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Independent Practitioner's Assurance Report to the Management of Purmo Group plc

We have been engaged by the Management of Purmo Group plc (business ID 2890898-5) (hereafter "Purmo Group" or the "Company") to provide limited assurance on selected sustainability indicators presented in Purmo Group's sustainability report for 2023 (hereafter "Selected Sustainability Information") for the year ended 31 Dec 2023.

The Selected Sustainability Information consists of the following indicators:

- Emissions: GRI 305-1, GRI 305-2

Management's responsibilities

The Management of Purmo Group is responsible for the preparation and presentation of the Selected Sustainability Information in accordance with the reporting criteria, i.e. the Company's reporting guidelines and with reference to the *GRI Sustainability Reporting Standards*. The Management is also responsible for determining Purmo Group's objectives with regard to sustainable development performance and reporting, including the identification of stakeholders and material issues, and for establishing and maintaining appropriate performance management and internal control systems from which the reported performance information is derived.

Our responsibilities

Our responsibility is to carry out a limited assurance engagement and to express a conclusion based on the work performed. We conducted our assurance engagement on the Selected Sustainability Information in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information* and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board IAASB. The Standards require that we plan and perform the engagement to obtain limited assurance about whether the Selected Sustainability Information is free from material misstatement. The nature, timing and extent of the assurance procedures selected depend on professional judgement, including the assessment of material misstatement due to irregularity or error. We believe that the evidence we obtain is sufficient and appropriate to provide a basis for our conclusion on limited assurance.

We are independent of the Company in accordance with the ethical requirements applicable in Finland to the engagement we have undertaken and have fulfilled our other ethical obligations under those requirements.

KPMG Oy Ab 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.



Procedures performed

A limited assurance engagement on Selected Sustainability Information consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Selected Sustainability Information, and applying analytical and other evidence gathering procedures, as appropriate. In the engagement, we have performed the following procedures, among others:

- Interviewed the member of Purmo Group's senior management and relevant staff responsible for providing the Selected Sustainability Information;
- Assessed the application of the *GRI Sustainability Reporting Standards* reporting principles in the presentation of the Selected Sustainability Information;
- Assessed data management processes, information systems and working methods used to gather and consolidate the Selected Sustainability Information;
- Reviewed the presented Selected Sustainability Information and assessed its quality and reporting boundary definitions;
- Assessed of the Selected Sustainability Information's data accuracy and completeness through a review of the original documents and systems on a sample basis and;
- Conducted a site session to review the Selected Sustainability Information on Purmo Group's site.

The procedures performed 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.

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected. Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and estimating such data.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

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

Based on the procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that the Selected Sustainability Information subject to the limited assurance engagement is not prepared, in all material respects, in accordance with the Company's reporting guidelines and with reference to the *GRI Sustainability Reporting Standards*.



Helsinki, 4th April 2024

KPMG Oy Ab

Kim Järvi

Authorised Public Accountant

Tomas Otterström

Partner, Advisory