

# Limited Assurance Report regarding sustainability information<sup>1</sup>

To the Executive Board of Continental AG, Hanover

We have performed an independent limited assurance engagement on selected environmental performance disclosures, published in the Sustainability Report, for the business year from January 1 to December 31, 2018 (hereinafter 'the Report'), of Continental AG, Hanover (hereinafter "Continental").

The following selected environmental performance disclosures are included in the scope of the assurance engagement:

- GRI 305-3: Further indirect upstream and downstream GHG emissions (scope 3) for categories "Inbound and outbound logistics commissioned by Continental", "Purchased goods and services", "Waste generated in operations", "Fuel and energy related activities (not included in scope 1 or 2)", "Business travel", and "Use of sold products".

## **Management's Responsibility**

The legal representatives of Continental are responsible for the accurate preparation of the selected environmental performance disclosures in accordance with the Reporting Criteria. Continental applies the principles and standard disclosures of the Global Reporting Initiative (GRI) Sustainability Reporting Standards as Reporting Criteria.

The responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the selected sustainability performance disclosures and the use of assumptions and estimates for individual qualitative and quantitative disclosures, which are reasonable under the circumstances. Furthermore, this responsibility includes designing, implementing and maintaining internal controls 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 are independent from the entity in accordance with the requirements of independence and quality assurance set out in legal provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our audit firm applies the national statutory provisions and professional pronouncements for quality assurance, in particular the Professional Code for German Public Auditors and Char-

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<sup>1</sup> Our engagement applied to the German version of the Report 2018. This text is a translation of the Independent Assurance Report issued in German, whereas the German text is authoritative.

tered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

### **Practitioner's Responsibility**

Our responsibility is to express a conclusion on the selected environmental performance disclosures based on our limited 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" published by IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance of whether any matters have come to our attention that cause us to believe that the abovementioned selected environmental performance disclosures, for the business year from January 1 to December 31, 2018, have not been prepared, in all material respects, in accordance with the 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.

Within the scope of our engagement, we performed the following procedures:

- A risk analysis, including a media search, to identify relevant sustainability aspects for Continental in the reporting period.
- Evaluation of the design and implementation of the systems and processes for the collection, processing and control of selected environmental performance disclosures, including the consolidation of the data.
- Inquiries of personnel on the Corporate and Division levels responsible for determining, carrying out internal control procedures and consolidating the data for the selected environmental performance disclosures.
- An analytical review of the data and trend explanations submitted by all sites for consolidation at Group and Division levels.
- Evaluation of selected internal and external documentation.
- Assessment of the overall presentation of the selected environmental performance disclosures.

### **Conclusion**

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected environmental performance disclosures, published in the Sustainability Report, for the business year from January 1 to December 31, 2018, are not prepared, in all material respects, in accordance with the Reporting Criteria.

## **Restriction of Use / Clause on General Engagement Terms**

This assurance report is issued for the purposes of the Executive Board of Continental AG, Hanover, only. We assume no responsibility with regard to any third parties.

Our assignment for the Executive Board of Continental AG, Hanover, and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer (German Public Auditors) and Wirtschaftsprüfungsgesellschaften (German Public Audit Firms) (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 ([https://www.kpmg.de/bscheinigungen/lib/aab\\_english.pdf](https://www.kpmg.de/bscheinigungen/lib/aab_english.pdf)). By reading and using the information contained in this assurance report, each recipient confirms having taken note of provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 million as stipulated in No. 9) and accepts the validity of the attached General Engagement Terms with respect to us.

Munich, 21 June 2019

KPMG AG  
Wirtschaftsprüfungsgesellschaft

Hell

ppa. Mathias