

INDEPENDENT REVIEW REPORT OF THE CAJA DE AHORROS Y MONTE DE PIEDAD DE NAVARRA 2009 SOCIAL RESPONSIBILITY REPORT AND 2009 XBRL SOCIAL RESPONSIBILITY REPORT

Scope of the review

We have reviewed the contents of:

- the 2009 Social Responsibility Report (also referred to hereafter as the Report),
- the 2009 Social Responsibility Report in eXtensive Business Reporting Language (XBRL) format (also referred to hereafter as the 2009 XBRL CSR Report), according to the taxonomy designed by the Spanish Association of Accountancy and Business Administration (AECA) and
- the 2009 Central Scoreboard for Corporate Social Responsibility (also referred to hereafter as the 2009 CCI-RSC), developed by the Spanish Association of Accountancy and Business Administration (AECA)

of Caja de Ahorros y Monte de Piedad de Navarra (also referred to hereafter as Caja Navarra or Entity), available at www.cajanavarra.es/es/nuestros-deberes/responsabilidad-social-corporativa/memorias-rsc/memorias-rsc-can/2009/, and their adaptation to the indications of:

- The Global Reporting Initiative (GRI) Sustainability Reporting Guidelines version 3.0 (G3) and the GRI Financial Services Sector Supplement.
- The principles of AA1000 APS 2008 issued by AccountAbility.
- The taxonomy designed by AECA for Corporate Social Responsibility (CSR) Reports in XBRL format.
- The taxonomy designed by AECA for the Central Scoreboard.

The production of the 2009 Social Responsibility Report, the 2009 XBRL CSR Report and the 2009 CCI-RSC, and their contents, are the responsibility of the Bodies of Governance and the Senior Management of Caja Navarra, who are 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

We have performed our review in accordance with:

- The “Corporate Responsibility Report Review Guidelines” issued by the Spanish Institute of Chartered Accountants (ICJCE)
- “ISAE 3000 - 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)
- AccountAbility’s “AA1000 Assurance Standard 2008” according to the requirements of a type 2 assurance engagement.

The scope of the review observed the following criteria:

- Reasonable level of assurance according to “ISAE 3000”, which corresponds to high assurance according to “AA1000 Assurance Standard 2008” on the application in its preparation of the provisions of the “GRI Sustainability Reporting Guidelines”.

Procedures performed

Our work consisted of interviewing the Senior Management and the Heads of the Sections and Departments taking part in the production of the 2009 Social Responsibility Report and the 2009 Social Responsibility Report in XBRL format, and the application of certain analytical procedures and review tests based on sampling as described below:

1. Interviews with the following people:

Rosa Jaso	Assistant Deputy General Director
Xabier Erize	Innovation and Strategic Implementation
David Pérez de Ciriza	Innovation and Strategic Implementation
Ruth Lleras	Personal Development
Idoia Alegría	Personal Development-Training
Carlos Artaso	Personal Development-Occupational Risk Prevention
Francisco Lacuza	Quality
Estibaliz Lacalle	Foundation
Mikel Aranguren	Marketing
José Miguel Albizu	Marketing
Maite Sánchez	Customer Service
Javier Álvaro	R&D&innovation

2. Review of the main processes and systems by which Caja Navarra establishes its undertakings with its stakeholders and the coverage, relevance and integrity of the information included in the 2009 Social Responsibility Report, the 2009 XBRL CSR Report and the 2009 CCI-RSC.
3. Review of relevant information, such as the audit reports of the 5 chief rights of CAN customers or the report for the Management on the Environmental Management System, in which matters related to Corporate Social Responsibility are addressed.
4. Review of the adaptation of the structure and contents of the 2009 Social Responsibility Report to the indications of the GRI G3 Guidelines.
5. Review of the adaptation of the contents of the XBRL CSR Report and the Central Scoreboard for CSR to the taxonomy designed by AECA.
6. Visit to Cancha branch office 094-San Ignacio, located in Avenida de San Ignacio, 16, 31001 Pamplona, as an example of the relationship model established by Caja Navarra with customers and non-customers.
7. Selective verification of the quantitative information in the indicators included in the 2009 Social Responsibility Report, the 2009 XBRL CSR Report and the 2009 CCI-RSC.

Regarding the three documents assured, a wide range of tests were performed on numerous indicators in order to guarantee a high level of assurance (according to the criteria of AA1000 AS, 2008 version) which corresponds to reasonable assurance according to ISAE 3000.

These procedures were applied to the information contained in the 2009 Social Responsibility Report, the 2009 XBRL CSR Report and the 2009 CCI-RSC.

Independence

Our work was performed in accordance with the standards for independence required by the Code of Ethics of the International Federation of Accountants (IFAC).

