



*Free translation from the original in Spanish.
In the event of a discrepancy, the Spanish language version prevails*

INDEPENDENT LIMITED ASSURANCE REPORT ON THE CORPORATE SOCIAL RESPONSIBILITY INDICATORS

To the Management of Distribuidora Internacional de Alimentación S.A.,

We have carried out our work to provide limited assurance on the Corporate Social Responsibility indicators 102-01 to 102-14, 102-17, 102-18, 102-22, 102-40 to 102-56, 201-1, 205-3, 306-2, 401-1, 403-2, 404-1, 404-2, 405-1, 416-2 y 417-2, contained as part of the GRI Index of the 2017 Business and Sustainability Report (hereinafter “CSR Indicators”) of Distribuidora Internacional de Alimentación S.A. and its subsidiary companies (hereinafter “DIA”), for the year ended 31st December 2017, prepared in accordance with the general basic and specific content proposed in the GRI Standards of the Global Reporting Initiative (GRI) (hereinafter GRI Standards).

Responsibility of the Management

The Management of DIA is responsible for the preparation, content and presentation of the Business and Sustainability Report in accordance with the Core option of the GRI Standards. Management’s responsibility includes establishing, implementing and maintaining the internal control required to ensure that the CSR indicators are free from any material misstatement due to fraud or error.

The Management of DIA is also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the CSR indicators, is obtained.

Our responsibility

Our responsibility is to issue a limited assurance report based on the procedures that we have carried out and the evidence obtained. Our limited assurance engagement was done in accordance with the International Standard on Assurance Engagements 3000 (Reviewed) “Assurance Engagements other than Audits or Reviews of Historical Financial Information”, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC).

The scope of a limited assurance engagement is substantially less extensive than the scope of a reasonable assurance engagement and thus, less security is provided.

The procedures that we have carried out are based on our professional judgment and have included consultations, observation of processes, document inspection, analytical procedures and random sampling tests. The general procedures employed are described below:

- Meetings with DIA’s personnel from various departments who have been involved in the preparation of the 2017 Business and Sustainability Report.
- Analysis of the procedures used for obtaining and validating the data presented in the CSR indicators.



- Analysis of the DIA's CSR indicators adaptation to the requirements established by the GRI Standards for the preparation of sustainability reports.
- Verification, through random sampling tests revisions, internal control tests and substantive tests on the quantitative and qualitative information used to determine DIA's CSR indicators. We have also verified whether they have been appropriately compiled from the data provided by DIA's sources of information.

Our Independence and Quality Control

We have fulfilled our work in accordance with the independence requirements and other ethical requirements of the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA), which are based on basic principles of integrity, objectivity, professional competence and diligence, confidentiality and professional conduct.

Our firm applies the International Standard on Quality Control 1 (ISQC 1) and thus employs an exhaustive quality control system which includes documented policies and procedures on the compliance of ethical requirements, professional standards, statutory laws and applicable regulations.

Limited assurance conclusion

As a result of the procedures carried out and the evidence obtained, no matters have come to our attention which may lead us to believe that DIA's CSR indicators 102-01 to 102-14, 102-17, 102-18, 102-22, 102-40 to 102-56, 201-1, 205-3, 306-2, 401-1, 403-2, 404-1, 404-2, 405-1, 416-2 y 417-2, contained as part of the GRI Index of the 2017 Business and Sustainability Report, for the financial year ended 31st December 2017, contain significant errors or have not been prepared, in all of their significant matters, in accordance with the GRI Standards.

Use and Distribution

Our report is only issued to the Management of DIA, in accordance with the terms and conditions of our engagement letter. We do not assume any liability to third parties other than DIA's Management.

PricewaterhouseCoopers Auditores S.L.

A handwritten signature in blue ink, appearing to read 'Mª Luz Castilla', with a long horizontal flourish extending to the right.

Mª Luz Castilla

March 20th, 2018