

Mexico City, March 14, 2023

To the General Shareholders' Meeting of
Becele, S.A.B. de C.V.

Sirs,

In compliance with the provisions of Article 28, fraction IV, paragraph c) and Article 42, fraction II, paragraph e) of the Securities Market Law (the "LMV") and based on the report of the Audit and Corporate Practices Committee issued under the terms of Article 43 of the LMV, the Board of Directors of Becele, S.A.B. de C.V. (the "Company"), reviewed the report issued by the CEO corresponding to fiscal year from January 1 to December 31, 2022, as well as all the financial statements prepared by the Company's Administration for the same period, which were reported by PricewaterhouseCoppers, S.C., the Independent Auditor, and which report was issued on March 13, 2023.

Based on the report of the independent Auditor, which is an integral part of the CEO's report, in our opinion, the accounting criteria and policies and financial information followed by the Company, and considered by the administrators to prepare the Financial Statements above referred, to be presented by the CEO in the Annual General Ordinary Shareholders' Meeting to be held on April 28, 2023, are appropriate and enough and were consistently applied with the previous year and, therefore, such information shows on a truly, reasonably and sufficient manner the financial position- individual and consolidated- of Becele, S.A.B. de C.V. as of December 31, 2022, as well as the income of its operations, the changes in stockholders' equity and the changes in the financial position for the year ended as of such date according to the International Financial Reporting Standards.

Sincerely,

Juan Beckmann Vidal
Chairman of the Board of Directors
Becele, S.A.B. de C.V.