Conclusions

As a result of our review, we conclude that:

- The 2009 Social Responsibility Report has been produced in accordance with level A+ of the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines, version 3.0 (G3), as indicated by the Entity. Nothing has come to our attention which might lead us to believe that the indicators identified in Appendix I were not compiled reliably and suitably in all significant aspects.

Likewise, nothing has come to our attention which might lead us to believe that the 2009 Social Responsibility Report was not compiled in accordance with the principles of AA1000 APS (2008), issued by AccountAbility, understood as:

- ✓ **Inclusivity:** The Entity has mechanisms by which to identify its stakeholders and to discover and understand their expectations, as described in chapter 4. Governance, Commitments and Engagement, sections 4.16 and 4.17.
 - ✓ **Materiality:** The Entity performs analysis in order to select the relevant aspects to include in the Report, as described in chapter 4. Governance, Commitments and Engagement, sections 4.16 and 4.17. Indicators are also included which are not required in the Guidelines, but are considered significant for appraisal by stakeholder groups (e.g. average salary and gender pay gap).
 - ✓ **Responsiveness:** The Entity has mechanisms by which to design, develop, evaluate and communicate responses to the main expectations of its stakeholder groups, as described in chapter 4. Governance, Commitments and Engagement, sections 4.16 and 4.17.
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- The 2009 Social Responsibility Report in eXtensive Business Reporting Language (XBRL) format has been compiled in accordance with the taxonomy designed by AECA for Corporate Social Responsibility (CSR) Reports in XBRL format. Nothing has come to our attention which might lead us to believe that the indicators identified in Appendix II were not compiled reliably and suitably in all significant aspects.
 - The 2009 Central Scoreboard for Corporate Social Responsibility has been compiled in accordance with the taxonomy designed by AECA. Nothing has come to our attention which might lead us to believe that the indicators identified in Appendix III were not compiled reliably and suitably in all significant aspects.

Recommendations

We have given the Senior Management of Caja Navarra our recommendations regarding areas for improvement concerning the application of the principles of AA1000 APS (2008) and the production process employed for the three documents:

a) Inclusivity:

To continue to encourage the opening of new channels of stakeholder group dialogue and engagement, and to continue to improve those which already exist.

b) Materiality:

To continue to introduce indicators which, despite not being included in the reference guidelines for CSR reporting, are demanded and considered important by stakeholder groups in a rational manner.

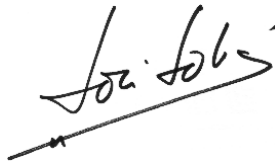
c) Responsiveness:

Disclosure of the degree of compliance with the objectives set for 2009 and the definition of new objectives for 2010 demonstrate Caja Navarra's commitment to respond to the expectations of its stakeholder groups. Our recommendations in this respect are as follows:

1. Banca Cívica, the financial group formed by Caja Navarra, CajaCanarias and Caja de Burgos, started to operate on July 1. Given that the Banca Cívica Group will foreseeably present consolidated annual accounts for 2010, we recommend that the CSR information for 2010 be compiled for the entire group and the next three phases to be carried out in the field of Corporate Social Responsibility in the Banca Cívica Group be explained as an exercise of transparency:
 - Definition and unification of processes.
 - Design and unification of procedures.
 - Design, implementation and unification of information systems.
2. In future reports, cross reference the information provided regarding the CSR action performed by stakeholder groups with the values of Caja Navarra (Multicultural, Holistic, Evolutionary, Idealist, Sensitive, Creative, Intelligent, Good, Transforming, Responsible, Fun and Biological) to clearly demonstrate the alignment of its CSR values, strategy and performance.
3. In future reports, consider the inclusion of graphics and more visual resources to make it easier to read and understand all the information provided.
4. In order to make it easier to understand certain CCI-RSC indicators, a column could be added to the table explaining how it was arrived at or what it really means.

This report has been written solely for the use of the Senior Management of Caja Navarra, in accordance with the terms set out in our engagement letter.

ERNST & YOUNG, S.L.



José Luis Solís Céspedes

Partner

Madrid, July 14, 2010

APPENDIX I: TABLE OF 2009 GRI INDICATORS

TABLE OF CAN's 2009 GRI INDICATORS (*)

