

wienerberger

Appendix 1 to the Rules of Procedure of the Supervisory Board of Wienerberger AG

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Responsibilities of the Supervisory Board

In addition to the list of items specified in sect. 95, sub-sect. 5 of the Stock Corporation Act, the Supervisory Board shall resolve on the following matters:

1. General matters subject to Supervisory Board resolutions

The following measures are subject to a resolution by the full Supervisory Board:

- 1.1. Appointment and removal from office of the members of the Managing Board;
- 1.2. Establishment of the rules of procedure for the Supervisory Board and the Managing Board;
- 1.3. Election of the Chairperson of the Supervisory Board and his/her deputies;
- 1.4. Establishment of committees and appointment of their members;
- 1.5. Official adoption of the annual financial statements and the report on the annual financial statements to the Annual General Meeting;
- 1.6. Candidacies for the Supervisory Board to be proposed to the Annual General Meeting for election;
- 1.7. Determination of the remuneration policy for the members of the Managing Board and the Supervisory Board;
- 1.8. Preparation of the remuneration report in cooperation with the Managing Board;
- 1.9. Conclusion of Managing Board contracts, agreements on contract amendments and contract termination as well as other side letters relating to the employment contracts of Managing Board members; determination of the variable remuneration components to be paid out to Managing Board members.

2. Measures and transactions subject to approval

2.1. Measures and transactions subject to approval by the full Supervisory Board

- 2.1.1. Determination of the general principles of the Company's business policy and the corporate strategy.
- 2.1.2. Annual budget and annual investment program (consolidated at Group level).
- 2.1.3. The following measures and transactions within the meaning of items 2.1.3.1. to 2.1.3.3. if the value exceeds EUR 20,000,000.00 (twenty million euro) in the individual case:
 - 2.1.3.1. Acquisition and divestment of participations, enterprises and businesses as well as shutdown/mothballing of enterprises and businesses.
 - 2.1.3.2. Acquisition, disposal and encumbrance of real estate.
 - 2.1.3.3. Investments.
 - 2.1.3.4. Taking out of loans and/or credit lines of more than EUR 50,000,000.00 (fifty million euro), except within the framework of approved credit lines or for the purpose of the restructuring of existing loans on the same terms and conditions (maturity and repayment modalities).
 - 2.1.3.5. Granting of loans and first-time assumption of guarantees of more than EUR 5,000,000.00 (five million euro), unless as part of ordinary business operations (ordinary business operations include Group financing, investment of liquidity through short-term advances to companies outside the Wienerberger Group).
 - 2.1.3.6. Purchase and sale of any intellectual property rights of material importance to the Company and granting of licenses in this regard.
 - 2.1.3.7. Conclusion of profit and loss exclusion contracts.

- 2.1.4. Establishment and shutdown of branch establishments of the Company generating annual revenues in excess of EUR 10,000,000.00 (ten million euro).
- 2.1.5. Entry into and exit from fields of business (including new countries) and types of production as well as material changes in the range of products and services.
- 2.1.6. Entry into a syndicate or similar arrangement and formation of interest groups.
- 2.1.7. Conclusion of contracts with members of the Supervisory Board through which the latter commit themselves to provide a service to the Company or its subsidiaries against other than immaterial consideration beyond the framework of their activities on the Supervisory Board. Conclusion of transactions in which a Supervisory Board member, a close family member of the Supervisory Board member or an entity closely related to the Supervisory Board member or his/her close family member holds an own business interest. Close family members in the meaning of this provision are spouses, partners equivalent to spouses, parents, legitimate and illegitimate children, step children and foster children, and siblings. Closely related entities in the meaning of this provision are entities of any legal structure in which the Supervisory Board member or a close family member, as defined above, directly or indirectly holds a participating interest, possibly together with other close family members of the Supervisory Board member or other closely related entities, which conveys the power to exercise a material but not a dominating or controlling influence on the management of the entity. Moreover, the definition also applies to enterprises of any legal structure in which the Supervisory Board member or a close family member of the Supervisory Board member is either employed in a management position or exercises the function of a consultant. Own business interest is deemed to exist in the case of any of the following relations between the Supervisory Board member or his/her close family member or an entity closely related to the Supervisory Board member and the contracting party of the Company: (i) holding of a participating interest which serves not merely for the investment of assets, but is not necessarily material, own commercial interest being deemed to exist in the case of a participating interest of at least 10% in the Company's capital or its voting rights, or (ii) exercise of a management, consultant or supervisory function. In applying this provision, an

economic approach is to be used instead of a purely formalistic approach. The receipt of goods or services of the Company or a company of the group at market price within the framework of routine daily business transactions is exempt from the requirement of approval.

