

Assurance Report ^{G4 33}

INDEPENDENT PRACTITIONER'S REPORT ON A LIMITED ASSURANCE ENGAGEMENT ON SUSTAINABILITY INFORMATION

To Deutsche Post AG, Bonn

We have performed a limited assurance engagement on the disclosures denoted with “✓” in the PDF version of the Corporate Responsibility Report of Deutsche Post AG, Bonn (hereinafter: “the Company”), for the period from January 1 to December 31, 2017 (hereinafter: “CR Report”). Our engagement in this context relates solely to the disclosures denoted with the symbol “✓”.¹

Responsibilities of the Executive Directors

The executive directors of the Company are responsible for the preparation of the CR Report in accordance with the principles stated in the G4 Sustainability Reporting Guidelines of the Global Reporting Initiative (hereinafter: “GRI Criteria”) and for the selection of the disclosures to be evaluated.

This responsibility of the Company's executive directors includes the selection and application of appropriate methods of sustainability reporting as well as making assumptions and estimates related to individual sustainability disclosures, which are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal control as they have considered necessary to enable the preparation of a CR Report that is free from material misstatement whether due to fraud or error.

Independence and Quality Control of the Audit Firm

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors (“Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer”: “BS WP/vBP”) as well as the Standard on Quality Control 1 published by the Institute of Public Auditors in Germany (Institut der Wirtschaftsprüfer; IDW): Requirements to quality control for audit firms (IDW Qualitätssicherungsstandard 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis - IDW QS 1) – and accordingly

maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibility

Our responsibility is to express a limited assurance conclusion on the disclosures denoted with “✓” in the CR Report based on the assurance engagement we have performed. Within the scope of our engagement we did not perform an audit of external sources of information or expert opinions, referred to in the CR Report.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement to allow us to conclude with limited assurance that no matters have come to our attention that cause us to believe that the disclosures denoted with “✓” in the Company's CR Report for the period from January 1 to December 31, 2017 have not been prepared, in all material respects, in accordance with the relevant GRI Criteria. This does not mean that a separate conclusion is expressed on each disclosure so denoted.

In a limited assurance engagement the assurance procedures are less in extent than for a reasonable assurance engagement and therefore a substantially lower level of assurance is obtained. The assurance procedures selected depend on the practitioner's professional judgment.

Within the scope of our assurance engagement, we performed amongst others the following assurance procedures and further activities:

- Obtaining an understanding of the structure of the sustainability organization and of the stakeholder engagement
- Inquiries of personnel involved in the preparation of the CR Report regarding the preparation process, the internal control system relating to this process and selected disclosures in the CR Report
- Identification of the likely risks of material misstatement of the CR Report under consideration of the GRI Criteria

¹PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the German version of the Corporate Responsibility Report 2017 and issued an independent assurance report in German language, which is authoritative. The following text is a translation of the independent assurance report.

- Analytical evaluation of selected disclosures in the CR Report
- Comparison of selected disclosures with corresponding data in the consolidated financial statements and in the Group Management Report
- Evaluation of the presentation of the selected disclosures regarding sustainability performance

Assurance Conclusion

Based on the assurance procedures performed and assurance evidence obtained, nothing has come to our attention that causes us to believe that the disclosures denoted with “✓” in the Company’s CR Report for the period from January 1 to December 31, 2017 have not been prepared, in all material aspects, in accordance with the relevant GRI Criteria.

Intended Use and Distribution

We issue this report on the basis of the engagement agreed with the Company. The assurance engagement has been performed for purposes of the Company and the report is solely intended to inform the Company as to the results of the assurance engagement. The report is not intended to provide third parties with support in making (financial) decisions. Our responsibility lies solely toward the Company. We do not assume any responsibility towards third parties.

Dusseldorf, February 21, 2018
PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Hendrik Fink
Wirtschaftsprüfer
(German Public Auditor)

ppa. Axel Faupel