ECONOMIC PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Economic Performance	EC1	G	CA/SVCC	C
	EC2	G	SI	Q/C
	EC3	G	SICA	Q
	EC4	G	FE/PI/SI	C
Market presence	EC5	G	SVCC	C
	EC6	G	SVCC	C
	EC7	G	IP	Q
Indirect Economic Impacts	EC8	G	SI	C
	EC9	G	SI	Q
ENVIRONMENTAL PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Materials	EN1	G	SI	C
	EN2	G	SVCC	C
Energy	EN3	G	SVCC	C
	EN4	G	SVCC	C
	EN5	G	SVCC	C
	EN6	G	SI	C
	EN7	G	SI	Q
Water	EN8	G	SVCC	C
	EN9	NA	NA	C
	EN10	NA	NA	C
Biodiversity	EN11	NA	NA	Q
	EN12	G	PP	Q
	EN13	G	FE/IP	C
	EN14	G	PP	Q
	EN15	NA	NA	C
	EN16	G	SVCC	C
	EN17	G	SVCC	C
	EN18	G	SI	Q
Emissions, Effluents, and Waste	EN19	G	SI	Q
	EN20	G	SVCC	C
	EN21	G	SVCC	C
	EN22	G	SVCC	C
	EN23	G	SI	C
	EN24	G	SI	C
	EN25	G	SI	C
Products and Services	EN26	G	SI/IP	Q
	EN27	NA	NA	C
Compliance	EN28	G	SVCC	C
General (without O2)	EN29	G	FE/IP	Q
	EN30	G	SVCC	C
PRODUCT RESPONSIBILITY				
ASPECT	IND.	Scope	A.P.	T.I.
Customer Health and Safety	PR1	G	SI	Q
	PR2	G	SI	C
Product And Service Labeling	PR3	G	PP	Q
	PR4	G	SI	C
	PR5	G	SVPP	Q
Marketing Communications	PR6	G	PP/IP	Q
	PR7	G	SI	C
Customer Privacy	PR8	G	FE	C
Compliance	PR9	G	SI	C

SOCIAL PERFORMANCE INDICATORS				
LABOR PRACTICES AND DECENT WORK				
ASPECT	IND.	Scope	A.P.	T.I.
Employment	LA1	G	SVCC	C
	LA2	G	SVCC	C
	LA3	G	SVPP	Q
Labor/Management Relations	LA4	G	FE/PP	C/Q
	LA5	G	FE/PP	C/Q
Occupational Health and Safety	LA6	G	FE/PP	C/Q
	LA7	G	SVCC	C
	LA8	G	SVCC/PP	C/Q
	LA9	G	SVCC/PP	C/Q
Training and Education	LA10	G	SVCC	C
	LA11	G	SVCC/PP	C/Q
Diversity and Equal Opportunity	LA12	G	SVPP	Q
	LA13	G	SVCC	C
	LA14	G	SVCC	C
HUMAN RIGHTS				
ASPECT	IND.	Scope	A.P.	T.I.
Investment and procurement practices	HR1	G	PP/SI	C/Q
	HR2	G	FE/PP	Q
	HR3	G	SVCC	C
Non-discrimination	HR4	G	SVPP	C
Freedom of Association and Collective Bargaining	HR5	G	PP/PM	Q
Child Labor	HR&	G	PP/PM	Q
Forced Labor	HR7	G	PP/PM	Q
Security Practices	HR8	G	PP	Q
Indigenous Rights	HR9	NA	NA	C
SOCIETY				
ASPECT	IND.	Scope	A.P.	T.I.
Community	SO1	G	PP/SI	Q
	SO2	G	SI	C
Corruption	SO3	G	IP/PP	Q
	SO4	G	SI	C
	SO5	G	IG/IP	Q
Public Policy	SO6	G	IP	Q/C
	SO7	G	SI	C
Anti-Competitive Behavior	SO7	G	SI	C
Compliance	SO8	G	SI	C

IND. → Indicator.
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GRI FINANCIAL SECTOR SUPPLEMENT				
PRODUCT AND SERVICE IMPACT MANAGEMENT APPROACH				
ASPECT	IND.	Scope	A.P.	T.I.
Product Portfolio	FS1	G	PP/IP	Q
	FS2	G	SV/PP	Q/C
	FS3	G	PM/PP/SI	Q
	FS4	G	PP	Q
	FS5	G	SVCC/PP	C/Q
PRODUCT AND SERVICE IMPACT PERFORMANCE APPROACH				
ASPECT	IND.	Scope	A.P.	T.I.
Product Portfolio	FS6	G	SI	C
	FS7	G	PP/SI	C
	FS8	G	PP/SI	C
Auditing	FS9	G	FE	Q
	FS10	G	FE/SI/PP	Q
	FS11	G	SVCC/PP	C/Q
	FS12	ND	ND	Q
Asset ownership	FS11	G	SVCC/PP	C/Q
	FS12	ND	ND	Q
SOCIETY PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Community	FS13	G	PP/SI	Q
	FS14	G	PP/SI	Q
PRODUCT RESPONSIBILITY MANAGEMENT APPROACH				
ASPECT	IND.	Scope	A.P.	T.I.
Product And Service Labeling	FS15	G	IP/PP	Q
PRODUCT RESPONSIBILITY PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Product And Service Labeling	FS16	G	SVPP	Q

(*) There is an explanation of the different review procedures and the boundary of the information reported on page 11 of the present report.

