



Important Notice
The Depository Trust Company

B #:	8819-18
Date:	June 18, 2018
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief Country:</u> Austria <u>Issuer:</u> WIENERBERGER <u>CUSIP:</u> 967662107 <u>Record Date:</u> 06/19/2018 <u>Payable Date:</u> 07/02/2018

NO DTC TAX RELIEF SERVICES

DTCC received a notice from Goal Global Recoveries Inc./BNY Mellon. For more information, please continue to the next page.

Questions regarding this Important Notice may be directed to Goal via email ADRoitregistration@goalgroup.com to learn how to register to use the ADRoit system in advance of the upcoming dividend event.

Important Legal Information: The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

Non-Confidential



Dear Participants

Please be advised that BNY Mellon, Depository Receipts (DRs), has appointed Goal Global Recoveries Inc. (Goal) to provide withholding tax relief and reclamation services on **WIENERBERGER**.

All key features of the tax relief service for this issue being handled by Goal will remain essentially the same including:

- BNY Mellon will continue to issue Important Notices via DTC that communicate the procedures, terms and conditions for using DTC's CA Web service to secure withholding tax relief, and any other filing procedures that may be required via a new online system operated by Goal.
- Participants must still make CA Web elections for Relief at Source or Quick Refunds via DTC where applicable.
- DTC Participants will be able to submit their tax relief claims, beneficial owner data (where required), and requisite documentation via a new Goal Group online system called **ADRoit**.
- DTC Participants that wish to lodge tax relief claims on dividends from impacted DR programs will be prompted to register in the **ADRoit** system.
- All tax relief filing methods (Relief at Source, Quick Refund, and Long Form Reclamation) to the extent they are currently available for **WIENERBERGER** will be provided by Goal.
- All beneficial owner eligibility and documentation requirements for **WIENERBERGER** will remain essentially the same.
- All fees will remain unchanged.

DTC Participants are urged to contact Goal via email at ADRoitregistration@goalgroup.com to learn how to register to use the ADRoit system in advance of the upcoming dividend event.

BNY Mellon, as DR depository gives notice with respect to an upcoming cash dividend payment for **WIENERBERGER**. DR holders of **WIENERBERGER** as at DR Record Date are eligible to receive the dividend payment and may be entitled to a reduced rate of withholding tax as described in the below notice. Qualifying shareholders' who are resident in a country where a Double Taxation Agreement exists between their country of residence and Austria may apply for a refund by the Long Form Reclaim process.

BNY Mellon has appointed Goal Global Recoveries Inc. (as tax agent) to support holders of the DR by providing assistance in obtaining tax relief services.

The dividend payment will be paid net of the default Austrian statutory withholding tax rate of 27.5% and eligible holders will have the opportunity to make a reclaim by utilizing the standard long form process.

Participants utilizing this service agree to the Agreements, Fees, Representations and Indemnification as stated below.

DIVIDEND EVENT DETAILS	
NAME OF ISSUER	WIENERBERGER
COUNTRY OF ISSUANCE	AUSTRIA
DR PROGRAM TYPE	SPONSORED
DEPOSITARY	BNY MELLON
CUSIP	967662107
ISIN	AT0000831706
RATIO	5 DRs: 1 ORD
DR RECORD DATE	19 JUNE 2018
DR PAYMENT DATE	02 JULY 2018
ORD GROSS DIVIDEND RATE	EUR 0.30 (APPROXIMATE)
DR GROSS DIVIDEND RATE	USD 0.069966 (APPROXIMATE)
STATUTORY WITHHOLDING TAX RATE	27.5%
METHODS OF RECLAIM FILING AVAILABLE	LONG FORM

LONG FORM	
GOAL ADRoit OPENS FOR ELECTIONS	20 JUNE 2018 – 9:00 AM (EST)
GOAL ADRoit DEADLINE FOR ELECTIONS	30 JUNE 2023 – 5:00PM (EST)

