

**Report on the independent review of 2013 Sustainability and Annual report, “We work for financial inclusion”, by Genera**

**Scope of our work**

The present independent verification consists of a review of the contents and performance indicators presented in the Genera Sustainability and Annual report, “We work for financial inclusion”.

Our work consisted in an examination of the report content regarding the performance indicator hedging, according to the materiality definition and fulfilling with the Global Reporting Initiative, GRI, version 3.1.

**Standards**

For issuing this verification examination, Redes Sociales considered the following international standards as reference:

- a. ISAE 3000 independence ethics principles
- b. GRI Sustainability Reporting Guidelines

**Summary of activities**

Actions carried out by Redes Sociales for the examination are the following:

- Analysis of the information gathering and verification process
- Verification of core indicators included in the report.
- Verification of quantitative and qualitative information based on a GRI indicator’s selection
- Interviews with the staff involved in the process.
- Verification of 2013 report against 2012 regarding programs follow-up, depth of information and indicator’s reported increase.

**Conclusions**

There is no evidence of errors in the examined indicators included in the report herein, as well as the processes and actions related to sustainability of Genera.

The examination process shows that selected indicators are included herein in a timely and balanced way.

Sustainability and Annual report, “We work for financial inclusion” of Genera has been prepared in accordance with the Sustainability Reporting Guideline of the Global Reporting initiative, version G3.1 with a B+ application level.

**Recommendations**

As a result of our examination we herein submit the following recommendations:

- Present information about water treatment and recycling processes.
- Consolidate performance indicators in compliance with materiality analysis.
- As a result of organisation’s maturity to defines materiality, to consider GRI G4 Reporting Guidelines to the 2014 Sustainability Report.



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The external verification of the contents of the Sustainability Report constitutes a review that can in no way be understood as an audit report, since we assume no responsibility for the internal control and management systems and processes by which the information was obtained. The self-declaration of the level of application in accord with version 3.1 (G31) of the GRI Guide is the responsibility of Genera.