APPENDIX II: TABLE OF 2009 XBRL INDICATORS

TABLE OF CAN's 2009 XBRL INDICATORS (*)

GENERAL MANAGEMENT APPROACH					
ASPECT	IND.	Scope	A.P.	T.I.	
General data of the company	Profile data	G	FE/CA/PP	Q	
	Entity information (presentation)	G	CA/PP	Q	
	Performance on corporate responsibility	G	PA/PP/FE	Q	
OWNERS-SHAREHOLDERS PERFORMANCE INDICATORS					
ASPECT	IND.	Scope	A.P.	T.I.	
Classification and consultation	Classification of the "shareholders" stakeholder group by subcategories	NA	NA	Q	
	Channels of consultation and dialogue with shareholders on matters considered relevant with respect to CSR	NA	NA	Q	
Corporate Governance	Statutes and AGM	G	PA/CA	Q	
	Board	G	PA/CA	Q	
	Board members	G	PA/CA	Q	
	Commissions	G	PA	Q	
	Management	G	PA	Q	
Information - Transparency	Relationships with the shareholders	NA	NA	C/Q	
	Communications	G	IG/CA	Q	
	Website	G	IP	Q	
	Reports	G	CA/IG	Q	
	Channels of communication	G	SI/PP	C/Q	
Financial performance and value	Assurance	G	FE	C/Q	
	Negative impacts on the share price of the decisions of the Board and the directors	NA	NA	Q	
	Movements of investors during the year (increases or decreases in the number of shareholders)	NA	NA	C	
	Profit per share (percentage variation)	NA	NA	C	
	Percentage increase of the share price (stock market capitalization) in the latest year	NA	NA	C	
	Dividends per share (percentage variation)	NA	NA	C	
	Market value of the company with respect to the previous year (increase or decrease)	NA	NA	C	
	Value generated by the investments made	NA	NA	C	
	Direct financial value generated: operating revenues and costs, employee remuneration, donations, undistributed profits, payments to suppliers and to governments	G	CA	C	
	Direct financial value distributed: operating revenues and costs, employee remuneration, donations, undistributed profits, payments to suppliers and to governments	G	CA	C	
	The financial information in the annual accounts is presented segmented by product line (if possible)	G	CA	C/Q	
	The financial information in the annual accounts is presented segmented by country (if possible)	G	CA	C/Q	
	The financial information in the annual accounts is presented segmented	G	CA	C/Q	
	Model used to calculate the profit per share (IAS 33, Own, NS/NC)	NA	NA	C	
	Financial indicators as a percentage of total indicators in the report	ND	ND	C	
	Number of reports/year to the shareholders	NA	NA	C	
	Profits derived from the sale of addictive products: tobacco, alcohol, games and betting, drugs (gross figure and as % of the total)	G	CA	C	
	Socially Responsible Investment	Quotation/score on indices of sustainability	NA	NA	C
		Amount of the socially responsible investments	G	CA/SI	C
		Criteria for socially responsible investment	G	CA/SI	Q
Accusations	Cases of corruption or serious deficiencies of Board members and managers	G	SI/CA	C	
	Legal sanctions for breach of contract	G	SI/CA	C	
	Fines and charges for governance actions harmful to the community	G	SI/CA	C	
Accusations for bad practices and hiding information from the market	G	SI/CA	C		

SUPPLIERS PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Classification and consultation	Classification of the "suppliers" stakeholder group by subcategory	G	PP	Q
	Channels of consultation and dialogue with suppliers on matters considered relevant to CSR	G	SI/PP	Q
Relationships with Suppliers	Dialogue and transparency	G	PP/PM	Q
	Participation	G	PP	Q
	Others	G	SI/PP	C/Q
	Is the company certified under standard SA 8000?	G	SI	Q
	In the affirmative case, report the scope of this certification	NA	NA	Q
Codes of conduct, certification and control	Does a code of conduct exist for the organization's relations with its suppliers?	G	PM/PP	Q
	In the affirmative case, is there a protocol for monitoring adherence to the code?	G	SI	Q
	In the affirmative case, are internal and/or external audits made of the compliance with the Code?	G	SI	Q
	Are there criteria for the selection of suppliers based on CSR?	G	PP	Q
	In the affirmative case, state the conditioning factors	G	PM/PP	Q
	Does the organization operate a system for the certification of suppliers and/or subcontractors?	G	SI	Q
	Number of certified suppliers and subcontractors	G	SI	C
	Number of subcontractors / suppliers without certification	ND	ND	C
	N° of certified suppliers as a percentage of total suppliers	G	SI	C
	Are audits of suppliers performed to verify respect for human rights?	G	SI	C
	What systems does the company have in place to capture information in order to characterize and understand suppliers?	G	PP	Q
	Are suppliers required to comply with employment legislation?	G	PP	Q
	Does the company impose standards on its suppliers relating to compliance with commercial legislation?	G	PP/PM	Q
	Does the company set a formal term for its CSR criteria to be met by its suppliers?	G	SI	Q
	N° of suppliers visited and inspected by the company for their CSR practices, as a percentage of total suppliers	G	SI	C
N° of suppliers and subcontractors that are aware of the company's codes of conduct and policies against corruption and bribery, as a percentage of total suppliers	G	PP/PM	C	
Does the company require its suppliers to practice equality of opportunity in their processes of employee selection, promotion and compensation?	G	PP/PM	Q	
Accusations and non-compliances	Percentage of agreements made with subcontractors and suppliers that have been broken	G	SI	C
	N° of companies of the supply chain accused of non-compliance with the ruling legislation on human rights	ND	ND	C
	Number of lawsuits faced from suppliers for abuse of power	G	SI	C
	Number of accusations for non-compliance of the conditions of payment to suppliers	G	SI	C
	Number of contracts with suppliers annulled for non-compliance with good practice	G	SI	C
Average number per year of complaints and incidents with suppliers recorded	ND	ND	C	