DOCUMENTATION SUBMISSION	
ORIGINAL LONG FORM RECLAIM DOCUMENTATION	30 JUNE 2023 – 5:00PM (EST)

FEE AND PAYMENT METHOD				
FILING METHOD	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE	MINIMUM POSITION
LONG FORM RECLAIM	ACH	UP TO \$0.0075 / DR	\$25/ BENEFICIAL OWNER	20100 DRS

Agreements, Fees, Representations and Indemnification of Participants and Beneficial Owners

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY Mellon undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depositary Receipt for Long Form **(with a minimum of \$25)**, and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax relief benefits will be subject to review and approval, **and potential audits** by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgement, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

ELIGIBILITY MATRIX – LONG FORM RECLAIM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
EXEMPT – 0%	27.50%	EU PENSION FUNDS BAHRAIN KUWAIT QATAR UNITED ARAB EMIRATES	<ol style="list-style-type: none"> 1. APPENDIX A – COVER LETTER 2. POWER OF ATTORNEY 3. LIMITED POWER OF ATTORNEY 4. CERTIFICATE OF TAX RESIDENCY 5. FORM ZS-RE1 6. FORM ZS- RE1A 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY- HELD FOREIGN INVESTMENT FUND - SCHEDULE 1, 2, OR 3 (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT
FAVORABLE – 5%	22.5%	BULGARIA ROMANIA SAUDI ARABIA	<ol style="list-style-type: none"> 1. APPENDIX A – COVER LETTER 2. POWER OF ATTORNEY 3. LIMITED POWER OF ATTORNEY 4. CERTIFICATE OF TAX RESIDENCY 5. FORM ZS-RE1 6. FORM ZS- RE1A 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY – HELD FOREIGN INVESTMENT FUND – SCHEDULE 1, 2 OR 3 (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT
FAVORABLE – 10%	17.5%	BOSNIA & HERZEGOVINA, CHINA, CYPRUS CZECH REPUBLIC, EGYPT, FAROE ISLANDS FINLAND, GEORGIA, HONG KONG, HUNGARY INDIA, IRAN, IRELAND, LATVIA, MALAYSIA MEXICO, MONGOLIA, MONTENEGRO, MOROCCO, SINGAPORE, SLOVAK REPUBLIC, SWEDEN, TAIWAN, TAJIKISTAN, UKRAINE	<ol style="list-style-type: none"> 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY – HELD FOREIGN INVESTMENT FUND – SCHEDULE 1, 2 OR 3 (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT
FAVORABLE – 15%	12.5%	UNITED STATES	<ol style="list-style-type: none"> 1. APPENDIX A – COVER LETTER 2. POWER OF ATTORNEY 3. LIMITED POWER OF ATTORNEY 4. IRS FORM 6166 5. FORM ZS-RE1 6. FORM ZS- RE1A 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY – HELD FOREIGN INVESTMENT FUND - SCHEDULE 1, 2 OR 3 (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT
FAVORABLE – 15%	12.5%	ALBANIA, ALGERIA, ARMENIA, AUSTRALIA, AZERBAIIAN, BARBADOS, BELARUS, BELGIUM, BELIZE, BRAZIL, CANADA, CHILE, CROATIA, CUBA, DENMARK, ESTONIA, FRANCE, GERMANY, GREECE, ICELAND, INDONESIA, ITALY, KAZAKHSTAN, KYRGYZSTAN, LIECHTENSTEIN, LITHUANIA, LUXEMBOURG, MACEDONIA, MALTA, MOLDOVA, NEPAL, NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, POLAND, PORTUGAL, RUSSIAN FEDERATION, SAN MARINO, SERBIA, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SWITZERLAND, TURKEY TURKMENISTAN, TURKEY, UNITED KINGDOM, UZBEKISTAN, VENEZUELA, VIETNAM	<ol style="list-style-type: none"> 1. APPENDIX A – COVER LETTER 2. POWER OF ATTORNEY 3. LIMITED POWER OF ATTORNEY 4. CERTIFICATE OF TAX RESIDENCY 5. FORM ZS-RE1 6. FORM ZS- RE1A 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY – HELD FOREIGN INVESTMENT FUND - SCHEDULE 1, 2 OR 3 (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT
FAVORABLE – 20%	7.5%	JAPAN, TUNISIA	<ol style="list-style-type: none"> 1. APPENDIX A – COVER LETTER 2. POWER OF ATTORNEY 3. LIMITED POWER OF ATTORNEY 4. CERTIFICATE OF RESIDENCY 5. FORM ZS-RE1 6. FORM ZS- RE1A 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY – HELD FOREIGN INVESTMENT FUND (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT
FAVORABLE – 25%	2.5%	ISRAEL, PHILIPPINES	<ol style="list-style-type: none"> 7. ATTESTATION OF HOLDING 8. DECLARATION OF WIDELY – HELD FOREIGN INVESTMENT FUND (WHICHEVER IS APPLICABLE) 9. CERTIFICATE OF DIVIDEND PAYMENT 10. BENEFICIAL OWNER TRADE TRANSACTIONS 11. CA WEB/DIVA SCREENSHOT

