

Report by the Independent Auditors To the Board of Directors of Quálitas Controladora, S.A.B. de C.V.

We have examined the fulfillment by Quálitas Controladora, S.A.B. de C.V. (the "Company"), regarding the assertions of the management (the Assertions) related to tax obligations and articles 32- H of the Tax Code of the Federation (CFF, by its acronym in Spanish) section I, and rule 2.20.1 of the Amendment to the Tax Law (RMF, by its acronym in Spanish), issued during the year ended on December 31st, 2014.

Said transactions are linked to the own activities of the Entity, were conducted, are duly registered and are shown in the attached sections. The management of the Entity is responsible for the fulfillment of said requirements. Our responsibility consists on expressing an opinion regarding the fulfillment of the described requirements based on our review.

Our review was conducted in accordance with the standards for assurance issued by the *Instituto Mexicano de Contadores Públicos* (Mexican Institute of Public Accountants), which include the review, based on selective evidence, of evidence regarding the fulfillment by the Entity of the payment of taxes under the terms of articles 32- H of the Tax Code of the Federation (CFF, by its acronym in Spanish), and rule 2.20.1 of the Amendment to the Tax Law (RMF, by its acronym in Spanish) for 2015, as well as the enforcement of other proceedings we consider required under the circumstances.

We consider that our review provides reasonable basis for issuing an opinion. Likewise, our review was not conducted in order to express a legal opinion on the fulfillment of the specific stipulations described in the above paragraph, by the Entity.

In our opinion, assertions by the management of the Entity fulfill, in all significant matters, tax obligations indicated under the terms of articles 32- H of the Tax Code of the Federation (CFF, by its acronym in Spanish), and rule 2.20.1 of the Amendment to the Tax Law (RMF, by its acronym in Spanish) for 2015, for the term ending on December 31st, 2014.

Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited

/ ILLEGIBLE SIGNATURE /
C.P.C. Francisco Javier Vázquez Jurado

Mexico, Federal District, June 30th, 2015.