

ASSURANCE REPORT OF THE INDEPENDENT AUDITOR

To the management of [] Group SA/NV

Engagement

We have been engaged by [] Group SA/NV (hereafter "[]") to obtain limited assurance on a selection of carbon indicators, for the year 2010, marked with the sign "**" in the "Data Summary Table", posted on the [] website and accessible by link from the 2010 Corporate Responsibility Report (hereafter "CR Report").

Limitations in our review

Our engagement covers the carbon emissions of three operating companies: [] Belgium, [] and [] []. Our engagement did not include a verification of the qualitative information of the CR Report nor the internet links in the CR Report.

Management's responsibility

Management is responsible for the preparation of the carbon indicators posted on the [] website referred to above. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the carbon indicators that is free of material misstatements, selecting and applying appropriate reporting policies and using measurement methods and estimates that are reasonable in the circumstances.

The independent auditor's responsibility and scope of the work performed

Our responsibility is to express a conclusion with regard to the selected carbon indicators included in the "Data Summary Table", posted on the [] website and accessible by link from the CR Report of [] based on the limited assurance engagement described above. We conducted our procedures in accordance with the International Standard for Assurance Engagements 3000 ("ISAE 3000"): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the Code of Ethics, issued by the International Federation of Accountants ("IFAC").

Procedures

We have performed all the procedures deemed necessary to obtain the evidence that is sufficient and appropriate to provide a basis for our conclusions. Our main procedures were:

- Obtaining an understanding of the retail sector and its relevant carbon related indicators;
- Evaluating the procedures at [] to obtain, process and report data and assess internal control measures;
- Examining, on a limited test basis, evidence of the selected carbon indicators for the year 2010;
- Assessing the adequacy of the documentation and "audit trail" from the selected carbon indicators in the report to the basic data;
- Assessing the carbon footprint calculation made by Environmental Resources Management ("ERM") and the internal control measures taken by ERM;
- Conducting interviews with responsible company officers and ERM project managers, mainly for the purpose of assessing the consistency of the carbon indicators in the CR Report.

Conclusion

Based on our procedures performed to obtain limited assurance, nothing came to our attention that causes us to believe that the carbon indicators, marked with the sign "**" in the "Data Summary Table", posted on the [] website and accessible by link from the 2010 Corporate Responsibility Report, are materially misstated.