



Mexico City, February 15, 2019

The Audit Committee  
Quáalitas Controladora, S. A. B. de C. V.:

In connection with the audit of the financial statements of Quáalitas Controladora, S. A. B. de C. V. (“the Company”) for the year ended December 31, 2018 and with the aim of the Audit Committee performs the activities mentioned in article 20 of the “*General provisions applicable to entities and issuers overseen by the National Banking and Securities Commission that engage services for the external audit of basic financial statements*” (“the Provisions”), issued by the National Banking and Securities Commission (“the Commission”) and published in the Official Federal Gazette on April 26, 2018, I hereby state the following:

- I. I am a Public Accountant, currently certified as evidenced by document 6924 issued to such end by the Mexican Institute of Public Accountants. Furthermore, I have met the requirements noted in articles 4 and 5 of the Provisions, mentioned below:

*Article 4*

- (i) I am a Partner at KPMG Cárdenas Dosal, S. C. (“the Firm”), which was engaged by the Company to provide external audit services of basic financial statements. The Firm conforms to the provisions 9 and 10 of the Provisions.
- (ii) Both the Firm and I have current registration issued by the General Administration of Federal Fiscal Auditing under the Ministry of Finance and Public Credit. Registration numbers are: for the Public Accountant, 15077, issued on November 28, 2001 and for the Firm, KPMG Cárdenas Dosal, S. C., 00101.
- (iii) I have professional experience of at least ten years in external auditing engagements relating to entities of the financial sector or also ten years of experience in other sectors.

*Article 5*

- i. I am independent in terms of article 6 of the Provisions.

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- ii. I have neither been expelled nor suspended in my rights as member of the Public Accountants College of Mexico.
  - iii. I have not been condemned by an irrevocable judicial decision due to property or deceit crimes that has warranted imprisonment.
  - iv. I am not unfit to engage in trade, hold an employment, position or role in public service or the Mexican financial system and have not been declared bankrupt or insolvent without having been restated.
  - v. I have no background of having a suspension or revocation of a certification or registration that to act as independent external auditor is required for reasons attributable to myself, and which had been caused by willful or malicious misconduct.
  - vi. I have neither been nor have I received an offer to be a member of the Company's board or management or, as applicable, of its subsidiaries, associates, entities with which joint control arrangements are made or legal entities that are part of the same Business Group or Partnership.
  - vii. I have no pending litigation with the Company or, as appropriate, with its subsidiaries, associates, entities with which joint control arrangements are made or legal entities that are part of the same Business Group or Partnership.
- II. At the date I provided the external audit services, I comply with the requirements referred to by the aforementioned articles 4 and 5. Moreover, the Firm and the persons who shall comprise the audit engagement team conformed to articles 6, 7, 9 and 10 with reference to article 14 of the Provisions.
- III. KPMG Cárdenas Dosal, S. C. has documentary evidence of the implementation of the quality control system referred to by article 9 of the Provisions and is involved in a quality assessment program that complies with the specified requirements of Article 12 of the Provisions.

Also, I grant my consent to provide to the Audit Committee the information it required so as to verify compliance of the foregoing requirements. Additionally, through this report, the Firm was required to retain the information that supports compliance of the foregoing requirements, either physically or in digital format images, in magnetic or optical media, for a minimum term of five years from the end of the audit of the 2018 audit of the basic financial statements.

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Let me just point out that the partner, quality review partner and the engagement manager have been the Company's independent external auditor for 2, 2 and 1 year, beginning in the years 2016, 2016 and 2017, respectively, and that the Firm has audited the Company for 3 years, beginning in 2016.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Rafael Gutiérrez Lara', written over a set of horizontal and vertical lines that form a grid or signature guide.

Rafael Gutiérrez Lara  
Partner