TAX DOCUMENTATION REQUIREMENTS FOR LONG FORM RECLAIM

DOCUMENT REQUIRED	PURPOSE OF DOCUMENT	SIGNATURES	GENERATION	INVESTOR TYPES
Appendix A Cover Letter - ORIGINAL	The Cover Letter notifies the depositary of the relevant beneficial owners and claim details – required for Audit purposes	Participant	ADRoit	ALL
Appendix D Power of Attorney - ORIGINAL	This document is given by the DTCC Participant appointing the Depositary/Goal Global Recoveries, Inc. to act on their behalf.	Participant	ADRoit	ALL
Limited Power of Attorney - COPY	The Limited Power of Attorney appoints the DTC Participant to act on behalf of the Beneficial Owner	Beneficial Owner	Beneficial Owner	ALL
Certificate of Tax Residency (COTR) - ORIGINAL	This is an original stamp on the actual tax reclaim form which is sent to the clients' local tax authority for certification	Local Tax Authority	Local Tax Authority	All Non-U.S. residents
IRS 6166 form - ORIGINAL	This document is the Internal Revenue Service (IRS) confirmation of the beneficial owner's country of residence, tax identification number. The 6166 form must be dated within 3 years of the dividend event	Internal Revenue Service (IRS)	Internal Revenue Service (IRS)	All U. S. residents
Appendix B Certificate of Dividend Payment - ORIGINAL	The Certificate of Dividend Payment provides details of the dividend payment. It must be completed on Company Letterhead	Participant	ADRoit	ALL
Appendix C Attestation of holding - ORIGINAL	The Attestation of holding is required for use by non-Austrian Partnerships and Investment Vehicles with more than 100 Investors. It confirms the percentage of units that are held by the investors as well as additional details about the fund	Participant	ADRoit	Partnerships and all types of Collective Investment Vehicles
Declaration of Widely-Held Foreign Investment Fund – Schedule 1 - ORIGINAL	This document is to be completed where the fund has more than 100 direct/indirect investors in the fund	Participant	ADRoit	All Partnerships and Collective Investment Vehicles that satisfy the requirement as stated in the 2 nd column of this matrix
Declaration of Widely-Held Foreign Investment Fund – Schedule 2 - ORIGINAL	This document is to be completed where the fund has between 10 and 99 direct/indirect investors in the fund	Participant	ADRoit	
Declaration of Widely-Held Foreign Investment Funds – Schedule 3 - ORIGINAL	This document is to be completed where the fund has between 1 and 9 direct/indirect investors in the fund	Participant	ADRoit	
Forms ZS-RE1 & ZS-RE1A -ORIGINAL	These documents are the Austrian Tax Reclaim forms for which details of the claim and the claimant (beneficial owner) are required.	Participant	ADRoit	ALL
Beneficial Owner Trade Transaction document	This document details the trade transactions undertaken 30 days prior, on and after the ex-date of the dividend payment	Participant	ADRoit	ALL

