

TAX ADMINISTRATION SERVICE

2018 TAX REPORT FILING SYSTEM

TAXPAYER'S:

QUALITAS CONTROLADORA S A B DE C V

ANNEX: REPORT

REPORT ON TAXPAYER'S SITUATION REVIEW

DECEMBER 31, 2018

THE BOARD OF DIRECTORS AND STOCKHOLDERS

THE MINISTRY OF FINANCE AND PUBLIC CREDIT

TAX ADMINISTRATION SERVICE (SAT)

DECENTRALIZED FISCAL AUDIT ADMINISTRATION OF NORTHERN MEXICO CITY

QUÁLITAS CONTROLADORA, S. A. B. DE C. V.

1. I HEREBY ISSUE THIS REPORT REGARDING THE AUDIT CONDUCTED UNDER THE INTERNATIONAL STANDARDS ON AUDITING (ISAs) OF THE FINANCIAL STATEMENTS PREPARED BY THE MANAGEMENT OF QUÁLITAS CONTROLADORA, S. A. B. DE C.V. IN ACCORDANCE WITH ARTICLE 32-A OF THE FEDERAL FISCAL CODE (FFC), ARTICLE 58, SECTIONS I, IV AND V FROM THE FFC'S REGULATION (FFCR), RULES 2.13.7. AND 2.13.15. OF THE MISCELLANEOUS TAX RESOLUTION FOR 2019 (MTR) AND THE INTEGRATION AND CHARACTERISTIC INSTRUCTIONS AND THE GUIDELINE FORMS FOR FILING THE AUDIT REPORT ON FINANCIAL STATEMENTS FOR TAX PURPOSES CONTAINED IN ANNEX 16 OF THE MTR.

AS A CONSEQUENCE OF THIS AUDIT, I ISSUED AN UNQUALIFIED OPINION DATED JULY 25, 2019.

(CONTINUED)

2. ONLY FOR THE PROVISIONS OF THIS ITEM 2., I DECLARE UNDER OATH TO STATE THE TRUTH, PURSUANT TO ARTICLES 52, SECTION III OF THE FEDERAL FISCAL CODE, 57 AND 58, SECTION III OF THE REGULATION TO THE FFC AND RULE 2.13.16. OF THE MTR THAT:

A. REGARDING THE AUDIT CONDUCTED UNDER ISAs, OF THE FINANCIAL STATEMENTS OF QUÁLITAS CONTROLADORA, S. A. B. DE C. V.(THE COMPANY), FOR THE YEAR ENDED DECEMBER 31, 2018, REFERRED HERETO UNDER ITEM 1. ABOVE, I ISSUED AN UNQUALIFIED OPINION THAT DOES NOT IMPACT THE DETERMINATION, CALCULATION AND PAYMENT OF FEDERAL TAXES AND CONTRIBUTIONS.

B. AS PART OF THE AUDIT, DESCRIBED IN ITEM 1 ABOVE, I REVIEWED THE ADDITIONAL INFORMATION AND DOCUMENTATION PREPARED BY AND UNDER THE COMPANY'S RESPONSIBILITY, IN ACCORDANCE WITH ARTICLES 32-A OF THE FFC; 58 SECTIONS I, IV AND V OF THE FFCR, RULES 2.13.7 & 2.13.15. OF THE MTR AND THE GUIDELINE FORMS AND THE INTEGRATION INSTRUCTIONS AND CHARACTERISTICS FOR FILING OF THE AUDIT REPORT OF FINANCIAL STATEMENTS FOR TAX PURPOSES CONTAINED IN ATTACHMENT 16 OF THE MTR, FILED ON THE 2018 TAX REPORT FILING SYSTEM (SIPRED, PER ITS SPANISH ACRONYM) VIA INTERNET TO THE TAX ADMINISTRATION SERVICE. I HAVE AUDITED THIS INFORMATION AND DOCUMENTATION, ON A SELECTIVE TESTING BASIS, USING THE AUDIT PROCEDURES APPLICABLE IN THE CIRCUMSTANCES, TO THE EXTENT REQUIRED TO EXPRESS MY OPINION ABOUT THE FINANCIAL STATEMENTS, COLLECTIVELY CONSIDERED, IN ACCORDANCE WITH ISAs. SUCH INFORMATION IS INCLUDED FOR EXCLUSIVE USE AND ANALYSIS BY THE DECENTRALIZED FISCAL AUDIT ADMINISTRATION OF NORTHERN MEXICO CITY. BASED ON THE AUDIT CONDUCTED, I DECLARE AS FOLLOWS:

