

**C.P. ALFONSO LEBRIJA GUIOT**  
MEXICO CITY

Mexico City, February 12<sup>th</sup>, 2019

**H. General Shareholders' Meeting of  
Quáalitas Controladora S.A.B. de C.V.**

In my capacity as Chairman of the Audit and Corporate Practices Committee of Quáalitas Controladora, S.A.B. de C.V., and in fulfillment with Article 43 of the Securities Market Law and other stipulations issued by the Ministry of Finance (SHCP) through the National Banking and Securities Commission (CNBV) and the recommendations included in the Code of Best Corporate Practices and Government, I hereby submit by report regarding the activities conducted by the Committee during the fiscal year 2018.

The principal matters to be highlighted are:

Regarding Auditing matters

1. The 2018 Internal Auditing work plan was reviewed and followed up; the same was adequately fulfilled both regarding the number of audits and the scope and detail of the same. We verified all reports with findings identified as well as, and jointly, the corrective measures required for improvement in registration, information and internal control of transactions.
2. The continuous performance of Internal Control Systems and Procedures conducted by the Company and its Subsidiaries.
3. The established Corporate Government scheme was analyzed and assessed, and it is functioning properly.
4. The new accounting policies and procedures used in 2018 were commented, considering their repercussion in the Financial Statements of the Company.
5. The fulfillment of all regulatory and legal applicable stipulations, regarding Internal Controllershship, was periodically verified.
6. The professional Services proposal by the External Auditor KPMG, which responsible partner is C.P. Rafael Gutiérrez Lara, with whom we performed the activities listed below, was assessed and approved:
  - 6.1 Periodic meetings in accordance with the new legal and regulatory stipulations






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- 6.2 We assessed their working plan, the areas including critical and highest-risk and the materiality used in the audit.
  - 6.3 We discussed the main remarks and recommendations to several items of financial statements of Quálitas Controladora, so they are free of material mistakes on the closing of 2018 financial year.
  - 6.4 We reviewed the financial statements of Quálitas Controladora to December 31<sup>st</sup> year 2018, its corresponding notes and the terms under which the expert opinion on the same was issued.
7. The members of the Committee participated in several meetings with the Management in order to review the financial statements of the Company and its Subsidiaries, giving follow up to progress of the actual results compared to those expected, the corrective measures derived, verifying, at all times, the performance of applicable stipulations, in patters of regulatory controllership.
  8. The comprehensive restructuring of the IT infrastructure of Grupo Quálitas was analyzed and assessed in order to significantly strengthen the Internal Control of Operations and avoid cyber-attacks, virus and other irregularities in the registration and information. This change will be very useful for the institution.
  9. The performance of regulations issued for the prevention of money laundering was observed and analyzed.

### Regarding Corporate Practices matters

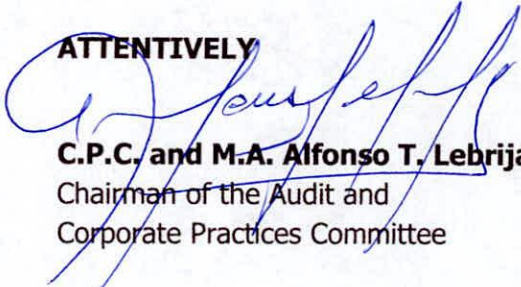
1. We reviewed the performance of the relevant directors, the opinion on increases to remunerations authorized by the Management of its main subsidiary Quálitas Compañía de Seguros, S.A. de C.V. (QMX). Quálitas Controladora, S.A.B de C.V. (QC) has no employees.
  2. Credits granted to QC related parties and persons and status of the same were analyzed, without observing any significant transaction to be highlighted, including cases with overdue payment.
  3. Credits granted to service offices and agents by QMX were analyzed, without observing significant transactions to be highlighted, including cases with overdue payment.
  4. Also, transactions with related parties during 2018 were reviewed, and these were: the acquisition by QC of one hundred percent of the interests of Mr. Edgar Antonio Guevara Chabrand, in Outlet de Refacciones subsidiary; lease agreement by and between QMS and Autos y Salvamentos, stressing out that, the aforementioned transactions were conducted at market value determined by the firm KPMG Cárdenas Dosal, S.C.
  5. Positive opinion was issued regarding the appointments of Financial Director and Director of QMX Subsidiaries and the comprehensive remuneration package.
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6. The committee did not grant, nor was requested to grant, any of the waiver referred to in section III, numeral f), article 28 of the Securities Market Law.
7. It was informed about the outcomes of the Organizational Climate 2018 survey, applied to the employees of QMX and the response to the questionnaire regarding observance of Best Corporate Practices Code.
8. It participated in the review of procedures and policies manuals and several recommendations of the Corporate Government System.
9. It reviewed the performance during 2018 of the members of the Board of Directors of QC and QMX.
10. It approved the proposal of modifications to the Securities Operations Manual.
11. Opinion regarding the composition of the Board of Directors proposed by the chair and the remuneration of Members of the Board and Committee members for QC and QMX in 2019.

The Committee thanks the Management of the Company for its support with information and documentation required for the performance of our duties.

**ATTENTIVELY**



**C.P.C. and M.A. Alfonso T. Lebrija Guiot**  
Chairman of the Audit and  
Corporate Practices Committee