

# Data assurance statements

In 2010, Delhaize Group contracted Ernst & Young to perform a limited assurance on the carbon emissions related indicators. In parallel, Delhaize Group Internal Audit department provided limited assurance to 15 other

indicators. Delhaize Group Internal Audit is progressively auditing a specific set of indicators, these are then submitted for external assurance the year after.

**Ernst & Young:**

Assurance Report of the Independent Auditor

Read the report on page 2

**Delhaize Group Internal Audit:**

Internal Assurance Report on 2010 Corporate Responsibility Performance Indicators

Read the report on page 3

## ASSURANCE REPORT OF THE INDEPENDENT AUDITOR

To the management of Delhaize Group SA/NV

### *Engagement*

We have been engaged by Delhaize Group SA/NV (hereafter "DG") 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 DG 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: Delhaize Belgium, Alfa Beta Greece and Delhaize America. 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 DG 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 DG website and accessible by link from the CR Report of DG 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 Delhaize 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.

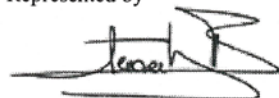
### *Conclusion*

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 DG website and accessible by link from the 2010 Corporate Responsibility Report, are materially misstated.

Brussels, 25 May 2011

Ernst & Young Réviseurs d'Entreprises SCCRL

Represented by



Harry Everaerts  
Partner

## INTERNAL ASSURANCE REPORT ON 2010 CORPORATE RESPONSIBILITY PERFORMANCE INDICATORS

### INTRODUCTION

Delhaize Group Internal Audit was engaged to provide **Limited Assurance** and to express a conclusion on a selection of indicators from the 2010 Corporate Responsibility (CR) Report. The selected indicators were chosen by CR Management.

### RESPONSIBILITIES

Management is responsible for preparing the CR Report in accordance with the Delhaize Group CR guidelines. Management's responsibility includes the design, implementation, and maintenance of systems and processes relevant for the preparation of the CR Indicators.

Internal Audit's responsibility is to express a conclusion on the indicators reviewed, based on the work performed (marked with "\*" within the CR data summary table). We have conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000.

### SCOPE

The scope of our work included the following:

- Assessing and testing the design and functioning of the systems and processes used for data gathering, consolidation, and validation, including the methods used for calculating and estimating results;
- Conducting interviews with responsible data owners, contributors, and management at local and group levels;
- Inspecting documents supporting the indicators under review; and
- Performing analytical procedures on the reported data.

### CONCLUSION

We believe that the evidences obtained from our examination are sufficient and appropriate to provide an adequate basis for our conclusion.

Based on our procedures performed to obtain limited assurance, nothing came to our attention that causes us to believe that the selected indicators, designated with an asterisk (\*) in the 2010 CR data summary table have not been prepared, in all material respects, in accordance with the criteria set forth in the Delhaize Group CR guidelines.

Brussels, March 31, 2011



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