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APPENDIX II: TABLE OF 2009 XBRL INDICATORS

EMPLOYEES PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Classification and consultation	Classification of the "employees" stakeholder group by subcategories	G	SI	Q
	Channels of consultation and dialogue with employees on matters considered relevant to CSR	G	SI/PP/IG	Q
Code of conduct	Existence of a Code of Conduct for employees	G	PP	Q
	Percentage of employees covered by the code of conduct	G	PP	Q
	Labor Standards to which the company adheres (ILO, WHO, UDHR, OECD, GLOBAL COMPACT, SA8000, ETHICAL TRADE INITIATIVE)	G	PP/PM	Q
Diversity and Equality of Opportunities	Composition of the Workforce	G	CA/SI	C
	Others	G	PM/SI/PP/FE	C/Q
Remuneration Policy	Salary	G	CA/SI/PP	C/Q
	Incentives	G	SI/PP	C/Q
	Social benefits	G	SI/PP	Q
	Others	G	SI/PP	Q
Reconciling Family and Working life	Percentage of employees who are covered by policies or measures for reconciling family and working life	G	SI	C
	State existing measures for reconciling family and working life	G	SI	Q
	State special measures for protecting women employees during pregnancy and breast-feeding	G	SI	Q
	Number of days free in each period of six consecutive days worked	NA	NA	C
	Number of employees whose working day exceeds 48 hours	NA	NA	C
Safety and Health	Total overtime hours as a percentage of total hours of work done in the company	G	SI	C
	List of awards and certificates received for reconciliation of family and working life	G	FE	Q
	Prevention	G	SI/PP	C
	Incidents	G	SI	C
Relationship with employees	Others	G	PP	Q
	Employment Contracts	G	SI/PP/CC	C/Q
	Dismissals and resignations	G	SI	C/Q
	Organization	G	PP/SI	C/Q
Training and Participation	Satisfaction	ND	ND	C
	Human rights	G	IG/SI/CC/PP	C/Q
	Safety and Health	G	SI/PP	C/Q
	The Environment	G	SI	C
	Customers	G	SI	C
	Participation	G	SI/PP	Q
Accusations and Non-compliances	Others	G	SI/PP/CA	C
	Human rights	G	SI/PP	C/Q
	Safety and Health	G	SI	C
Certification	Others	G	SI	C
	Existence of internal auditing procedures in respect of the occupational aspects of CSR	G	PP	Q
	Existence of external auditing procedures in respect of the occupational aspects of CSR	G	PP	Q
	Existence of any type of procedure for Certification of the occupational aspects of CSR	G	PP/SI	Q
Information - Transparency	Existence of permanent systems for evaluating company performance against the CSR objectives set	G	PP	Q
	Number of events per year for internal communication with and/or information to the personnel, of any type (discussions, meetings, presentations, etc)	G	SI	C
	Identification of "bottom-up" channels of communication	G	SI/PP/IP	Q
	Number of suggestions collected	G	SI	C
	Production of reports on the social behavior of the company, directed towards the employees	G	SI/PP	Q
Voluntary activities	Possibility of accessing information related to aspects of CSR	G	PP	Q
	Existence of a plan for promoting voluntary activities, for employees	G	SI/PP	Q
	If so, explain briefly its scope and contents	G	SI/PP/CA	Q

