



Mexico City, March 24, 2025

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

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, 2024, I hereby 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 contract external audit services of basic financial statements*" (the Provisions, also known as the Circular Única de Auditores Externos 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 I have the current certification number 13050 issued for this purpose by the Mexican Institute of Public Accountants, A.C. Likewise, 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 undersigned have a current registration issued by the General Administration of Federal Tax Audit (AGAFF) of the Tax Administration Service (SAT). The registration numbers are: Public Accountant 17188 issued on May 12, 2014 and KPMG is 101 issued on April 28, 1993.
- II. From the date on which the external audit services are provided, during the development of the same 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 above. Likewise, KPMG and the people who are part of the audit team comply 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 complies with the requirements set forth in Article 12 of the CUAE.

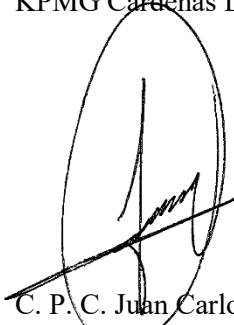
I also consent to provide the Commission with the information it requires, in order to verify compliance with the above requirements. In addition, KPMG is hereby obligated to retain the information that supports compliance with the above requirements, physically or through images in digital format, in optical or magnetic media, for a minimum period of five years from the conclusion of the audit of the Issuer's basic financial statements.

(Continued)

I would like to point out that the undersigned as a partner in charge of the independent external audit, has intervened in that capacity in the audit of the Issuer for 1 year, and that KPMG has audited the Issuer since the fiscal year of 2016.

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

KPMG Cárdenas Dosal, S. C.



C. P. C. Juan Carlos Laguna Escobar  
Audit Partner