

Non-binding advance copy dated April 23, 2015, not to be issued to third parties

Independent Assurance Report¹

To the Board of INTERSEROH Dienstleistungs GmbH, Köln

We were engaged to provide assurance on selected indicators on sustainability performance in the chapters 'Ecological Performance Indicators' and 'Social Performance Indicators' published in the Sustainability Report 2014 (further 'the report') of INTERSEROH Dienstleistungs GmbH, Köln (further 'Interseroh') for the business years 2013 and 2014. The Board of Interseroh is responsible for the appropriateness of the determination and presentation of selected indicators on sustainability performance in accordance with the reporting criteria, including the identification of material issues. Our responsibility is to issue an assurance report on the selected indicators on sustainability performance.

Scope

Our assurance engagement was designed to provide limited assurance on whether the following selected indicators on sustainability performance for the business years 2013 and 2014, including the explanatory notes, are presented, in all material respects, in accordance with the reporting criteria:

- 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)
- 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

The sustainability performance information in the scope of our assurance engagement is marked in the column "External assurance" of the GRI Index with 'Yes'.

¹ Translation of the independent assurance report, authoritative in German language.

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Procedures performed to obtain a limited level of assurance are aimed at determining the plausibility of information and are less extensive than those for a reasonable level of assurance.

Reporting criteria and assurance standards

Interseroh applies the Sustainability Reporting Guidelines G4 of the Global Reporting Initiative, as described in the section 'About this report', as reporting criteria for selected indicators on sustainability performance.

We conducted our engagement in accordance with the International Standard for Assurance Engagements (ISAE) 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. This standard requires, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies needed to provide assurance on sustainability information, and that we comply with the requirements of the Code of Ethics for Professional Accountants of the International Federation of Accountants to ensure our independence.

Work undertaken

Our procedures included:

- 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 Berlin Hultschiner Damm 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.
- An evaluation of the overall presentation of the selected indicators on sustainability performance, published in the report.

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Conclusion

Based on the procedures performed, as described above, nothing has come to our attention to indicate that the selected indicators on sustainability performance for the business years 2013 and 2014, including the explanatory notes, are not, in all material respects, presented in accordance with the reporting criteria.

Frankfurt am Main, 24 April 2015

KPMG AG
Wirtschaftsprüfungsgesellschaft

[original version signed by:]

Ganse

Glöckner
Wirtschaftsprüfer
[German Public Auditor]