

Independent Auditors' Report

To the Board of Directors and Shareholders of *Quálitas Controladora S.A.B. de C.V.*
To the Ministry of Finance (SHCP, by the acronym in Spanish for *Secretaría de Hacienda y Crédito Público*)
To the Tax Administration System (SAT, by its acronym in Spanish)
To the Northern Local Administration of Tax Auditing of Mexico City

We have audited the attached financial statements of *Quálitas Controladora S.A.B de C.V.*, which comprise the financial position statement to December 31st, 2015 and the statements of comprehensive income, statements of changes in stockholders' equity and cash flows, corresponding to the year ended on December 31st, 2015; as well as a summary of significant accounting policies, other explanatory information and information annexes required solely by the SAT in Annex 16 of the Annual Temporary Tax Regulations for 2016 (RMF, by its acronym in Spanish), included in the System for the Submission of Tax Report (SIPRED, by its acronym in Spanish). The financial statements and the annexes mentioned above have been prepared by the Management of *Quálitas Controladora S.A.B de C.V.*, in accordance with Articles 32-A of the Tax Code of the Federation (CFF, by its acronym in Spanish), 58 sections I, IV and V of the Regulations to the CFF (RCFF, by its acronym in Spanish), rules 2.13.7, 2.19.5 of the Annual Temporary Tax Regulations for 2016 (RMF, by its acronym in Spanish), and integration and features instructions and guide forms for submitting the expert opinion on financial statements for tax purposes included in the Annex 16 of RMF, published in the Official Gazette of the Federation (DOF, by the acronym in Spanish for *Diario Oficial de la Federación*) on May 23rd, 2016.

Managements' Responsibility regarding financial statements

The Management is responsible for submitting financial statements, in accordance with articles 32-A of the CFF, 58 sections I, IV and V of the RCFF, rules 2.13.7, 2.19.5 of the RMF for 2015 and integration and features instructions and guide forms for submitting the expert opinion on financial statements for tax purposes included in the Annex 16 of RMF, for selecting basis for preparing financial statements acceptable under the circumstances and internal control deemed required for enabling the preparation of financial statements free from any significant deviations, due to fraud or error.

Responsibility of the Auditors

Our responsibility is to express an opinion on the attached financial statements based on our audit. We have conducted our audit in accordance with the International Auditing Standards. Said standards require the fulfillment of ethics requirements, as well as planning and executing the audit for the purposes of having reasonable assurance that financial statements are free from significant deviations.

An audit implies applying procedures to procure auditing evidence on amounts and information disclosed in financial statements. Chosen procedures depend on the discretion of the auditor, including the assessment of significant deviation risks in financial statements

due to fraud or error. When performing said risk assessments, the auditor considers the relevant internal control by the Company for preparing the financial statements, aimed at designing the auditing procedures adequate under the circumstances, and not aimed at expressing an opinion regarding the efficacy of the Company's internal control. An audit also includes the assessment of adequacy of applied accounting policies and the reasonableness of accounting estimates performed by the management, as well as assessing the presentation of financial statements as a whole.

We consider that the proof of auditing we have procured gives sufficient and adequate basis for our auditing opinion.

Opinion

In our opinion, the financial statements and supplementary annexes submitted solely in fulfillment of tax obligations of *Quálitas Controladora S.A.B de C.V.*, to December 31st, 2015, have been prepared, in all material aspects, in accordance with articles 32-A of the CFF, 58 sections I, IV and V of the RCFF, rules 2.13.7, 2.19.5 of the RMF for 2016 and integration and features instructions and guide forms for submitting the expert opinion on financial statements for tax purposes included in the Annex 16 of RMF.

Basis of presentation of financial statements

Without this having any effect on my opinion, we refer to Note 2 of the financial statements, which describes that these statements have been prepared to be used by the SAT and, thus, have been submitted and classified in accordance with the forms and instructions designed for said purpose by the SAT, and may not be useful for other purposes.

Other matters

Quálitas Controladora S.A.B de C.V. has prepared other financial statements to December 31st, 2015, in accordance with the accounting criteria under the Sole Document for Insurance and Surety, on which a separate opinion was issued on February 23rd, 2016 in accordance with the International Auditing Standards, without qualification.

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

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

Registry before the AGAFF Number 15290
February 23rd, 2016.