
Independent limited assurance report

To the Management of Gasum Oy

We have been engaged by the management of Gasum Oy (business identity code 0969819-3, hereinafter also the Company) to provide a limited assurance on the selected sustainability linked revolving loan KPIs (hereinafter Sustainability Information) in the Gasum Sustainability Report 2024 (presented on page 15) for the reporting period of January 1, 2024 to December 31, 2024.

The sustainability linked revolving loan KPIs based on the Facility Agreement are as follows:

- KPI 1 – Renewable gas sold (TWh)
- KPI 2 – Sustainable biogas production (%)
- KPI 3 – Total recordable injury rate (TRIF)

Management's responsibility

The Management of Gasum is responsible for the preparation of the Sustainability Information in accordance with the Sustainability Reporting criteria as set out in the Facility Agreement dated June 4, 2024 (hereinafter also the Reporting criteria). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the Sustainability Information that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate criteria and making estimates that are reasonable in the circumstances.

Assurance provider's responsibility

Our responsibility is to express a limited assurance conclusion on the Sustainability Information based on our engagement. We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

ISAE 3000 standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance whether any matters come to our attention that cause us to believe that the Sustainability Information has not been prepared, in all material respects, in accordance with the Reporting criteria.

We did not perform any assurance procedures on the prospective information, such as targets, expectations and ambitions, disclosed in the Sustainability Information. Consequently, we draw no conclusion on the prospective information. Our assurance report is made in accordance with the terms of our engagement with Gasum. We do not accept or assume responsibility to anyone other than Gasum for our work, for this assurance report, or for the conclusions we have reached.

A limited assurance engagement with respect to responsibility related data involves performing procedures to obtain evidence about the Sustainability Information. The procedures performed depend on the practitioner's judgment, but their nature is different from, and their extent is less than, a reasonable assurance engagement. They do not include detailed testing of source data or the operating effectiveness of processes and internal controls, and consequently they do not enable us to obtain the assurance necessary to become aware of all significant matters that might be identified in a reasonable assurance engagement.

Our procedures on this engagement included:

- Interviewing the management of the Gasum Oy;
- Conducting interviews with employees responsible for the collection and reporting of the Sustainability Information and reviewing of the processes and systems for data gathering, including the aggregation of the data for the Sustainability Information;
- Reviewing internal and external documentation to verify to what extent these documents and data support the information included in the Sustainability Information and evaluating whether the information presented in the Sustainability Information is in line with our overall knowledge of corporate sustainability at Gasum Oy;
- Performing analytical review procedures to assess the reasonability of the presented Sustainability Information;
- Assessing that the Sustainability Information has been prepared in accordance with the Reporting criteria.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Our independence, quality management, and competences

We have complied with Deloitte's independence policies which address and, in certain cases, exceed the requirements of the Code of Ethics for professional accountants issued by the International Ethics Standards Board for Accountants. We have maintained our independence and objectivity throughout the year, and there were no events or prohibited services provided which could impair our independence and objectivity.

Deloitte Oy applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. This engagement was conducted by a multidisciplinary team including assurance and sustainability expertise with professional qualifications. Our team is experienced in providing sustainability reporting assurance.

Conclusion

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that Gasum's Sustainability Information for the reporting period ended 31 December 2024 is not properly prepared, in all material respects, in accordance with the Reporting criteria.

Our assurance statement should be read in conjunction with the inherent limitations of accuracy and completeness for sustainability information.

Helsinki, April 16, 2025

Deloitte Oy
Audit Firm



Aleksi Martamo
Authorized Public Accountant (KHT)