

Report on the independent limited assurance engagement in accordance with KFS/PG 13

To Wienerberger AG, Austria

In accordance with our agreed terms of engagement, we performed procedures to obtain limited assurance on selected information of the Sustainability Report 2016 of Wienerberger AG. This engagement is subject to the “General Conditions of Contract for the Public Accounting Professions” (AAB 2011) as amended February 21, 2011, issued by the Austrian Chamber of Public Accountants and Tax Advisors. Our liability towards the Company and also towards third parties is limited in accordance with Section 8 of the AAB 2011. We draw your attention to the fact that the English translation of this Report on the independent limited assurance engagement is presented for the convenience of the reader only and that the German wording is the only legally binding version.

Responsibility of the management

The preparation of the Sustainability Report 2016 in accordance with the criteria set out in the Sustainability Reporting Guidelines Vol. 4 of the Global Reporting Initiative (“GRI criteria”)

- › Stakeholder inclusiveness
- › Sustainability context
- › Materiality
- › Completeness
- › Balance
- › Comparability
- › Accuracy
- › Timeliness
- › Clarity
- › Reliability

is the responsibility of the management of Wienerberger AG. This responsibility includes the selection and application of appropriate methods for preparing the Sustainability Report 2016, making assumptions and estimates of individual sustainability disclosures that are plausible under the given circumstances as well as designing, implementing and maintaining systems and processes, where relevant for the preparation of the Sustainability Report 2016.

Limitation of the scope of the engagement

Our responsibility is to give an assessment, based on our work, on whether anything has come to our attention that causes us to believe that the quantitative disclosures in chapter “Employees” on the GRI aspect of “Occupational Health and Safety” (Pages 43 to 44 and Page 46, GRI LA6) and “Employment” (Pages 40 to 43 and Page 50, GRI LA1) as well as in chapter „Production“ on the GRI aspects of “Energy” (Pages 60 to 62, GRI EN3 and EN5) and “Emissions” (Pages 63 to 64, GRI EN15 and EN18) of the Sustainability Report 2016 have not been prepared in accordance with the GRI criteria as set out in the Sustainability Reporting Guidelines Vol. 4. Our review was limited to the headquarters in Vienna, operative audit procedures have additionally been conducted in a plant in Bad Fischau.

Responsibility of the independent auditor

We have performed our engagement in accordance with Expert Opinion KFS/PG 13 for assurance engagements. This standard requires us to comply with our professional standards and to plan and perform the engagement in a way that enables us to draw conclusions in accordance with KFS/PG 13.

Engagement approach

In a limited assurance engagement, the work performed is less extensive than in a reasonable assurance engagement and, therefore, less assurance is obtained. We performed our work, using appropriate random samples, based on our due judgement and to the extent required to obtain limited assurance. In the course of our engagement, we therefore obtained relevant evidence based on risk and materiality assessments in order to obtain this limited assurance on the compliance of the disclosures according to the scope of the engagement with the GRI criteria mentioned above. In doing so, our work performed at the headquarters of Wienerberger AG in Vienna, Austria, particularly included the following:

- › Inspection of relevant documentation of the process for preparing the Sustainability Report 2016 as well as of existing documents and systems on the sustainability management and their sample testing.
- › Interviewing employees materially involved in the preparation of the contents of the report from the departments Corporate Sustainability Management (CSO), Corporate Reporting, Controlling, Corporate Engineering, Human Resources and Corporate Management of Wienerberger AG in Vienna.
- › Telephone calls with data providers for Employment, Occupational Health and Safety and Energy from Semmelrock Austria and Semmelrock Poland.
- › Sample comparison for a selection of disclosures included in the Sustainability Report 2016 according to the scope of the engagement with centrally provided records by country organizations as well as any side calculations.

Conclusion

Based on our work, nothing has come to our attention that causes us to believe that the quantitative disclosures in chapter „Employees“ on the GRI aspect of “Occupational Health and Safety” (Pages 43 to 44 and Page 46, GRI LA6) and “Employment” (Pages 40 to 43 and Page 50, GRI LA1) as well as in chapter “Production” on the GRI aspects of “Energy” (Pages 60 to 62, GRI EN3 and EN5) and “Emissions” (Pages 63 to 64, GRI EN15 and EN18) of the Sustainability Report 2016 have not, in any material aspects, been prepared in accordance with the criteria of stakeholder inclusiveness, sustainability context, materiality, completeness, balance, comparability, accuracy, timeliness, clarity and reliability of the Sustainability Reporting Guidelines Vol. 4 of GRI.

*PwC Wirtschaftsprüfung GmbH
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