



**Wienerberger AG, Vienna, Austria**

*Translation of the Independent assurance report on the Corporate  
Governance Report in accordance with section 96 par 2 AktG  
for the financial year 2014  
6 March 2015*

To the members of  
the Management Board and Supervisory Board  
of Wienerberger AG  
Vienna, Austria

## **Translation of the Independent assurance report on the Corporate Governance Report**

We have performed an independent assurance engagement in connection with the Corporate Governance Report of Wienerberger AG (“the Company”), Vienna, for the year 2014.

### ***Management's Responsibility***

The Company's Managing Board is responsible for the proper preparation of the Corporate Governance Report in accordance with the legal requirements (section 243b UGB (Austrian Commercial Code)).

### ***Auditors' Responsibility***

Our responsibility is to state whether, based on our procedures performed, anything has come to our attention that causes us to believe that the Corporate Governance Report has not, in all material respects, been prepared in accordance with the legal requirements (section 243b UGB). Since we were also engaged as auditors of the Company for the financial year 2014, our independent assurance engagement did not include adherence with the C and R rules 77 to 83 of the ÖCGK (Austrian Code of Corporate Governance).

Our engagement was conducted in conformity with Austrian Standards for independent assurance engagements (KFS/PG 13) and in accordance with the International Standard on Assurance Engagements (ISAE 3000) applicable to such engagements as well as the expert opinion of the Austrian Financial Reporting and Auditing Committee (AFRAC) on Corporate Governance Reports. These standards require us to comply with our professional requirements including independence requirements, and to plan and perform the engagement to enable us to express a conclusion with limited assurance, taking into account materiality.

An independent assurance engagement with the purpose of expressing a conclusion with limited assurance (“limited assurance engagement”) is substantially less in scope than an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance (“reasonable assurance engagement”), thus providing reduced assurance.



**Wienerberger AG, Vienna, Austria**

*Translation of the Independent assurance report on the Corporate  
Governance Report in accordance with section 96 par 2 AktG  
for the financial year 2014  
6 March 2015*

The procedures selected depend on the auditor's judgment and included in particular the inspection of the representations made in the Corporate Governance Report, inquiry of the involved persons responsible for the Report, inspection of relevant documentation and data as well as of information published on the homepage ([www.wienerberger.com](http://www.wienerberger.com)). The evaluation of the declaration on any deviations from the C rules of the Austrian Code of Corporate Governance as amended on July 2012 within the scope of the Corporate Governance Report ("Declaration of Compliance") was performed on the basis of the questionnaire published by the Austrian Working Group for Corporate Governance.

### ***Conclusion***

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Corporate Governance Report of Wienerberger AG, Vienna, for the year 2014 has not been prepared, in all material respects, in accordance with the legal requirements (section 243b UGB).

### ***Restriction on use***

Because this report is prepared solely for the Management Board and Supervisory Board of the Company, its contents may not be relied upon by any other third party. Therefore, this report does not constitute an investment recommendation and should not be considered in investment decisions or decisions on the conclusion of contracts.

### ***General Conditions of Contract***

Our responsibility and liability towards the Company and any third party is subject to paragraph 8 of the General Conditions of Contract for the Public Accounting Professions.

Vienna, 6 March 2015

KPMG Austria GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:

Lieve Van Utterbeeck  
Wirtschaftsprüferin  
(Austrian Chartered Accountants)

pp Mag. Dominik Zacherl  
Wirtschaftsprüfer