



Auditor's statement to the general meeting of F-Secure Oyj (unofficial translation of the Finnish Original)

We have performed a reasonable assurance engagement regarding the demerger plan prepared by F-Secure Corporation (0705579-2) (Demerging Company) dated 17.2.2022. The board of directors of Demerging Company proposes to the shareholders' general meeting of the Demerging Company that the general meeting resolve on the partial demerger of the Demerging Company so that the assets and liabilities related to the Demerging Company's consumer security business will transfer to a company to be incorporated in connection with the partial demerger, which will later be named as F-Secure Corporation.

The Demerging Company is proposed to be renamed as WithSecure Corporation.

Responsibility of the Board of Directors

The Board of Directors of F-Secure Corporation is responsible for the preparation of the demerger plan that give a true and fair view, as referred to in the Limited Liability Companies Act, of the grounds for setting the demerger consideration, as well as of the distribution of the consideration.

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

Our responsibility is to issue a statement regarding the demerger plan. We conducted a reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000. The engagement includes procedures to obtain reasonable assurance as to whether a true and fair view has been provided, as referred to in the Limited Liability Companies Act, in the demerger plan of the grounds for setting the demerger consideration, as well as of the distribution of the demerger consideration.

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

Statement

As our statement pursuant to chapter 17 section 4 of the Limited Liability Companies Act we state that a true and fair view has been provided, as referred to in the Limited Liability Companies Act, in the demerger plan of the grounds for setting the demerger consideration, as well as of the distribution of the consideration.

Helsinki 17 February 2022

PricewaterhouseCoopers Oy
Authorised Public Accountants

Janne Rajalahti
Authorised Public Accountant (KHT)