COMMUNITY PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Classification and consultation	Classification of the "society" stakeholder group by subcategory	G	CA/SI	Q
	Channels of consultation and dialogue with society on matters considered relevant to CSR	G	SI/PP	Q
Information - Transparency	Public information on agreements and collaborations with the community / society	G	IP	Q
	Production of a report on Social Action programs	G	PP/SI/IP	Q
	Production of reports of activities in countries that violate the Universal Declaration of Human Rights	NA	NA	Q
	Existence of communication channels directed externally (communications or PR agency, house journals, etc)	G	PP/IP	Q
Relationship with Social Agents and Society	Observance of international codes and agreements on ethics, human rights and the promotion of CSR	G	PM/FE	Q
	Description of other activities that have significant indirect economic impacts on the Community	G	PP/SI	Q
	Government aid received (financial and other kinds)	G	SI	C
	Number of meetings held with organizations of civil society during the year	G	SI	C
	Investments in infrastructures and services for public benefit	G	CA	C
	Projects undertaken with universities or with other non-profit-making institutions	G	SI/FE	Q
	Amount of investments made in countries with undemocratic regimes	G	SI	C
	Measures for facilitating access to products by handicapped persons or communities in development	G	PP/IP	Q
	Financial help for social projects by agreement with government	G	CA	C
	Taxes and fiscal sanctions paid for infringements of relations with the community	G	SI	C
Relationship with the Local Community	Accusations from the community about company actions disrespectful of local customs	G	SI	Q
	Measures of financial, social and political support made by the company at the local level	G	SI	Q
	New businesses attracted to the local community through the company's influence	ND	ND	Q
	Programs and practices for evaluating and managing impacts on local communities	G	PP	Q
Others	Is there a policy for supporting the community?	G	PP	Q
	Total financial contribution to social action	G	CA	C
	Financial help for social projects by agreement with government	G	CA	C

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CUSTOMERS PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Classification and consultation	Classification of the "customers" stakeholder group by subcategory	G	CA/SI	C
	Channels of consultation and dialogue with customers on matters considered relevant to CSR	G	SI	C/Q
	Enumerate criteria of health and safety in your products	G	SI/PP	Q
Health and Safety of the Customer	Number of products withdrawn from the market due to problems of safety and/or health	G	SI	C
	Number of incidents related to the safety of products	G	SI	C
	Are technical studies and research carried out for the diagnosis and solution of the potential damage products and services may cause?	G	SI	Q
	In the affirmative case, are the results obtained divulged to your commercial partners?	G	SI	Q
	Are preventive or corrective measures adopted promptly?	G	SI	Q
	Is information from the research on these risks made available to the public?	G	SI	Q
	Do you seek continuous improvement of your products and services? Do you replace them with new versions that are more efficient and safe, and that represent lower risk to the health of the employee, when these are developed?	G	SI	Q
	In which phases of the life cycle of products and services are they evaluated in order to improve them in respect of their impacts on the health and safety of the customers?	G	SI	Q
	What percentage of product categories are evaluated, in order to improve them in respect of their impacts on the health and safety of the customers?	G	SI	C
	Commercial communication and other marketing activities	Are consumers informed about the conditions in which the products are manufactured?	G	PP/SI
Are customers given the clearest possible information on the conditions of sale (price, conditions of payment, delivery, guarantees, after-sales service)?		G	PP/SI	Q
Are consumers clearly informed on the care necessary in using your products and services?		G	PP/SI	Q
If so, in what part of the labeling is this information given?		G	SI/PP/IP	Q
State the values that you promote in your communications policy		G	SI/PP/IP	Q
Before a publicity campaign, do you conduct an analysis to confirm that the publicity conforms to the ethical values of the company?		G	PP/IP	Q
Before a publicity campaign, do you conduct an analysis to confirm that the publicity conforms to laws protecting the rights of consumers?		G	PP/IP	Q
Is the prohibition of unethical selling practices made formally explicit in the declaration of company principles, vision and/or mission?		G	PP/IP	Q
Are periodical assessments made of the sales personnel to ensure that they do not utilize dishonest selling techniques?		G	PP	Q
Are the sales personnel given instruction and training on ethical selling practices?		G	SI/PP	Q
Privacy	Are there incentives for sales personnel linked to consumer satisfaction?	G	PP	Q
	Is the information given on the product label relating to instructions for use or conditions of guarantee updated periodically?	G	PP	Q
	Are the customer data bases registered with the National Agency for the Protection of Data?	G	FE	Q
	State the measures established for ensuring the security of the data and information on customers	G	PP	Q
Accusations and Non-compliances	Is information, especially that in data bases, utilized ethically, without invading the privacy of the individual?	G	PP	Q
	Nº of accusations for non-compliance with regulations concerning the health and safety of the customer	G	SI	C
	Nº of complaints ratified by official regulatory authorities responsible for supervising or regulating products and services in respect of health and safety	G	SI	C
	Incidents of non-compliance with regulations on the safety of products and services	G	SI	C
	Amount of fines imposed for non-compliance with regulations in relation to the use of products and services	G	SI	C
	Nº of accusations for non-compliance with regulations on information and labeling of products	G	SI	C
	Number of sanctions imposed for non-compliance with the regulations and codes on labels	G	SI	C
	Nº accusations received for publicity campaigns not respectful of human rights	G	SI	C
	Number of publicity campaigns reported to regulatory authorities	G	SI	C
	Amount of fines imposed for non-compliance with regulations in relation to the delivery of products and services	G	SI	C
	How many lawsuits has the company faced for violating individual privacy in its selling procedures?	G	SI	C
	Number of agreements made with customers	G	SI	C
	Number of agreements made with customers that have been broken	G	SI	C

