



Mexico City, February 16, 2018

(Free translation from Spanish Language Original)

The Board of Directors and the Stockholders
Qualitas Controladora, S. A. B. de C. V.

In my capacity as independent auditor of Qualitas Controladora, S. A. B. de C. V. and Subsidiaries (the Institution), and in accordance with articles 33, section I, clause a), numbers 5 and 84 of the General Provisions for Issuers and other Market Participants (the "General Provisions"), issued by the National Banking and Securities Commission (the "Commission"), in relation to the consolidated financial statements of the Institution as of December 31, 2017 and for the year then ended, I declare under protest to say the truth, the following:

- I. That from the date when I started to provide my services as an external auditor of the Institution, during the course of the audit and until the date of issuance of my audit report on the aforementioned consolidated financial statements, I was not aware of any situations described to in Article 83, sections I to X of the General Provisions.
- II. I express my consent to provide with any information that the Commission requires in order to verify my independence.
- III. I am obliged to keep all documentation, information and other elements used to prepare the audit report, physically or by electromagnetic media, for a period not less than 5 (five) years in my offices, and to provide it to the Commission as per its request.
- IV. Superseded by the General Provisions.
- V. I have the current documentation that certifies my technical capacity.
- VI. I have no offer to be a member of the board of directors neither director of the Institution.

Sincerely,

KPMG Cárdenas Dosal, S.C.

C.P.C. Rafael Gutiérrez Lara
Partner