With immediate effect, for all types of Collective Investment Vehicles the Austrian Tax Authorities require a declaration of Widely – Held Foreign Investment Fund Schedule giving details of the beneficial owners that are entitled to the dividend income payment of the security. Only one schedule per claim should be completed depending on the number of beneficial owners, as follows:

Schedule 1 – to be completed where the fund has more than 100 direct/indirect investors in the fund

Schedule 2 – to be completed where the fund has between 10 and 99 direct/indirect investors in the fund

Schedule 3 – to be completed where the fund has between 1 and 9 direct/indirect investors in the fund

The attestation of holding document will also need to be completed in conjunction with the schedule. Please note that the declarations are attached at the end of this important notice

For more information please contact GOAL Group

FREQUENTLY ASKED QUESTIONS (FAQs)

Who can file claims via ADRoit	BNY Mellon only accepts claims filed by the DTCC participant who was holding the securities through DTCC and only to the extent that DTCC has reported these holdings to us as valid record date holdings. Beneficial owners are required to file their claims through the custody chain to the DTCC participant of record. All claims not received directly from the DTCC participant will be returned to the beneficial owner.
What is the Statute of Limitations period for filing an Austrian reclaim	The Statute of Limitations for filing Austrian reclaims is currently 5 years from 31 st December after payment date. In order to facilitate claims that are requested in the final year prior to the expiration date Goal Global Recoveries Inc have set a deadline of 6 months preceding the Statute date. Any reclaims that are requested after this date will be submitted to the Tax Authorities on a best efforts basis only.
What is the indicative timeframe for tax reclaim proceeds to be refunded by the Austrian Tax Authorities	The indicative timeframe for tax reclaim proceeds to be refunded by the Austrian Tax Authority utilising the Long Form Reclaim method is approximately 12 months from submission.
How often are reclaims submitted to the Austrian Tax Authorities	Tax reclaim submissions can only be filed once per year per beneficial owner. This will incorporate all Austrian dividends that have been paid in that particular year.
Does the name on all documents have to be exactly the same	The Beneficial Owner/DTC Participant name must remain constant across all documents and where applicable must match to the name stated on the Certificate of Tax Residence (COTR)/IRS 6166 form.
Where should the physical documentation be sent	All original documentation should be sent to the New York office of Goal Global Recoveries Inc. at 5 Hanover Square, Suite 2300, New York NY 10004, U.S.A. The documentation must be received by the deadline dates as specified at the beginning of this notice. For the avoidance of documentation being lost in transit we strongly recommend that the documents are sent via a secure method such as FedEx, UPS, DHL (for example) and that the tracking number of the package is recorded.
Are there any additional fees or other factors to be aware of on this program	<ul style="list-style-type: none"> (i) There is NO Custodial Fee applicable for this program (ii) For standard Long Form reclaims, a minimum fee of \$25 per beneficial owner will apply. (iii) There is a minimum DR position of 20100 DR's in order for a reclaim to be submitted to the Austrian Tax Authorities
Do the Austrian Tax Authorities perform audits and if so do we have to provide additional documentation	The Austrian Tax Authority reserves the right to audit reclaim submissions as they deem necessary. From March 2018 CERTAIN Investors are required to complete an Attestation of Holding document and a Declaration of Widely-Held Foreign Investment Funds (Schedule 1, 2, or 3). These documents are automatically generated from the ADRoit system when the reclaim is submitted.