CUSTOMERS PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
	Number of administrative and/or judicial processes faced for violation of laws protecting Consumer Rights	G	SI	C
	Does the company voluntarily observe set arbitration procedures for resolving conflicts with consumers?	G	SI	Q
	What procedures for dialogue and negotiation are in place for resolving lawsuits brought by customers?	G	SI/PP	Q

CUSTOMERS PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Complaints and claims	Number of complaints made with respect to the privacy of personal data	G	SI	C
	Average number per year of complaints and incidents with customers recorded	G	SI	C
	Are there systems in place for rapid response to claims for damages made by consumers?	G	SI/PP	C
	Is there a system for recording consumer complaints?	G	SI/PP	Q
	Does the company have a Customer Attention Service?	G	SI/PP	Q
	Total calls attended by the Customer Attention Service	G	SI	C
	Customer complaints as a percentage of total calls attended	G	SI	C
	Percentage of complaints not resolved	G	SI	C
	Average time taken to resolve a complaint (days)	G	SI	C
	Number of innovations implemented as a result of calls received by the Customer Attention Service	G	SI	C
	Result of the survey of customer satisfaction	G	SI	C
	Is there a postbox or telephone number for receiving suggestions?	G	SI	Q
	Codes of conduct	State the codes of ethics observed by the company in respect of publicity and marketing	G	PP
Is there a code of conduct for the organization's relations with its customers?		G	PP/IP	Q
In the affirmative case, is there a protocol and/or external audit for monitoring adherence?		G	PP	Q
Relationships with Customers	Dialogue and transparency	G	SI/PP	Q
	Participation	G	PP	C/Q
	Others	G	SI/FE/PP	Q
Products and services	Number of products and services developed with social or environmental criteria	G	SI/PP	C
	List the products and services developed with CSR criteria	G	SI/PP	Q
	Indicate the percentage of these in which some stakeholder group has been involved	G	SI	C
	Actions undertaken to improve the accessibility of products and services and customer attention centers	G	SI/PP	Q

COMPETITION PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Relationship and alliances with competitors	Alliances with competitors to carry out projects and investments	G	FE	Q
	The code of ethics of the company is explicit in promoting and defending fair competition	G	PP	Q
	The posture of the organization towards the competition is discussed internally and a fair positioning is sought	G	PP	Q
	Does a code of behavior exist for the organization's relationship with its competitors?	G	SI	Q
	In the affirmative case, is there a protocol for monitoring adherence to the code?	NA	NA	Q
	Associations are developed with its competitors with the object of creating a culture of social responsibility in commercial relationships	G	FE	Q
	The company participates in consortia and sectoral groupings	G	FE	Q
	The code of ethics of the company expressly prohibits corrupt practices to gain commercial advantages (for example, illegitimate pressures or extortion)	G	PP	Q
	Nº of accusations made by competitors for bribery and corruption	G	SI	C
	Nº of court cases filed for unauthorized utilization of trade names, brands or other similar types of property of competitors	G	SI	C
Accusations	Nº of court cases for industrial espionage	G	SI	C
	Sanctions imposed for unfair competition	G	SI	C
	Accusations of monopolistic/oligopolistic practices	G	SI	C

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(*) There is an explanation of the different review procedures and the boundary of the information reported on page 11 of the present report.