I. AS PART OF THE SELECTIVE TESTING CONDUCTED IN COMPLIANCE WITH ISAs, I REVIEWED THE TAXPAYER SITUATION REFERRED TO IN ARTICLE 58, SECTION V OF THE REGULATION TO THE FEDERAL FISCAL CODE, RULE 2.13.19. AND SECTION XVI OF RULE 2.13.16. OF THE MTR, FOR THE PERIOD OF THE AUDITED FINANCIAL STATEMENTS, AND TO THE EXTENT OF THE SELECTIVE TESTING, I REVIEWED THAT GOODS AND SERVICES ACQUIRED OR SOLD OR GRANTED FOR USE OR ENJOYMENT TO THE COMPANY, WERE EFFECTIVELY RECEIVED, DELIVERED OR RENDERED, RESPECTIVELY. PURSUANT TO SECTION II OF THE RULE 2.13.16. OF THE MTR, THE TESTS APPLIED DID NOT INCLUDE THE EXAMINATION RELATED TO THE COMPLIANCE WITH THE PROVISIONS FOR CUSTOMS AND FOREIGN TRADE MATTERS.

MY WORK PAPERS INCLUDE EVIDENCE OF THE AUDIT PROCEDURES APPLIED TO THE ITEMS SELECTED ON A SAMPLING BASIS AND SUPPORTING THE CONCLUSIONS DRAWN.

(CONTINUED)

II. I VERIFIED, BASED ON SAMPLE TESTING AND ISAs, THE CALCULATION AND PAYMENT OF THE FEDERAL TAX CONTRIBUTIONS DUE IN THE YEAR, INCLUDED IN THE LIST OF CONTRIBUTIONS PAYABLE BY THE TAXPAYER AS DIRECT RESPONSIBLE PARTY OR AS WITHHOLDER.

AS THE COMPANY DOES NOT HAVE ANY EMPLOYEES, NO EMPLOYEE-EMPLOYER CONTRIBUTIONS WERE PAYABLE TO THE MEXICAN INSTITUTE OF SOCIAL SECURITY (IMSS, FOR ITS SPANISH ACRONYM) FROM WAGES AND SALARIES.

III. GIVEN THEIR NATURE AND THE APPLICATION METHOD USED, WHEN APPLICABLE, IN PREVIOUS YEARS, I REVIEWED THE CONCEPTS AND AMOUNTS DETAILED IN THE ATTACHMENTS BELOW:

- RECONCILIATION BETWEEN ACCOUNTING AND TAX INCOME FOR PURPOSES OF INCOME TAX AND
  
- RECONCILIATION BETWEEN AUDITED INCOME AS PER THE STATEMENT OF INCOME AND TAXABLE INCOME FOR INCOME TAX PURPOSES, AND THE TOTAL AMOUNT OF THE ACTS OR ACTIVITIES FOR VALUE ADDED TAX (VAT) PURPOSES OF THE MONTHLY FINAL PAYMENTS FOR THE YEAR ENDED DECEMBER 31, 2018.

IV. DURING THE YEAR, I HAD NO KNOWLEDGE THAT THE TAXPAYER MAY HAVE FILED AMENDED TAX RETURNS THAT MAY HAVE MODIFIED THOSE FOR PREVIOUS YEARS. FURTHERMORE, I REVIEWED THE AMENDED TAX RETURNS I WAS AWARE OF, AS FILED BY THE TAXPAYER FOR TAX DIFFERENCES IN THE AUDITED YEAR, CONFIRMING THAT WERE FILED IN ACCORDANCE WITH THE TAX PROVISIONS.