- 2.1.8. Conclusion of transactions in which a Managing Board member, a close family member (see item 2.1.7.) or an entity closely related to the Managing Board member or a close family member (see item 2.1.7.) holds an own business interest (see item 2.1.7.). In applying this provision, an economic approach is to be used instead of a purely formalistic approach. The receipt of goods or services of the Company or a company of the group at market price within the framework of routine daily business transactions is exempt from the requirement of approval.
- 2.1.9. Granting of loans by the Company to Managing Board members, Supervisory Board members and senior executives of the Company. This also applies to the granting of loans to legal representatives or senior executives of an affiliate of the Company.
- 2.1.10. Granting of loans to close family members (item 2.1.7.) of Managing Board members or Supervisory Board members and granting of loans to a third party acting for the account of a person to whom loans may only be granted with the Supervisory Board's approval.
- 2.1.11. Conclusion of material transactions of the Company with related parties. The definition of related parties of IAS 24.9 applies. Related parties include:

(a) A person or a close member of that person's family (see item 2.1.7.), (i) if that person has control or joint control of the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

Transactions of the Company with members of the Managing Board or the Supervisory Board or their close family members, etc., are not subject to this provision requiring approval, but are subject to items 2.1.7. and 2.1.8.

(b) An entity if any of the following conditions apply: (i) the entity and the contracting entity are members of the same group; (ii) one entity is an associate or a joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); (iii) both entities are joint ventures of the same third party; (iv) one of the two entities is a joint venture of a third entity and the other entity is an associate of the third entity; (v) the entity is a post-employment defined benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity; if the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity; (vi) the entity is controlled by a person identified in 2.1.11. (a) or jointly controlled by such persons; (vii) a person identified in 2.1.11. (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or (viii) the entity, or any member of a group of which it is a part, provides key management services to the reporting entity or to the parent of the reporting entity.

(c) A transaction is material if its value exceeds 5% of the total assets of the Company. The total assets relevant for the respective business year are the total assets shown in the annual financial statements to be submitted to the Annual General Meeting of the preceding financial year. In the event of a parent having to prepare consolidated financial statements, the sum total of the corresponding assets shown in the consolidated financial statements is referred to instead of the total assets of the Company. If within one financial year several transactions are made with the same related entity, which would be immaterial if considered individually, their values have to be added up. An arm's length transaction made within the framework of ordinary business activities is not subject to approval by the Supervisory Board.

(d) Those members of the Supervisory Board who are deemed to be related parties in respect of the transaction concerned are not allowed to participate in the vote on the granting of the Supervisory Board's approval.

(e) The following transactions within the meaning of item 2.1.11. of these Rules of Procedure are not subject to approval by the Supervisory Board:

(aa) Transactions between the Company (i) and an Austrian subsidiary; (ii) and a foreign subsidiary, provided it is a wholly owned subsidiary or a subsidiary in which no other related party of the Company holds a participating interest; (iii) and a foreign subsidiary, in which another related party of the Company holds a participating interest, provided the law governing the foreign subsidiary includes provisions for adequate protection of the interests of the Company, the subsidiary and its shareholders, who are not related parties, in such transactions;

(bb) Transactions to be resolved upon by the Annual General Meeting pursuant to the Stock Corporation Act, the EU Merger Directive, the Squeeze-out Act, the Capital Adjustment Act, the Act on the Statute of the Societas Europaea, the Demerger Act, the Takeover Act or the Transformation Act;

(cc) Transactions offered to all shareholders under the same terms and conditions and in which equal treatment of all shareholders and the protection of the interests of the Company are guaranteed.

2.2. Measures and transactions to be approved by the Nomination and Remuneration Committee

The following measures and transactions are subject to approval by the Committee:

- 2.2.1. Establishment of principles regarding pension commitments and profit or revenue participation schemes as well as the conclusion of pension arrangements and profit and revenue participation arrangements with key personnel within the meaning of sect. 80 sub-sect. 1 of the Stock Corporation Act;
- 2.2.2. Granting of stock options of the Company to key personnel of the Company or an associate thereof as well as to members of the Managing Board and the Supervisory Board of the Company and to members of the managing boards and the supervisory boards of associates; representation of the Company in respect of the granting of stock options of the Company to members of the Managing Board.
- 2.2.3. Granting of power of attorney

2.3 Other provisions

- 2.3.1. The approval requirements in accordance with items 2.1. and 2.2. also apply to measures and transactions by subsidiaries in which the Company directly or indirectly holds a participating interest of more than 50%. The closure or mothballing of operations of no strategic importance is exempt from this provision, unless the measure concerns the last operation in the respective country;
- 2.3.2. The amounts specified in item 2.1. are net amounts, excluding VAT. An approval granted also covers ancillary costs, such as consultancy costs, commissions and financing costs, unless otherwise indicated in the individual case. Such costs are not to be included in assessing the requirement for approval.

Annex 1: Summary of measures and transactions subject to approval