Restriction of use

This assurance report is issued for purposes of the management of Daimler Group, Stuttgart, only.

Our assignment for the Management of Daimler Group, Stuttgart, and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 (https://www.kpmg.de/bescheinigungen/lib/aab_english.pdf). By reading and using the information contained in this assurance report, each recipient confirms notice of provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 million as stipulated in No. 9) and accepts the validity of the General Engagement Terms with respect to us.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, the liability of the German Public Auditor for claims for damages of any other kind, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: Produkthaftungsgesetz], for an individual case of damages caused by negligence is limited to € 4 million pursuant to § 54 a Abs. 1 Nr. 2 WPO.

(3) The German Public Auditor is entitled to invoke demurs and defenses based on the contractual relationship with the engaging party also towards third parties.

(4) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor’s negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(5) An individual case of damages within the meaning of paragraph 2 also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(6) A claim for damages expires if a suit is not filed within six months subsequent to the written refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.
Independent Assurance Report

To Daimler AG,

By letter dated January 18, 2021 we were engaged by the legal representatives of Daimler AG to carry out an engagement with limited assurance,

- if the process of selecting eligible assets was carried out in accordance with the Green Finance Framework of Daimler Group published on the Daimler Investor Relations website ("Green Finance Framework") and as presented in the Allocation Report ("Report"); see Appendix 1) included in the Green Bond Report 2021 of Daimler AG and
- if the use of the proceeds of Green Bonds for eligible assets happened in accordance with the Green Finance Framework.

The term "eligible assets" means the assets that net proceeds from the issuance of Green Bonds have been allocated to.

It was not part of our engagement to review the Green Finance Framework or the remaining sections of the Daimler Green Bond Report 2021.

Management's responsibility

The legal representatives of Daimler AG are responsible for the preparation of the Report in accordance with the principles and standard disclosures of the Green Finance Framework. The responsibility to prepare the Report includes the selection and application of appropriate methods for the preparation of the Report as well as making assumptions and estimations for qualitative and quantitative sustainability disclosures.

Furthermore, this responsibility includes designing, implementing and maintaining the process relevant for the selection of eligible assets based on the Green Finance Framework and the use of proceeds for the eligible assets that management deems necessary for the preparation of the Report in a way that is free of – intended or unintended – material misstatements.

Ensuring the independence and quality of the auditor

During performance of the engagement we observed the requirements of independence and quality assurance set out in legal provisions and professional pronouncements, in particular the professional code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

RESTRICTED PART
Auditor's responsibility

Our responsibility is to carry out an assurance engagement and, based on our findings, to express an opinion with limited assurance whether, in all material respects,
- the process of selecting eligible assets was carried out in accordance with the Green Finance Framework and
- the use of the proceeds from the issuance of Green Bonds for eligible assets happened in accordance with the Green Finance Framework.

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 “Assurance Engagements Other Than Audits Or Reviews Of Historical Financial Information” (ISAE 3000).

This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether, in all material respects, we are able to exclude that
- the process of selecting eligible assets was not carried out in accordance with the Green Finance Framework and
- the use of the proceeds from the issuance of Green Bonds for eligible assets did not happen in accordance with the Green Finance Framework.

The evidence-gathering procedures are more limited than in a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement.

In this context, we carried out the following procedure as part of our limited assurance engagement:
- Inquiries of personnel on Group level responsible for the process of selecting eligible assets as well as for the disclosures related to the use of net proceeds from the issuance of green bonds, in order to gain an understanding whether the selection process has been followed.
- Inspection of the minutes and other documentation to substantiate the fact that the selection process has been followed.
- Reconciliation of selected figures in the Report with the underlying books and records.

Our assurance does not extend to any other information in the Report. We have neither reviewed and do not provide any assurance over any individual project information reported, including estimates of sustainability impacts nor is the reporting on the project evaluation and the management of proceeds part of our assurance procedures.

We have no responsibility for challenging the selection criteria for eligible projects as defined in the Green Finance Framework and, in particular, we give no interpretation on the terms mentioned in the Framework.
Opinion

Based on the findings obtained during the performance of the abovementioned procedures
nothing has come to our attention to believe that, in all material respects,
- the process of selecting eligible assets was not carried out in accordance with the Green
Finance Framework and
- the use of the proceeds from the issuance of Green Bonds for eligible assets did not
happen in accordance with the Green Finance Framework.

Final remarks

This report is directed to Daimler AG for information purposes only and may only be presented
to third parties with our explicit written consent. It may only be passed in an unabridged
version including the attached limitation of liability and only in cases when the third party has
agreed to the General Engagement Terms in writing beforehand and has obligated to keep the
results confidential and not to publish them.

RESTRICTED PART
The performance of our work in the course of which we rendered the abovementioned Services to management of Daimler AG was based on the "General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften" (German Public Auditors and Public Audit Firms) in the version of January 1, 2017 (Appendix 2). By perusal and use of the information contained in this report the recipient confirms that he is aware of the regulations set out in said General Engagement Terms (including the regulation on liability contained in no. 9 thereof), and recognises their validity with regard to us.

Stuttgart, September 16, 2021

KPMG AG Wirtschaftsprüfungsgesellschaft

Appendices

Allocation Report Appendix 1
General Engagement Terms Appendix 2

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## Allocation of proceeds (EUR mm)

<table>
<thead>
<tr>
<th>ISIN</th>
<th>Instrument 2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>DE000A289QR9</td>
<td>EUR 1 bn Green Bond issued Sep-20</td>
<td>183</td>
<td>385</td>
<td>420</td>
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<tr>
<td>DE000A3H3JM4</td>
<td>EUR 1 bn Green Bond issued Mar-21</td>
<td>260</td>
<td>729</td>
<td></td>
<td>989</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>183</strong></td>
<td><strong>385</strong></td>
<td><strong>680</strong></td>
<td><strong>729</strong></td>
<td><strong>1,978</strong></td>
</tr>
</tbody>
</table>

4 For the period from 1 January 2017 to 31 December 2020.

5 Refinancing is defined as the financing of assets that have been taken into operation more than one year before the time of approval by the Green Finance Committee. For projects allocated to the Clean Transportation category, the date on which these assets entered operation is defined as their respective start of production.

## ELIGIBLE ASSETS REMAINING (EUR mm)

<table>
<thead>
<tr>
<th>ISIN</th>
<th>Eligible assets remaining</th>
<th>EUR mm</th>
</tr>
</thead>
<tbody>
<tr>
<td>DE000A289QR9</td>
<td></td>
<td>250</td>
</tr>
<tr>
<td>DE000A3H3JM4</td>
<td></td>
<td>989</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>1,250</td>
</tr>
</tbody>
</table>
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