

Courtesy translation of the independent assurance report on selected non-financial performance indicators of the Sustainability Update 2017 of Wienerberger AG *)

Introduction

We performed procedures to obtain limited assurance on the non-financial performance indicators G4-EN3 – Energy consumption within the organization, G4-EN5 – Energy intensity, G4-EN15 – Direct greenhouse gas (GHG) emissions (Scope 1), G4-EN18 – Greenhouse gas (GHG) emissions intensity, G4-LA1 – Total number and rates of new employee hires and employee turnover by age group, gender and region, G4-LA6 – Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender in the Sustainability Update 2017 of Wienerberger AG (hereafter: "Report").

Management's Responsibility

The preparation of the Report in accordance with the reporting principles as well as the selection of the scope of the engagement is the responsibility of Wienerberger AG's management. The reporting principles include the Sustainability Reporting Guidelines (Version G4) regarding reporting quality issued by the Global Reporting Initiative (GRI).

This responsibility includes the selection and application of appropriate methods for preparing the Report, making assumptions and estimates of individual non-financial disclosures that are appropriate to the given circumstances. The responsibility of Wienerberger AG's management further includes designing, implementing and maintaining internal controls, which have been determined as necessary for the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Independent auditor's Responsibility

Our responsibility is to express a limited assurance opinion on the non-financial performance indicators G4-EN3 – Energy consumption within the organization, G4-EN5 – Energy intensity, G4-EN15 – Direct greenhouse gas (GHG) emissions (Scope 1), G4-EN18 – Greenhouse gas (GHG) emissions intensity, G4-LA1 – Total number and rates of new employee hires and employee turnover by age group, gender and region, G4-LA6 – Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender included in the Report based on our review.

We conducted our engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board (IAASB) to enable us to express a conclusion with limited assurance.

ISAE 3000 (Revised) requires us to plan and perform the engagement in a way that enables us to obtain limited assurance that nothing has come to our attention that causes us to believe that the non-financial performance indicators mentioned above have not, in any material aspect, been prepared in accordance with the reporting criteria of GRI Reporting Guidelines.

An independent assurance engagement with the purpose of expressing a conclusion with limited assurance ("limited assurance engagement") is reduced in scope compared to an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance ("reasonable assurance engagement"), thus providing reduced assurance. The procedures selected depend on the auditor's judgement.

*) The German wording of the signed Independent Assurance Report, which refers to the German Version of the Report, is the only binding one. The English translation is not binding and shall not be used for the interpretation of the English Version of the Report.

We have performed the following procedures within this limited assurance engagement:

- › Interviews of the employees named by Wienerberger AG regarding the sustainability strategy, the sustainability principles and the sustainability management
- › Interviewing employees to assess the methods of data collection, data processing and internal controls
- › Reconciliation of the non-financial performance indicators relevant for the audit, shown in the Report with the calculation documents provided
- › Site visit of the production facility in Haiding
- › Video conference with the responsible parties for non-financial data at country level in the United Kingdom

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the non-financial performance indicators G4-EN3 – Energy consumption within the organization, G4-EN5 – Energy intensity, G4-EN15 – Direct greenhouse gas (GHG) emissions (Scope 1), G4-EN18 – Greenhouse gas (GHG) emissions intensity, G4-LA1 – Total number and rates of new employee hires and employee turnover by age group, gender and region, G4-LA6 – Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender stated in the Report have not, in all material aspects, been prepared in accordance with the reporting criteria of the Sustainability Reporting Guidelines (Version G4) issued by the Global Reporting Initiative (GRI).

Terms of engagement

The basis for this engagement is the “General Conditions of Contract for the Public Accounting Professions”, as issued by the Chamber of Public Accountants and Tax Advisors in Austria as amended on February 21st, 2011 (“AAB 2011”). In accordance with chapter 8 AAB 2011, our liability shall be limited to intent and gross negligence. In cases of gross negligence, the maximum liability is limited to a maximum of five times the fee. This amount constitutes a total maximum liability cap, which may only be utilized once up to this maximum amount, even if there is more than one claimant or more than one claim has been asserted.

Vienna, June 28, 2018

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