V. AS THE COMPANY DOES NOT HAVE ANY EMPLOYEES, IT DID NOT DETERMINE ANY PAYMENT FOR EMPLOYEES' STATUTORY PROFIT SHARING.

VI. I REVIEWED, ON A SAMPLE TESTING BASES, THE BALANCES OF THE ACCOUNTS INDICATED IN THE ATTACHMENTS RELATED TO THE COMPARATIVE ANALYSIS OF EXPENSE SUB-ACCOUNTS, COMPARATIVE ANALYSIS OF OTHER COMPREHENSIVE FINANCIAL INCOME SUB-ACCOUNTS, RECONCILING, AS APPLICABLE: A) DIFFERENCES WITH THE BASIC FINANCIAL STATEMENTS, ARISING FROM RECLASSIFICATIONS FOR FILING, AND B) THE DETERMINATION OF THE DEDUCTIBLE AND NONDEDUCTIBLE AMOUNTS FOR INCOME TAX PURPOSES.

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VII. FOR THE YEAR ENDED DECEMBER 31, 2018, I HAD NO KNOWLEDGE THAT THE COMPANY MAY HAVE BEEN ISSUED ANY RESOLUTIONS FROM THE TAX OR JURISDICTIONAL AUTHORITIES (FEDERAL COURT OF ADMINISTRATIVE JUSTICE (FORMERLY, THE FEDERAL COURT OF FISCAL AND ADMINISTRATIVE JUSTICE) OR MEXICO'S SUPREME COURT OF JUSTICE - DISTRICT COURTS AND COLLEGIATE CIRCUIT COURT), OR THAT IT MAY HAVE RECEIVED ANY TAX INCENTIVES, EXEMPTIONS, SUBSIDIES OR CREDITS.

VIII. DURING THE YEAR, THE COMPANY WAS NOT JOINTLY RESPONSIBLE IN ITS CAPACITY AS WITHHOLDER FOR SHARES SOLD BY NONRESIDENTS.

IX. IT WAS IMPRACTICAL TO DETERMINE THE PERCENTAGE OF THE SCOPE OF REVIEW OF FOREIGN EXCHANGE GAINS AND LOSSES; HOWEVER, I REVIEWED THE FOREIGN EXCHANGE GAINS AND LOSSES PROVING THE FOREIGN EXCHANGE RATES APPLICABLE AS AT THE DATE OF TRANSACTION, PAYMENT, AND COLLECTION DATES AND AS OF THE END OF YEAR.

X. AS OF DECEMBER 31, 2018, BALANCES WITH COMPANY'S RELATED PARTIES ARE DISCLOSED IN NOTE 7 TO THE FINANCIAL STATEMENTS, INCLUDED IN SIPRED ATTACHMENT "NOTES TO THE FINANCIAL STATEMENTS". TRANSACTIONS ENTERED WITH RELATED PARTIES FOR THE YEAR, ARE DISCLOSED IN SIPRED ATTACHMENT 16 "TRANSACTIONS WITH RELATED PARTIES".

XI. AS PART OF THE SCOPE OF SAMPLE TESTING, I REVIEWED THE COMPLIANCE WITH THE OBLIGATIONS REGARDING TRANSACTIONS WITH RELATED PARTIES IN ACCORDANCE WITH THE PROVISIONS OF THE FOLLOWING LAWS: ARTICLES 11, 27, SECTION XIII; 28, SECTIONS XVII, FOURTH PARAGRAPH, LETTER B) XXIX AND 76, SECTIONS XII OF THE INCOME TAX LAW.

XII. DURING THE YEAR ENDED DECEMBER 31, 2018, THE COMPANY INCLUDED IN THE ATTACHMENT OF 2018 SIPRED GENERAL DATA, THE INFORMATION RELATED TO THE APPLICATION OF CRITERIA OTHER THAN THOSE PROVIDED BY THE TAX AUTHORITY PURSUANT TO PARAGRAPH H) OF SECTION I OF ARTICLE 33 OF THE CURRENT FFC AS OF DECEMBER 31, 2018. THE TAXPAYER DECLARED, IN THE REFERRED ATTACHMENT, THAT DURING THE YEAR ENDED DECEMBER 31, 2018, IT DID NOT APPLY ANY SUCH CRITERIA.

