

Independent Auditor's Reports

Independent Auditor's Report

on a limited assurance engagement of the non-financial group report
according to section 315b German Commercial Code (HGB)

Independent Auditor's Report

on a limited assurance engagement concerning sustainability
information according to GRI-standards criteria

Independent Auditor's Report

on a limited assurance engagement of the non-financial group report according to section 315b German Commercial Code (HGB)

To KION GROUP AG, Frankfurt/Germany

Our engagement

We have performed a limited assurance engagement on the separate non-financial Group Report of KION GROUP AG, Frankfurt/Germany, (hereinafter: "the Company") in accordance with Section 315b German Commercial Code (HGB), for the period from January 1 to December 31, 2020 (hereinafter: "sustainability report").

It was not part of our engagement to audit referenced websites of the Company.

Responsibility of the executive directors

The executive directors of KION GROUP AG are responsible for the preparation of the sustainability report in accordance with Sections 315b, 315c German Commercial Code (HGB) in connection with Sections 289c to 289e German Commercial Code (HGB).

In preparing the sustainability report, the executive directors used the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) stated under the "Core" option and have indicated these within the sustainability report.

This responsibility of the Company's executive directors includes the selection and application of appropriate methods for preparing the sustainability report as well as making assumptions and estimates related to individual non-financial disclosures, which are reasonable in the circumstances. In addition, the executive directors are responsible for such internal control they have determined necessary to enable the preparation of the sustainability report that is free from material misstatements, whether intentional or unintentional.

The accuracy and completeness of the environmental data in the sustainability report are inherently subject to limits that result from the manner in which data is collected and calculated and assumptions made.

Practitioner's responsibility

Our responsibility is to express a limited assurance conclusion on the sustainability report, based on the assurance engagement we have performed.

We are independent of the Company in accordance with the provisions under German commercial law and professional requirements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Our audit company applies the German national legal requirements and the German profession's pronouncements for quality control, in particular the by-laws governing the rights and duties of public auditors and chartered accountants (Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer) as well as the IDW Standard on Quality Control 1: "Requirements for Quality Control in Audit Firms [IDW Qualitätssicherungsstandard 1: Anforderungen an die

Qualitätssicherung in der Wirtschaftsprüferpraxis (IDW QS 1)”, which comply with the International Standard on Quality Control 1 (ISQC 1) issued by the International Auditing and Assurance Standards Board (IAASB).

We conducted our assurance engagement in compliance 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 in a form that enables us to conclude with limited assurance that nothing has come to our attention that causes us to believe that the information disclosed in the sustainability report has not complied, in all material respects, with Sections 315b, 315c in connection with Sections 289c to 289e German Commercial Code (HGB). 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 limited assurance engagement, which was performed from October 2020 to April 2021, we conducted, amongst others, the following audit procedures and other activities:

- Obtaining an understanding of the structure of the sustainability organization and of the stakeholder engagement
- On-site visits (Remote) to the subsidiaries Dematic Logistics de Mexico S. de R.L. de C.V. in Monterrey, Mexico, and Linde (China) Forklift Truck Corporation Ltd. in Xiamen, China, as part of an investigation into the processes for collecting, analyzing and aggregating selected data
- Interview of the executive directors and relevant employees that participated in the preparation of the sustainability report about the process of preparation, the measures on hand and precautionary measures (system) for the preparation of the sustainability report as well as about the information within the sustainability report
- Identification of the risks of material misstatement within the sustainability report
- Analytical evaluation of selected disclosures within the sustainability report
- Reconciliation of the disclosures within the sustainability report with the respective data within the consolidated financial statements as well as the combined management report
- Evaluation of the presentation of the disclosures

Practitioner’s conclusion

Based on the assurance work performed and evidence obtained, nothing has come to our attention that causes us to believe that the information disclosed in the sustainability report of KION GROUP AG, for the period from January 1 to December 31, 2020 has not complied, in all material aspects, with Sections 315b, 315c German Commercial Code (HGB) in connection with Sections 289c to 289e German Commercial Code (HGB).

Our practitioner’s conclusion does not extend to the content of the company’s website to which the sustainability report refers.

Purpose of the assurance statement

We issue this report on the basis of the engagement agreed with KION GROUP AG. The limited assurance engagement has been performed for purposes of KION GROUP AG and the report is solely intended to inform KION GROUP AG on the results of the assurance engagement.

Liability

The report is not intended to provide third parties with support in making (financial) decisions. Our responsibility exclusively refers to KION GROUP AG and is also restricted under the engagement agreed with KION GROUP AG on October 27, 2020 as well as in accordance with the “General engagement terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German public auditors and German public audit firms)” from January 1, 2017 of the Institut der Wirtschaftsprüfer in Deutschland e.V. We do not assume any responsibility to third parties.

