

[Translation for informational purposes only]

**AUDIT AND CORPORATE
PRACTICES COMMITTEE**

ANNUAL REPORT 2022

Mexico City, February 10, 2023.

To the Board of Directors of
Becele, S.A.B. de C.V.

Sirs.,

Based on the provisions of Article 43, fractions I and II of the Securities Market Law and Article 30 of the Corporate By-laws, I, as President of the Audit and Corporate Practices Committee of Becele, S.A.B. de C.V., (the Company) provide the Annual Report approved by all the members of this Committee, with respect to the activities performed during the period from January 1 to December 31, 2022.

With respect to the provisions included in the Securities Market Law, the Committee focused this period, generally and mainly on :

1. Developing audit and corporate practices activities conferred by the law to support the Board of Directors.
2. Holding quarter meetings with the Administration.

With respect to the specific concepts regarding the functions approved for this Committee, we inform the following results:

INTERNAL CONTROL.

- The Committee verified that the Company's Administration set forth the general guidelines regarding internal control, as well as the necessary process for the application and compliance thereof, with the support of the Independent Auditors. In addition, the Committee verified the remarks stated in each Committee's meeting.
- The Committee reviewed and updated the Shares Repurchase Program.
- The Committee reviewed and approved sundry commercial operations, as well as it reviewed the situation of the register. The foregoing in order to maintain the Company's sound financial stability.
- The Committee reviewed the activity and relevant events with respect to the relation with investors.
- The Committee approved the Budget for the company in 2022.
- The Committee authorized to reviewed and analyze the cyber attacks of which the Company is subject, and to take the necessary measures to prevent phishing practices.

OPERATIONS WITH RELATED INDIVIDUALS.

- The Committee informed, reviewed and if applicable, recommended to the Board of Directors to approve all and any operations with related individuals to be held in 2022.
- It was exposed to the Committee the related operation in which BV Destilados de Malta, S.A.P.I. de C.V. sold there shares of Ronés Habanos, S.A. de C.V. y Ronés del Caribe, S.A. de C.V., to Becele, S.A.B. de C.V. As result, Ronés Habanos and Ronés del Caribe rejoined the group.

INTERNAL AUDIT.

- The Committee reviewed and approved the annual work program for year 2022. Likewise, the audit charter was approved and the global structure therefor.
- In each meeting of this Committee, we received and approved the periodic reports related to the progress of the approved work program. Likewise, the remarks and relevant findings presented in each meeting were followed until completing each item, making emphasis in those matters considered as high-risk matters.

INDEPENDENT AUDIT.

- The Committee approved to recommend the Board of Directors to ratify the firm PricewaterhouseCoopers, S.C., as Independent Auditor not part of the Company, as well as the fees to be paid.
- The Committee authorized the work program of the independent Auditor, reviewing the program in each Committee. In addition, the Committee reviewed the remarks and comments with respect to the quarter and annual financial statements.
- Finally, the compliance with the obligations by the Independent Auditor were assessed.

ADDITIONAL SERVICES PROVIDED BY THE INDEPENDENT AUDITOR.

- The Committee reviewed and authorized that the Independent Auditor provided specific services other than the independent Audit throughout 2022, supervising the performance thereof.

FINANCIAL STATEMENTS.

- Along with the CFO and the Independent Auditor, the Committee performed a detailed review of the quarter financial statements of the Company, therefore, the Committee recommended the Board of Directors to approve it and make the corresponding publication.

ACCOUNTING POLICIES.

- The Committee reviewed the main accounting policies and criteria used to prepare the financial information and the accounting records, always resulting appropriate and consistent with the changes in the International Financial Reporting Standards. Therefore, we determined that the financial information submitted to the Board of Directors always showed on a material and reasonably basis the financial position, the income of operations and the changes in the stockholders' equity and cash flows of the Company.

FOLLOWING UP OF LEGAL AND TAX CONTINGENCIES.

- The Committee reviewed each legal and tax contingency provided in the Committee and we followed up the compliance with the adopted resolutions to attend each of them.
- The Committee reviewed and approved the progress of the assessment of the criminal risk in the Company.
- The Committee decided that all the actions carried out by the Tax Department should go hand in hand with the opinion and support of the Legal Department, which in turn should provide technical follow-up on such matters.
- The Committee discussed, the intention to merge Rones Habanos, S.A. de C.V. and Rones del Caribe, S.A. de C.V. with Proximo Row, S.A. de C.V. in November 2022

COMPLIANCE WITH THE GUIDELINES AND OPERATION POLICIES.

- The Committee analyzed all the items provided by the Risk Committee; in addition, the Committee reviewed the implementation and update of each case requiring preventive and corrective measures.
- The Committee particularly reviewed the evolution of the development of new distilleries of the Group.

REMARKS AND CLAIMS BY THIRD PARTIES.

- The Committee exposed the following up to the matters related to noncompliance with the Company's policies. The Committee approved the process and measures to take in each specific case.
- The Committee approved the Integrity Program of the Company, as well as the approval of the new name and logo of the anonymous complaints of the Company.

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FOLLOWING UP OF RESOLUTIONS OF THE SHAREHOLDERS' AND BOARD OF DIRECTORS' MEETINGS.

- The Committee promptly followed up the compliance with the resolutions adopted in the Annual Shareholders' Meeting and the Board of Directors' Meetings.

PERFORMANCE AND REMUNERATION OF RELEVANT DIRECTORS.

- The Committee asked to make an assessment of the parameters to determine the metrics used in the definition of the integral remuneration of the CEO and the Relevant Directors of the Company, the foregoing in order to determine if the remuneration of such Directors is appropriate for the market. The results of such analysis were submitted to the 2022 meetings, the Committee analyzed and reviewed the progress in the performance of the Top Executives of the Company, as well as the compliance with the goals established therefor.
- In addition, through the 2022 meetings, the Committee analyzed and reviewed the progress in the performance of Top Executives of the Company, as well as the main compliance with the goals established therefor.

EXCEPTIONS.

During year 2022, we did not submit to the consideration of the Committee, any exception referred to in Article 28 fraction III paragraph f) of the Securities Market Law.

Due to the foregoing, we recommend the Board of Directors to submit to the approval of the General Ordinary Shareholders' Meeting, the Consolidated Financial Statements of Bece, S.A.B. de C.V., for the fiscal year ended as of December 31, 2022.

Sincerely,

Sergio Visintini Freschi
President of the Audit and Corporate Practices
Committee