

Report on the independent review of the Annual and Sustainable Report 2012, Rooting out financial exclusion by Compartamos

Scope of our work

The present independent verification consists of a review of the contents and performance indicators presented in the Annual and Sustainable Report 2012, Rooting out financial exclusion by Compartamos. Our review is based on the standards (IASE) and methodology of version 3.1 (GRI G3.1) of the Global Reporting Initiative for the preparation of sustainability reports.

Verification process

The responsibility of Redes Sociales LT, S.A. de C.V. consisted of reviewing the contents of the document. To this end, interviews were conducted with personnel from different areas of the institution who had participated in the drafting of the report. Various analytical procedures and sample review tests were also carried out, as outlined below:

Analysis of the information gathering and validation processes.

Verification of the main indicators contained in the report.

Verification of quantitative and qualitative information, based on a selection of indicators contained in the GRI Index.

Consistency of the 2012 Report in comparison with 2011, in terms of the indicators reported, the follow-up of programs, the depth of information, and the increase in indicators.

Conclusions

On the basis of our review, we can assert that:

The Annual and Sustainable Report 2012, Rooting out financial exclusion by Compartamos has been prepared in accord with the Guide for drawing up Sustainability Reports of the Global Reporting Initiative, version 3.1 (GRI G31).

There is no indication that the information contained in this report, whether in the case of the indicators reviewed or the account of the institution's sustainability processes and actions contains errors.

The review process demonstrates that the performance indicators selected for verification are presented and communicated in the present report in a balanced and timely manner.

The Annual and Sustainable Report 2012, Rooting out financial exclusion by Compartamos was prepared in accord with version 3.1 (G3.1) of the GRI Guide for drawing up Sustainability Reports, with a level of application graded B+.

Recommendations

As a result of our review, we make the following recommendations:

-To emphasize in the information regarding stakeholders, specifically about the type and frequency of contact.

-Perform, as far as possible, measuring the impact of initiatives in environmental protection.

-To emphasize in Human Rights Indicators, due there is a Code of Ethics that you can use.



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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 Compartamos S.A. de C.V.

As part of the OS network of GRI, Redes en Línea LT, S.A. de C.V. can participate in the verification process of sustainability reports of any institution required of it.