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**(Translation of the Finnish original)  
Independent Auditor's Report on Musti Group Oyj's ESEF-Consolidated  
Financial Statements**

**To the Board of Directors of Musti Group Oyj**

We have performed a reasonable assurance engagement on the iXBRL tagging of the consolidated financial statements included in the digital files (name of the file must-2021-09-30-fi) of Musti Group Oyj for the financial year 1.10.2020-30.9.2021 to ensure that the financial statements are marked/ tagged with iXBRL in accordance with the requirements of Article 4 of EU Commission Delegated Regulation (EU) 2018/815 (ESEF RTS).

*Responsibilities of the Board of Directors and Managing Director*

The Board of Directors and Managing Director are responsible for the preparation of the Report of Board of Directors and financial statements (ESEF financial statements) that comply with the ESEF RTS. This responsibility includes:

- preparation of ESEF-financial statements in accordance with Article 3 of ESEF RTS
- Tagging the consolidated financial statements included within the ESEF- financial statements by using the iXBRL mark ups in accordance with Article 4 of ESEF RTS
- Ensuring consistency between ESEF financial statements and audited financial statements

The Board of Directors and Managing Director are also responsible for such internal control as they determine is necessary to enable the preparation of ESEF financial statements in accordance the requirements of ESEF RTS.

*Auditor's Independence and Quality Control*

We are independent of the company in accordance with the ethical requirements that are applicable in Finland and are relevant to the engagement we have performed, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The auditor applies International Standard on Quality Control (ISQC) 1 and therefore maintains a comprehensive quality control system including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

*Auditor's Responsibilities*

In accordance with the Engagement Letter we will express an opinion on whether the electronic tagging of the consolidated financial statements complies in all material respects with the Article 4 of ESEF RTS. We have conducted a reasonable assurance engagement in accordance with International Standard on Assurance Engagements ISAE 3000.

The engagement includes procedures to obtain evidence on:

- whether the tagging of the primary financial statements in the consolidated financial statements complies in all material respects with Article 4 of the ESEF RTS
- whether the ESEF-financial statements are consistent with the audited financial statements

The nature, timing and extent of the procedures selected depend on the auditor's judgement including the assessment of risk of material departures from requirements sets out in the ESEF RTS, whether due to fraud or error.

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

#### Opinion

In our opinion the tagging of the consolidated financial statement included in the ESEF financial statement of Musti Group Oyj for the year ended 1.10.2020-30.9.2021 complies in all material respects with the requirements of ESEF RTS.

Our audit opinion on the consolidated financial statements of Musti Group Oyj for the year ended 1.10.2020-30.9.2021 is included in our Independent Auditor's Report (dated 17.12.2021). In this report, we do not express an audit opinion any other assurance on the consolidated financial statements.

Helsinki 17.12.2021

Ernst & Young Oy  
Authorized Public Accountant Firm

Johanna Winqvist-Ilkka  
Authorized Public Accountant