

INDEPENDENT REVIEW REPORT OF THE SUSTAINABLE DEVELOPMENT REPORT 2016 OF DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A.

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

Scope

As commissioned by the Management of Distribuidora Internacional de Alimentación, S.A., (hereinafter DIA) we have carried out the review of sustainability information included in the Sustainable Development Report 2016 (hereinafter the Report) and the GRI table in the annex. This information has been prepared in accordance with the Guide for the preparation of sustainability reports of Global Reporting Initiative (GRI) version 4 (G4).

The scope considered by DIA for the preparation of the Report is defined in the section "Report Profile, Scope and Coverage" of the Report.

The preparation of the sustainability information, as well as its content, is the responsibility of the Management of DIA, which is also responsible for defining, adapting and maintaining the management and internal control systems from which the information is obtained. Our responsibility is to issue an independent report based on the procedures applied in our review.

Criteria

Our review was carried out based on:

- The guidelines for reviewing Corporate Responsibility Reports, issued by the Spanish Official Register of Auditors of Accounts (ICJCE).
- Standard ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standard Board (IAASB) of the International Federation of Accountants (IFAC), with a limited scope of assurance.

Applied procedures

Our review consisted in requesting information from corporate managers and the various business units participating in the preparation of the Report, applying processes and analytical procedures, and sampling review tests as described in the general terms below:

- Interviews with the staff in charge of the preparation of the sustainability information in order to gain a deep understanding of how the objectives and sustainability policies are considered, set into practice and integrated within DIA's global strategy.
- Reviewing the processes for the compilation and validation of the sustainability information included in the attached Report.
- Checking the processes held by DIA in order to define the material aspects and stakeholder participation.

- Reviewing the adaptation of the structure and content of the sustainability information as indicated in the GRI Sustainability Reporting Standards of the Global Reporting Initiative
- Checks on selected samples of the quantitative and qualitative information of the indicators GRI table in the annex, as well as their adequate compilation from data supplied by information sources. The review tests have been defined to provide the aforementioned assurance levels.
- Checking that the financial information included in the Report has been audited by independent third parties.

These procedures have been applied on the sustainability information included in the attached Report, and the GRI table in the annex with the aforementioned scope.

The scope of this review is substantially lower than that of reasonable security work. Therefore, the security provided is also lower.

This report in no case should be considered as an audit report.

Independence

We have complied with the requirements of independence and other requirements of ethics the code of ethics for professionals of accounting issued by the Council of international standards of ethics for professionals of accounting (IESBA, for its acronym in English).

Our firm applies the standard International Quality Control Standard 1 (NICC 1) and therefore maintains a global system of quality control that includes policies and procedures documented compliance with requirements of ethics, professional standards and legal and regulatory provisions applicable.

Conclusions

As a result of our review, we conclude that no matter came to our attention that would indicate that the rest of sustainability information included in the Report has not been prepared, in all its significant aspects, according to the Guide for the preparation of sustainability reports of Global Reporting Initiative (GRI) version 4 (G4), which includes the data reliability, the adequacy of the information presented and the absence of significant deviations and omissions, with regard to the review of the GRI table in the annex.

This report has been prepared solely for the management of DIA, in accordance with the terms set out in our engagement letter.

ERNST & YOUNG, S.L.

(Free translation from the Original Report on Independent Review in Spanish dated 23th March 2017. In case of any discrepancy, the Spanish version always prevails.)