Frankfurt/Germany, April 23, 2021

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

signed

signed

(Kirsten Gräbner-Vogel)
Wirtschaftsprüfer

(Sebastian Dingel)

Independent Auditor's Report

on a limited assurance engagement concerning sustainability information according to GRI-standards criteria

To KION GROUP AG, Frankfurt/Germany

Our engagement

We have performed a limited assurance engagement on the disclosures made within the KION Sustainability Report 2020 (hereinafter: "sustainability report") of KION GROUP AG, Frankfurt (Germany), (hereinafter: "the Company") for the period from January 1 to December 31, 2020.

It was not part of our engagement to audit referenced websites of the Company.

Responsibility of the executive directors

The executive directors of KION GROUP AG are responsible for the preparation of the sustainability report in compliance with the Sustainability Reporting Standards of the Global Reporting Initiative provided in the "Core" option (hereafter: "GRI-Standards-criteria").

This responsibility of the Company's executive directors includes the selection and application of appropriate methods for the preparation of the sustainability report as well as making assumptions and estimates related to individual sustainability disclosures, which are reasonable in the circumstances. In addition, the executive directors are responsible for such internal control they have determined necessary to enable the preparation of a sustainability report that is free from material misstatements, whether intentional or unintentional.

The accuracy and completeness of the environmental data in the sustainability report are inherently subject to limits that result from the manner in which data is collected and calculated and assumptions made

Practitioner's responsibility

Our responsibility is to express a limited assurance conclusion on the disclosures within the sustainability report, based on the assurance engagement we have performed.

We are independent of the Company in accordance with the provisions under German commercial law and professional requirements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our audit company applies the German national legal requirements and the German profession's pronouncements for quality control, in particular the by-laws governing the rights and duties of public auditors and chartered accountants (Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer) as well as the IDW Standard on Quality Control 1: "Requirements for Quality Control in Audit Firms [IDW Qualitätssicherungsstandard 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis (IDW QS 1)]", which comply with the International Standard on Quality Control 1 (ISQC 1) issued by the International Auditing and Assurance Standards Board (IAASB).

We conducted our assurance engagement in compliance 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 in a form that enables us to conclude with limited assurance that nothing has come to our attention that causes us to believe that the information disclosed in the sustainability report has not been prepared, in material respects, in compliance with the relevant GRI-Standards-criteria. 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 limited assurance engagement, which was performed from October 2020 to April 2021, we conducted, amongst others, the following audit procedures and other activities:

- Obtaining an understanding of the structure of the sustainability organization and of the stakeholder engagement
- On-site visits (Remote) to the subsidiaries Dematic Logistics de Mexico S. de R.L. de C.V. in Monterrey, Mexico, and Linde (China) Forklift Truck Corporation Ltd. in Xiamen, China, as part of an investigation into the processes for collecting, analyzing and aggregating selected data
- Interview of the executive directors and the relevant employees that participated in the preparation of the sustainability report about the process of preparation, the measures on hand and precautionary measures (system) for the preparation of the sustainability report as well as about the information within the sustainability report
- Identification of the risks of material misstatement within the sustainability report
- Analytical assessment of disclosures within the sustainability report
- Comparison of disclosures within the sustainability report with corresponding data in the consolidated financial statements and combined management report
- Evaluation of the presentation of the disclosures

Practitioner's conclusion

Based on the assurance work performed and evidence obtained, nothing has come to our attention that causes us to believe that the information disclosed in the sustainability report of KION GROUP AG, for the period from January 1 to December 31, 2020 has not been prepared, in material respects, in compliance with the relevant GRI-Standards-criteria.

Our practitioner's conclusion does not extend to the content of the company's website to which the sustainability report refers.

Purpose of the assurance statement

We issue this report on the basis of the engagement agreed with KION GROUP AG. The limited assurance engagement has been performed for purposes of KION GROUP AG and the report is solely intended to inform KION GROUP AG on the results of the assurance engagement.

Liability

The report is not intended to provide third parties with support in making (financial) decisions. Our responsibility exclusively refers to KION GROUP AG and is also restricted under the engagement agreed with KION GROUP AG on October 27, 2020 as well as in accordance with the “General engagement terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German public auditors and German public audit firms)” from January 1, 2017 of the Institut der Wirtschaftsprüfer in Deutschland e.V. We do not assume any responsibility to third parties.

Frankfurt/Germany, April 23, 2021

Deloitte GmbH
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(Kirsten Gräbner-Vogel) (Sebastian Dingel)
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