INVENTORY OF APPENDICES

Appendix A	Cover Letter
Appendix B	Certificate of Dividend Payment
Appendix C	Attestation of Holding
Appendix D	Power of Attorney
Appendix E	Trade Transaction Template
Reclaim Form	ZS-RE 1 form
Reclaim Form	ZS-RE 1A form
Schedule 1	Declaration of Widely -held Foreign Investment Fund – to be completed by funds with more than 100 direct/indirect investors
Schedule 2	Declaration of Widely - held Foreign Investment Fund – to be completed by funds with between 10 and 99 direct/indirect investors
Schedule 3	Declaration of Widely – held Foreign Investment Fund – to be completed by funds with between 0 and 9 direct/indirect investors

ADRoit by Goal Global Recoveries Inc.



BNY Mellon offers the ADRoit system as a secure platform for the submission of the beneficial owner data and the creation of the requisite documentation. The system will automatically generate the necessary documentation which the Participant can easily access, complete, sign and submit to BNY Mellon/Goal Global Recoveries Inc.

A one-time registration process is required in order to use ADRoit. For registration purposes please contact adroitregistration@goalgroup.com.

CONTACT DETAILS

PRIMARY CONTACT	ESTEBANIA CONCEPCION
SECONDARY CONTACT	NICHOLAS SCHMIDT
CONTACT TELEPHONE NUMBER	+1 (212) 248 9130
E-MAIL ADDRESS	ADROIT@GOALGROUP.COM
COMPANY NAME	GOAL GLOBAL RECOVERIES INC.
STREET ADDRESS	5 HANOVER SQUARE, SUITE 2300
CITY, STATE, ZIP CODE	NEW YORK, NY 10004

BNY Mellon Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and its agents for any all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk, it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

Goal Global Recoveries Inc. Disclaimer:

All information contained in this Important Notice, including, but not limited to tax information, has been compiled in good faith from multiple third party sources. While all reasonable care has been taken in the compilation and publication of the contents of this Important Notice, the information is subject to change.

Local market conditions and possible advanced deadlines imposed by local agents may cause actual deadlines to frequently vary from statutory deadlines. Therefore, to minimize risk, it is strongly advised that DTC Participants file their claims as soon as possible because the depository agents and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the circumstance where local market rules, whether imposed by a local agent or a Tax Authority, cause any conflict with the information provided in the Important Notice (prior to or after publication), the local market rules shall prevail.

The information contained herein is for informational purposes only and is not intended to be a substitute for obtaining tax, accounting, or financial advice from an appropriate professional advisor.

EXHIBIT A –COVER LETTER REQUIRED FOR AUSTRIAN TAX RELIEF PROCESS
THIS DOCUMENT MUST BE PREPARED ON THE DTCC PARTICIPANT’S LETTERHEAD

Goal Global Recoveries Inc.
 As agent for BNY Mellon
 5 Hanover Square, Ste 2300
 New York, NY 10004
 Attn: Austrian Reclaims

Enclosed please find tax reclamation documents, which we are submitting on behalf of our client(s) who wish to obtain a reduced or favorable tax withholding rate (via the standard tax reclaim process) Austrian DR(s). We, [NAME OF DTCC PARTICIPANT], also identified as DTCC participant number [DTCC PARTICIPANT #], hereby state that each beneficial owner cited below held the respective amount of shares on the record date **6/19/2018** for the security **WIENERBERGER**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL # OF DRs CITED BELOW]** DR(s). As required, the required forms are enclosed for each beneficial owner. **The ratio is 5 DR to 1 Ordinary Share.** The information is as follows:

<u>Name of Beneficial Owner</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer ID #</u>	<u># of DR(s) held</u>
(Please send excel file if there are more than 4 DR holders)				

We ask that BNY Mellon apply to the Austrian Tax Authority (“BMF”) for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** or via email at **[SIGNATORY'S EMAIL ADDRESS]** should you have any questions.

