

Independent Assurance Report ¹⁾

To the Executive Board of METRO AG, Düsseldorf

We were engaged to provide assurance on Energy and Resource Management key performance indicators for the business year 2012 published in the Sustainability Report 2012 (further ‘The Report’) as well as in the Online Sustainability Report 2012 (further ‘The Online Report’) of METRO AG, Düsseldorf (further ‘Metro’). The Executive Board of Metro is responsible for the appropriateness of the determination and presentation of the Energy and Resource Management key performance indicators in accordance with the reporting criteria, including the identification of material issues. Our responsibility is to issue an assurance report on the Energy and Resource Management key performance indicators published in The Report and The Online Report.

Scope

Our assurance engagement was designed to provide limited assurance on whether the following Energy and Resource Management key performance indicators and specific goals for the business year 2012 in The Report and The Online Report are presented, in all material respects, in accordance with the reporting criteria:

– The Report:

- Climate protection target – greenhouse gas emissions in kg CO₂ (CO₂ equivalent) per m² selling space

– The Online Report:

- Climate protection target – greenhouse gas emissions in kg CO₂ (CO₂ equivalent) per m² selling space
- Carbon footprint – emission sources included in the climate protection target
- Carbon footprint – all emission sources recorded
- Changes in the emissions included in the climate protection target
- Energy – electricity consumption in kWh per m² selling space / thermal energy consumption in kWh per m² selling space
- Waste – amount of waste in kg per m² selling space / recycling rate in %

- Water – water consumption in l per m² selling space
- Refrigerants – refill rate in %
- Paper – share of eco-friendly paper in %
- Own fleet of lorries in Germany

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

Metro applies the Corporate Accounting and Reporting Standard (Scope 1 and 2) and the Corporate Value Chain (Scope 3) Standard of World Resources Institute/World Business Council for Sustainable Development, supported by internal guidelines, as described in the explanations on Energy and Resource Management, as reporting criteria.

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 they 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:

- Assessment of the suitability of the reporting criteria as well as processes for collection, analysis and aggregation of data regarding documentation.
- Interviewing management responsible for goal setting and monitoring processes for the Energy and Resource Management key performance indicators.
- Evaluation of the design and implementation of systems and processes for the collection, processing and control of the Energy and Resource Management key performance indicators, including the consolidation of the data.
- Interviews with relevant staff at Group level responsible for providing the data, carrying out internal control procedures and consolidating the data.

- Visits to the service entities METRO PROPERTIES Energy Management GmbH (Düsseldorf), METRO LOGISTICS Germany GmbH (Düsseldorf), MGA METRO GROUP Advertising GmbH (Düsseldorf) as well as the sales divisions of real,- SB-Warenhaus GmbH Deutschland (Moenchengladbach) and METRO Cash & Carry France SAS (Nanterre) to assess local data collection and reporting processes and the reliability of the reported data.
- An analytical review of the data and trend explanations submitted by all sales divisions for consolidation at Group level.
- An evaluation of the overall presentation of the Energy and Resource Management key performance indicators and specific goals included in The Report and The Online Report.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention to indicate that the Energy and Resource Management key performance indicators and specific goals for the business year 2012 in The Report and The Online Report of Metro are not presented, in all material respects, in accordance with the reporting criteria.

Frankfurt am Main, March 13, 2013

KPMG AG
Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Fischer
Certified Public Accountant
(Wirtschaftsprüferin)

Glöckner
Certified Public Accountant
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¹⁾ Our engagement applies to the German Versions of the Sustainability Report 2012 as well as the Online Sustainability Report 2012. This is a translation of the independent assurance report, which is authoritative in German language.