

Independent Limited Assurance Report¹

To the Board of INTERSEROH Dienstleistungs GmbH, Köln

We have performed an independent limited assurance engagement on selected indicators on sustainability performance published in the Interseroh Sustainability Report 2016 (further 'the report') published at <http://web.interseroh.de/sustainabilityreport> of INTERSEROH Dienstleistungs GmbH, Köln (further 'Interseroh') for the business years 2015 and 2016.

The following selected indicators on sustainability performance are in the scope of our limited assurance engagement and are marked with "✓" in the report:

- Ecological Performance Indicators
 - G4-EN3 Energy consumption within the organization
 - G4-EN15 Direct greenhouse gas (GHG) emissions (Scope 1)
 - G4-EN16 Energy indirect greenhouse gas (GHG) emissions (Scope 2)
 - G4-EN17 Other indirect greenhouse gas (GHG) emissions (Scope 3) related to emissions from business travel by rail and airplane
- Social Performance Indicators
 - G4-10 Total workforce
 - 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

It was not part of our engagement to review product or service related information, references to external information sources, expert opinions and future-related statements in the Report.

Management's Responsibility for the Report

The legal representatives of Interseroh are responsible for the accurate preparation of the Report in accordance with the Reporting Criteria. Interseroh applies the principles and standard disclosures of the G4 Sustainability Reporting Guidelines of the Global Reporting Initiative, as described in the section 'Sustainability Report', as Reporting Criteria. This responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the Report and the use of assumptions and estimates for individual qualitative and quantitative sustainability disclosures which are reasonable in the

¹ Our engagement applies to the German version of the Interseroh Sustainability Report 2016. This is a translation of the independent assurance report, which is authoritative in German language.

circumstances. Furthermore, this responsibility includes designing, implementing and maintaining systems and processes relevant for the preparation of the Report in a way that is free of – intended or unintended – material misstatements.

Independence and quality assurance on the part of the auditing firm

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA-Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The quality assurance system of the KPMG AG Wirtschaftsprüfungsgesellschaft is based on the International Standard on Quality Control 1 "Quality Control for Audit, Assurance and Related Service Practices" (ISQC 1) and, in addition on national statutory requirements and professional standards, especially the Professional Code for Certified Accountants as well as the joint statement of WPK (Chamber of Public Accountants) and the draft quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW EQS 1).

Practitioner's Responsibility

Our responsibility is to express a conclusion based on our work performed and the evidences obtained on the selected indicators on sustainability performance, marked with "✓" in the report.

Nature and extent of the assurance engagement

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the International Standard on Assurance Engagements (ISAE) 3410: "Assurance Engagements on Greenhouse Gas Statements" of the International Auditing and Assurance Standards Board (IAASB). These standards require that we comply with our professional duties and plan and perform the assurance engagement to obtain a limited level of assurance to preclude that the above mentioned qualitative and quantitative sustainability disclosures are not prepared, in all material respects, in accordance with the aforementioned Reporting Criteria. In a limited assurance engagement the evidence gathering procedures are more limited than in a reasonable assurance engagement and therefore less assurance is obtained than in a reasonable assurance engagement. The choice of audit procedures is subject to the auditor's own judgement. This includes the assessment of the risk of material misstatement in the Report under consideration of the Reporting Criteria.

Within the scope of our engagement, we performed amongst others the following procedures when conducting the limited assurance:

- A risk analysis with regard to the selected indicators on sustainability performance in scope in the reporting period.
- Evaluation of the design and implementation of the systems and processes for the collection, processing and control of selected indicators on sustainability performance, including the consolidation of the data on segment and site level.
- Interviews with relevant staff on segment level who are responsible for determining, analysing and consolidating data as well as carrying out internal control procedures.
- An analytical review of the data and trends which are reported by all sites to segment level for consolidation.
- Visit to the site Oberhausen to assess local data collection and reporting processes and the reliability of the reported data.
- Evaluating internal and external documentation to determine whether selected indicators on sustainability performance are supported by sufficient evidence.
- Evaluating the overall presentation of the selected sustainability performance information, included in the scope of this engagement.

Conclusion

Based on the procedures performed and evidence received to obtain limited assurance, nothing has come to our attention that causes us to believe that the selected indicators on sustainability performance for the business years 2015 and 2016, marked with “√” in the report, are in all material respects, not prepared in accordance with the Reporting Criteria.

Purpose of the assurance report

This assurance report is issued based on an assurance engagement agreed upon with Interseroh. The assurance engagement to obtain limited assurance is issued on purpose of Interseroh and the assurance report is solely for information purposes of Interseroh on the results of the assurance engagement.

Limited liability

This assurance report must not be used as basis for (financial) decision-making by third parties of any kind. We have responsibility only towards Interseroh. We do not assume any responsibility for third parties.

Frankfurt am Main, May 24, 2017

KPMG AG
Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Fischer
Wirtschaftsprüferin
[German Public Auditor]

Glöckner
Wirtschaftsprüfer
[German Public Auditor]