Agreements, Representations and Indemnification

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depositary Receipt for the Long Form (with a minimum of \$25), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon’s discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge each of the beneficial owners identified hereby are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

Sincerely,

Signature of authorized signatory for DTCC Participant
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTCC PARTICIPANT]

PAYMENT ADDRESS: _____

PLEASE PRINT ON DTCC PARTICIPANT LETTERHEAD

**EXHIBIT B –CERTIFICATE OF PAYMENT REQUIRED FOR AUSTRIAN TAX RELIEF PROCESS
THIS DOCUMENT MUST BE PREPARED ON THE DTCC PARTICIPANT’S LETTERHEAD**

CERTIFICATION OF PAYMENT

We hereby certify that the below beneficial owner was a recipient of a dividend payable on **July 02, 2018** on a position of **WIENERBERGER**.

Beneficial Owner: [Beneficial Owner Name]
[B/O Address]
[B/O City, State, Zip Code]
[B/O Country of Residence]

Security: WIENERBERGER

Ordinary Pay Date: June 20, 2018

Shares Held: [Number of Ordinary Shares Held]

ORDs Dividend Rate: EUR [Gross Dividend Amount ORD] per share

Gross Dividend: EUR [Gross Dividend]

Amount of Tax Withheld (27.5%): EUR [Amount of Tax Withheld]

Net Dividend (72.5%): EUR [Net Dividend]

Refund Amount Due (____%): EUR [Amount of Refund]

Certified By

Authorized Signature

_____ Name

_____ Date

EXHIBIT C – ATTESTATION OF HOLDING REQUIRED FOR AUSTRIAN TAX RELIEF PROCESS
THIS DOCUMENT MUST BE PREPARED ON THE DTCC PARTICIPANT’S LETTERHEAD

DECLARATION OF WIDELY-HELD FOREIGN INVESTMENT FUNDS
Supplementing the application for refund of Austrian dividend tax.

The following declaration is made in relation to the claim for repayment of Austrian dividend tax of 2018

Name of the fund whose treaty residence has been confirmed by the tax administration

.....

The fund is widely-held (fulfilled in any case if at least 100 investors).

Percentage of units held by investors entitled to the benefits of a Double Tax Treaty with Austria:

.....%.

Method used for determination of entitled investors (e.g. Quarterly Determinations, Sales Restrictions, Direct Tracing or other Method):

(Please specify)

.....

Closing date of the accounting period:

Disclosure of investors holding at least 10 % in the Investment Vehicle (for these investors residence within the meaning of the respective Tax Treaty with Austria has to be certified by the tax administration of the residence country)

.....

.....

Attachments:*Certificates of Residence*

The fund management is prepared to disclose to the Austrian tax administration details on the method used to determine the above percentage of investors protected under the Austrian tax treaty network if so requested by the Austrian tax administration. The authorised undersigned declares to the best of his knowledge that the information provided in this attestation is correct and that he is aware of the fact that the case may be subjected to special examinations under the administrative assistance provisions of the respective tax treaty.

Place and Date:

Stamp and Authorised Signature:

**EXHIBIT D – POWER OF ATTORNEY REQUIRED FOR AUSTRIAN TAX RELIEF PROCESS
THIS DOCUMENT MUST BE PREPARED ON THE DTCC PARTICIPANT’S LETTERHEAD**

POWER OF ATTORNEY

<DTCC PARTICIPANT NAME>, with address in <City, State, Country> hereby appoints **BNY MELLON** (“Bank”) and/or the Bank’s designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Shares representing shares in **WIENERBERGER** (“Securities”) that the Bank holds in its safe custody on behalf of the Undersigned through a Participant in the Depository Trust Company.

- i. To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii. To receive on behalf of the Undersigned tax payments made by competent tax authorities as a result of lodging reclaim forms.
- iii. To perform any other act as may be necessary to execute the acts mentioned herein.

