



México City, March 25, 2024

To the Board of Directors, the Audit and Corporate Practices Committee
and to the Shareholders of Quálitas Controladora, S. A. B. de C. V.:

By means of this letter and in connection with the audit of the consolidated financial statements of Quálitas Controladora, S. A. B. de C. V. and subsidiaries (the Issuer) for the year ended December 31, 2023, I declare, under oath to tell the truth, that in accordance with article 37 of the "General Provisions applicable to entities and issuers supervised by the National Banking and Securities Commission that hire external audit services for basic financial statements" (the Provisions, also known as Circular Única de Auditores External or "CUAE"), issued by the National Banking and Securities Commission (the "Commission") and published in the Official Gazette of the Federation on April 26, 2018, the following:

- I. I am a Public Accountant and my current certification number is: 14755 issued by the Mexican Institute of Public Accountants, A. C. Also, I comply with the requirements indicated in articles 4 and 5 of the CUAE. I am a Partner of KPMG Cárdenas Dosal, S. C. (the "Firm" or "KPMG"). Both KPMG and the person signing this declaration have a valid registration issued by the General Administration of Federal Fiscal Audit of the Tax Administration Service (AGAFF). The registration numbers are: Public Accountant 18255 issued on April 4, 2014 and that of KPMG is 101 issued on April 28, 1993.
- II. From the date on which the external audit services are provided, during its development and until the issuance of the external audit report, as well as the communications and opinions required in accordance with the provisions of article 15 of the CUAE, I comply with the requirements referred to in articles 4 and 5 mentioned above. Also, KPMG and the people who are part of the audit team complies with the provisions of articles 6, 9 and 10, in relation to article 14 of the CUAE.
- III. KPMG has documentary evidence of the implementation of the quality control system referred to in article 9 of the CUAE and participates in a quality assessment program that meets the requirements contemplated in article 12 of the CUAE.

I give my consent to provide the Commission with the information that it requires, in order to verify compliance with the above requirements. Additionally, by means of the present, KPMG is obliged to keep the information that supports compliance with the above requirements, physically or through images in digital format, in optical or magnetic media, for a minimum period of five years from the date of which concluded the audit of basic financial statements of the Issuer.

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Would like to point out that the undersigned partner in charge of the independent external audit has participated in that capacity in the audit of the Issuer for 5 years, and that KPMG has audited the Issuer for 8 years.

This declaration is issued solely for the purpose described in the first paragraph of the same and for the information of the Shareholders, Board of Directors, Audit Committee and Corporate Practices and the Commission, therefore, it should not be used for any other purpose, nor be distributed to other parties.

KPMG Cardenas Dosal, S. C.

Victor Manuel Espinosa Ortiz
Partner- Audit