prepared, in all material respects, in accordance with the Reporting criteria.

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

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 Corporation for our work, for this report, or for the conclusion that we have reached.

Helsinki 8 May 2025

**PricewaterhouseCoopers Oy**

Mikael Niskala  
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Sustainability Reporting & Assurance