The Undersigned also authorizes the Bank and/or the Bank’s designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

<DTCC PARTICIPANT NAME>

<Place and Date>

Place and Date

<Signature of Officer>

Signature of Officer



To the Tax Office
Bruck Eisenstadt Oberwart
Neusiedlerstraße 46
7001 Eisenstadt

CLAIM FOR REPAYMENT OF AUSTRIAN WITHHOLDING TAX

- under the tax treaties concluded by Austria
 according to sec. 21 para. 1 subpara. 1a KStG 1988
 according to sec. 6 KStG 1988 (Exemption for foreign pension funds)

for the year:

Entry stamp
of the Austrian tax authority

File No.
of the Austrian tax authority:

1. State

Please indicate here your State of residence

2. Information on the claimant

Tax Identification Number of the claimant's residence state or, if not available, a similar identification number	
Full name, date of birth (In case of individuals) Firm , trade register number or similar of the claimant's residence state (In case of legal persons)	
Legal form (In case of legal persons: e.g. stock corporation, association)	
Address (post code, town, street, number) telephone or fax number, e-mail-address	
Representative (if any) (name, address) telephone or fax number, e-mail-address	<input type="checkbox"/> mandate for cash receipts <input type="checkbox"/> mandate for postal deliveries <input type="checkbox"/> power of attorney

3. Computation of repayment amount

To be filled in by the claimant
(all amounts in Euro)

DIVIDENDS (according to Sheet A)	Repayment under tax treaties	
	Repayment according to sec. 21 para. 1 subpara. 1a KStG 1988	
	Repayment according to sec. 6 KStG 1988	
ROYALTIES (according to Sheet B)		
OTHER INCOME (according to Sheet C)		
REPAYMENT AMOUNT		

4. Residence certificate of the foreign tax administration

For the purpose of obtaining tax relief in Austria the following is certified: Within the meaning of the Double Taxation Convention Austria has concluded with the State indicated in Section 1, the claimant was a resident of that State on the date(s) when the income was received (Section 3) and the information on the claimant (Section 2) is in accordance with our knowledge.

Date

D

Stamp

Signature

5. Information concerning the transfer of the repayment amount

The claimant requests to transfer the repayment amount to the account



IBAN (International Bank Account Number)	
account holder	
financial institution	BIC (Bank Identifier Code)
address (financial institution)	

6. Declaration by the claimant

I declare that to the best of my knowledge the above-mentioned statements are correct and complete. I recognize that the statements will be verified and incomplete or incorrect statements are punishable. In case I retrospectively recognize that the above-mentioned statements are incorrect or incomplete, I will notify Tax Office without delay (§ 139 Bundesabgabenordnung).



Place and Date

Signature

7. Leave blank for the Austrian tax authority

repayment amount Euro		Euro
+ Interest		Euro
total repayment amount		Euro
date	signature	authorization



SHEET A with regard to form ZS-RE1**DIVIDENDS**

All statements are mandatory. Please consider that incomplete statements will delay the handling of your claim.

A. General information

1. Did you maintain a fiscal domicile in Austria at the date(s) when the dividends stated overleaf were received? If so, please state address:	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
Is this your main residence?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
2. Were the dividends received by a permanent establishment located in Austria or by an Austrian partnership where the claimant holds an interest in?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
3. Was the claimant at the date(s) the dividends stated overleaf were received entitled to the use of the shares from which the dividends are derived and did the claimant receive these yields on his/her/its own account?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
4. Were the shares - for which a repayment of withholding tax is claimed - sold, rented or pensioned during the year of the dividend distribution?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
5. Did the claimant receive the shares listed overleaf on the basis of a contract, option or other agreement whereby he/she/it could be bound to resell or otherwise transfer these or similar capital assets?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
6. Does the claim for repayment concern dividends on the basis of a profit distribution of a company listed on a stock exchange? If yes, enclose documentation stating on which securities account the shares concerned have been noted on the day before the ex-day (day on which the share is not traded any more with the right to claim the dividends) and who the owner of the securities account was at this point of time. Additionally, enclose documentation of all the securities account transactions of the shares for the period starting one month before and ending one month after the ex-day.	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
7. In case a repayment according to sec. 21 para. 1 subpara. 1a KStG 1988 is claimed, enclose a proof stating that the withholding tax cannot be credited in your State of residence. A certification of the State of residence's tax authorities or a notice of assessment, which documents that the Austrian capital yields tax cannot be credited, may e.g. serve as a proof.		
8. In case a repayment is claimed on the basis of the exemption according to sec. 6 KStG 1988 for foreign entities according to sec. 5 para. 4 Pensionskassengesetz, enclose to the first respective repayment claim a proof of admission according to the directive 2003/41/EG of the foreign pension fund (claimant) by the regulating authority of its State of residence and the statutes of the foreign pension fund (claimant). In case of a subsequent claim an up-to-date proof of admission according to the directive 2003/41/EC of the foreign pension fund (claimant) by the regulating authority of its State of residence has to be submitted if the last submitted regulating authorities' proof of the foreign pension fund has been issued for a period dating back more than three years.		