XIII. AS THE INSTITUTION APPLIED THE PROVISIONS OF ARTICLE NINE, SECTION X OF THE TRANSITIONAL LAWS FOR 2014 IN TERMS OF THE INCOME TAX LAW, THE MULTIPLE INFORMATION TAX RETURN AND THE ATTACHMENTS THERETO WERE NOT FILED AS OF DECEMBER 31, 2018.

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## OTHER MATTERS

3. MY ANSWERS TO THE QUESTIONS ABOUT THE TAX DIAGNOSIS AND FOR TRANSFER PRICING MATTERS, WHICH ARE PART OF THE INFORMATION INCLUDED IN THE SIPRED, ARE BASED ON THE RESULTS FROM MY AUDIT TO THE BASIC FINANCIAL STATEMENTS, JOINTLY CONSIDERED, OF QUÁLITAS CONTROLADORA, S. A. B. DE C. V. AS OF DECEMBER 31, 2018 AND FOR THE YEAR ENDED AS OF SUCH DATE, WHICH WAS CONDUCTED IN ACCORDANCE WITH THE ISAs. CONSEQUENTLY, ANSWERS THAT INDICATE COMPLIANCE WITH THE TAX LAWS, ARE SUPPORTED ON: A) THE RESULT OF THE AUDIT CONDUCTED IN ACCORDANCE WITH ISAs, OR B) THE FACT THAT DURING THE AUDIT, BASED ON ISAs, I REVIEWED AND WAS NOT AWARE OF ANY NONCOMPLIANCE WITH THE TAXPAYER'S OBLIGATIONS.

SOME ANSWERS TO QUESTIONS OF THE FISCAL DIAGNOSIS AND TRANSFER PRICING ARE LEFT BLANK BECAUSE: 1) THEY ARE NOT APPLICABLE TO THE COMPANY 2) THERE IS NOT A POTENTIAL ANSWER, OR 3) INFORMATION WAS NOT REVIEWED, AS IT IS NOT PART OF THE AUDIT SCOPE, WHICH CONSTITUTES A NONCOMPLIANCE WITH THE TAX LAWS.

4. REGARDING THE ANSWERS PROVIDED BY THE COMPANY ABOUT THE TAXPAYER DIAGNOSIS AND TRANSFER PRICING MATTERS, INCLUDED IN THE ATTACHMENTS "GENERAL DATA" AND "TAXPAYER INFORMATION ON TRANSACTIONS WITH RELATED PARTIES", RESPECTIVELY, WHICH ARE PART OF THE INFORMATION INCLUDED IN THE SIPRED, I HAVE ANALYZED AND REVIEWED THAT SUCH ANSWERS ARE CONSISTENT TO THE AUDIT RESULT, BASED ON ISAs.

CONSEQUENTLY, ANSWERS INDICATING COMPLIANCE WITH THE TAX LAWS BY THE TAXPAYER, ARE SUPPORTED ON THE FACT THAT, DURING THE AUDIT CONDUCTED, A REVIEW WAS CONDUCTED AND THERE WAS NOT ANY NONCOMPLIANCE REGARDING THE TAX OBLIGATIONS REFERRED TO IN SUCH QUESTIONS.

FURTHERMORE, SOME QUESTIONS REQUIRE INFORMATION THAT IS NOT PART OF THE BASIC FINANCIAL STATEMENTS; THUS ANSWERS WERE PROVIDED BY THE COMPANY AND ARE NOT PART OF THE AUDIT SCOPE.

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5. AS OF DECEMBER 31, 2018, NO MATERIAL DIFFERENCES WERE IDENTIFIED IN CONTRIBUTIONS PAYABLE BY THE TAXPAYER AS DIRECT PARTY AND NOT IN ITS CAPACITY AS WITHHOLDER.

MEXICO CITY, JULY 25, 2019

A handwritten signature in blue ink, appearing to be 'VÍCTOR MANUEL ESPINOSA ORTIZ', written over a faint grid pattern.

VÍCTOR MANUEL ESPINOSA ORTIZ  
REGISTRATION NUMBER 18255 AT THE GENERAL  
ADMINISTRATION OF FEDERAL FISCAL AUDIT.