

Mexico City, March 25, 2020

The Board of Directors, the Audit Committee and the Stockholders  
Quálitas Controladora, S. A. B. de C. V.:

In connection with the audit of the financial statements of Quálitas Controladora, S. A. B. de C. V. (“the Issuer”) for the year ended December 31, 2020, I hereby stated under penalty of perjury, in accordance with article 37 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, also known as the Unique Circular of External Auditors or CUAE), issued by the National Banking and Securities Commission (“the Commission”) and published in the Official Federal Gazette on April 26, 2018, the following:

- I. I am a Public Accountant, currently certified as evidenced by document 14755 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 CUAE, mentioned below:

*Article 4*

- (i) I am a Partner at KPMG Cárdenas Dosal, S. C. (“the Firm”). The Firm conforms to the articles 9 and 10 of the CUAE.
- (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, 18255, issued on April 4, 2014 and for the Firm, KPMG Cárdenas Dosal, S. C., 101, issue on April 28, 1993.
- (iii) I have professional experience of more than ten years in external audit.

*Article 5*

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

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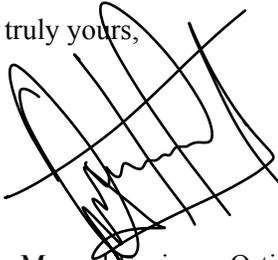
- v. I have no background of having a suspension or revocation of a certification or registration that to act as independent external auditor is required for reasons attributable to myself, and which had been caused by willful or malicious misconduct.
  - vi. I have neither been nor have I received an offer to be a member of the Issuer'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 Issuer 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, during the audit and until the issuance of the external audit report, as well as the communications and opinions required by the article 15 of the CUAE, 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 CUAE.
- III. KPMG Cárdenas Dosal, S. C. has documentary evidence of the implementation of the quality control system referred to by article 9 of the CUAE and is involved in a quality assessment program that complies with the specified requirements of Article 12 of the CUAE.

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 since finish the audit of the basic financial statements of Quálitas Controladora, S. A. B. de C. V.

I stated that as the person who signed this letter and as a partner in charge of the external audit, this was the second year that participated in the Issuer's audit, and that the Firm has audited the Issuer for 5 years.

This communication is issued only for the purpose described in the first paragraph thereof and for the information of the Audit Committee, therefore, it should not be used for any other purpose, nor be distributed to other parties.

Very truly yours,



Víctor Manuel Espinosa Ortiz.  
Partner