B. Special information in the case of legal persons

1. Does the legal person making the claim carry out a business activity which is beyond the scope of enjoyment of capital assets? If so, please indicate the type of business:	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
2. Does the legal person making the claim employ its own employees and does it have its own business premises to carry out business activities?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no
3. Did shareholders who are residents of Austria at the day of accrual of the dividends stated overleaf hold an interest of more than 10%?	<input type="checkbox"/>	<input type="checkbox"/>
	yes	no





C. Computation of repayment claim (all amounts in Euro)

Description of the Austrian company	Amount of shares or participation in %	Date of acquisition	Date of profit distribution resolution of the dividends (Gewinnverwendungsbeschluss)	Date of accrual of the income	Date of Ex-Day ¹⁾	Gross earnings in Euro	Repayment claim in %	Amount of repayment
Total gross earnings								
						Euro		
							Total amount of repayment	
						Euro		Euro

D. Declaration by the claimant

I declare that to the best of my knowledge the above-mentioned statements are correct and complete. I recognize that the statements will be verified and that incomplete or incorrect statements are punishable. In case I retrospectively recognize that the above-mentioned statements are incorrect or incomplete, I will notify the Tax Office without delay (sec. 139 Bundesabgabenordnung).

D

Place and Date

Signature

¹⁾ Only to be mentioned in case of a company listed on a stock exchange

AUSTRIA – DECLARATION OF WIDELY-HELD FOREIGN INVESTMENT FUNDS

Schedule 1 – To be completed by funds with more than 100 direct/indirect investors for all investors in respect of their significant investors only (i.e. investors holding more than 10% of the fund applying for a reclaim)

Fund Name: _____

Fund Tax ID: _____

Details of Treaty Eligible Significant Holders for whom a current year Certificate of Tax Residence (CoR) is provided.

Beneficial Owner Name	Fiscal Address	Fiscal Type	Tax I.D	% of Holding in Investment Fund

AUSTRIA – DECLARATION OF WIDELY-HELD FOREIGN INVESTMENT FUNDS

Schedule 2 – To be completed by funds with between 10 and 99 direct/indirect investors for all investors.

Fund Name: _____

Fund Tax ID: _____

Details of Treaty Eligible Significant Holders for whom a current year Certificate of Tax Residence (CoR) is provided.

Beneficial Owner Name	Fiscal Address	Fiscal Type	Tax I.D	% of Holding in Investment Fund

AUSTRIA – DECLARATION OF WIDELY-HELD FOREIGN INVESTMENT FUNDS

Schedule 3 – To be completed by funds with between 1 and 9 direct/indirect investors for all investors.

Fund Name: _____

Fund Tax ID: _____

Details of Treaty Eligible Significant Holders for whom a current year Certificate of Tax Residence (CoR) is provided.

Beneficial Owner Name	Fiscal Address	Fiscal Type	Tax I.D	% of Holding in Investment Fund