APPENDIX II: TABLE OF 2009 XBRL INDICATORS

ENVIRONMENTAL PERFORMANCE INDICATORS				
ASPECT	IND.	Scope	A.P.	T.I.
Information - Transparency	General	G	PP/SI/FE	C/Q
	Environmental investment and costs	G	CA/SI	C
	Products and services	G	PP	Q
	Regulation - Behavior	G	PP	Q
	Transport	G	SI	C/Q
Accusations	Number of environmental accusations or infractions dealt with	G	SI	C
	Monetary amount of the environmental accusations dealt with	G	SI	C
	Number of non-monetary environmental sanctions imposed	G	SI	C
	Number of complaints received in respect of damage to the natural environment	G	SI	C
	General	G	SI	C
Emissions, Discharges and Residues	Use and contamination of the soil	G	SI	C
	Water contamination	G	SI	C
	Air contamination	G	SI	C
	Acoustic contamination	G	SI	C
	Residues	G	SI	C
Recycling	Kg of material recycled, by category	G	SI	C
	Material recycled, as a percentage of total material	G	SI/CC	C
	Products sold and packaging recovered at the end of their useful life, as a percentage of the total	NA	NA	C
	Volume of water re-utilized [cubic meter]	G	SI	C
	Equipment re-utilized per year, as a percentage of the total	ND	ND	C
Consumption	Compensations for the extraction of non-renewable resources	NA	NA	Q
	Loss of heat in buildings	ND	ND	C
	Reduction of use of substances extracted from the Earth's crust	NA	NA	C
	Consumption of renewable energy as a percentage of the total consumption of energy	G	SI	C
	Direct and indirect consumption of energy, by primary sources	G	SI	C
	Consumption of water	G	SI	C
	Energy saving due to improvements and conservation of installations [GJ]	G	SI	C
	Deforestation (indiscriminate cutting of trees) [ha]	G	SI	C
Climate change / biodiversity	Impacts on protected and unprotected natural spaces with high diversity of species	G	SI	Q
	Have strategies been implemented for the management of impacts on biodiversity?	G	PP/FE	Q
	State any species in danger of extinction affected by the activities of the organization	G	SI	Q
	Nº of species of flora in danger of extinction threatened or destroyed by the activities of the company	G	SI	C
	Nº of species of fauna in danger of extinction threatened or destroyed by the activities of the company	G	SI	C
	Measures taken to combat climate change	G	PP/FE	Q
	State if the company takes any action to make the public aware of and sensitive to Climate Change	G	PP/FE	Q
	Number, type and scope of environmental certifications obtained	G	SI	Q
Certification	Hours of training given in environmental matters, per employee, per year	G	SI	C
	Suppliers and subcontractors with environmental certification, as a percentage of the total	ND	ND	C
	Number of potentially dangerous practices recorded annually	G	SI	C
	Work units audited for environmental performance per year, as a percentage of the total	G	SI	C
	Average length of time elapsing from detection of an environmental non-conformity to taking corrective action on it [days]	G	SI	C

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APPENDIX III: 2009 CENTRAL SCOREBOARD

TABLE OF CAN's 2009 CCI INDICATORS (*)

ASPECT	IND.	Scope	A.P.	T.I.
Economic	Revenue	G	CA	C
	Employee compensation		CA	C
	Suppliers expenses	G	CA	C
	Owners retribution	NA	NA	C
	Public Administration expenses	G	CA	C
	Economic contribution to the community	G	CA	C
	Distributed Economic Value (DEV) Result	G	CA	C
	Level of debt	G	CA	C

ASPECT	IND.	Scope	A.P.	T.I.
Social	Employees	G	CA/SI	C
	Gender diversity of employees	G	CA/SI	C
	Gender diversity of management board	G	SI/CC	C
	Job stability	G	SI/CC	C
	Accidents and diseases at workplace	G	SI/CC	C
	Absenteeism	G	SI/CC	C
	Employee turnover	G	SI/CC	C
	Seniority	G	SI	C
	Employees training	G	SI/CC	C
	Non compliance with legal regulation concerning customers	G	SI	C
	Locally based suppliers	G	SI/CC	C
	CSR certified suppliers	ND	ND	C
	Payment period to suppliers	G	SI	C

ASPECT	IND.	Scope	A.P.	T.I.
Environmental	Energy consumption	G	SI/CC	C
	Water consumption	G	SI/CC	C
	Polluting emissions	G	SI/CC	C
	Waste generation	G	SI/CC	C
	Waste processed	G	SI/CC	C

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KEY TO REVIEW PROCEDURES AND SCOPE OF INFORMATION

KEY Review Procedure	CA	Assurance with CAN's audited 2009 Individual Annual Accounts and Management Report.	IP	Comparison of the quantitative and/or qualitative information with the public information disclosed by CAN to the markets or on its own Website.
	IG	Comparison with CAN's 2009 Annual Report of Good Corporate Governance, approved in March 2010.	PP	Assurance of the existence of the Policies, Systems and Procedures described.
	FE	Comparison of the quantitative and qualitative information from CAN's internal systems with external sources for sampling purposes. Depending on the indicator, the external sources used were reports issued by third parties for internal use at CAN, press articles, access to non-CAN Websites, invoices, payroll, among others.	CC	Assurance of the calculations made following the methodology applied by CAN.
	PM	Assurance of adherence to the Global Compact and the Equator Principles.	NA	Assurance that the criteria used to allocate "not applicable" to the work performed by CAN are reasonable.
	SI	Assurance of suitable collection of the data reported using internal information systems and/or comparison of the qualitative information with documents provided by the sections or departments responsible.	ND	Indicators applicable to CAN's work on which no information is available or no information has been disclosed or no information exists in the Entity.

KEY Boundary of the information provided	G	CAN
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