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Statutory Auditor  
Member of the Regional Company of  
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**Société Générale**

17, cours Valmy  
92972 Paris-La Défense Cedex  
France

April 28, 2023

We, ERNST & YOUNG et Autres and DELOITTE & ASSOCIES, in our capacity as external auditors (as such term is defined in Article 2 of the General provisions applicable to entities and securities issuers supervised by the Mexican National Banking and Securities Commission (*Comisión Nacional Bancaria y de Valores*, the “**CNBV**”) that hire external auditing services of their basic financial statements) published in the Official Federal Gazette on April 26, 2018 (as amended, the “**External Audit General Provisions**”) and as statutory auditors under French law of Société Générale (“**SG**” or the “**Guarantor**”), make reference to:

- (i) the revolving issuance program of SGFP México, S.A. de C.V. (“**SG Mexico**”) in an aggregated principal amount of up to Ps.\$23,000,000,000.00 (Twenty three billion Pesos 00/100, Mexican currency) or its equivalent in investment units (*unidades de inversión*) or foreign currencies which allows (a) the public, restricted public and without means of public offering issuance of long-term debt certificates in the form of *certificados bursátiles*; (b) the public, restricted public and without means of public offering issuance of short and long-term debt structured certificates in the form of *certificados bursátiles estructurados* (defined as *valores estructurados* on the General Provisions) (along with (a) above, the “**Certificates**”), and (c) the public, restricted public and without means of public offering issuance of warrants (defined as *títulos opcionales* under the Securities Market Law or *Ley del Mercado de Valores*) (the “**Warrants**”) listed in the Mexican Stock Exchange and registered in Mexico, whereas SG Mexico may issue Certificates and Warrants from time to time during a 5 (five) year, counted as of the authorization date, May 4, 2017 (the “**Program**”) and granted with a guarantee from the Guarantor.
- (ii) the annual report with respect to the year 2022 (the “**Annual Report**”) that must be prepared and published by SG Mexico in accordance with Article 33, section 1, paragraph b, subsection 1 of the General Provisions Applicable to Issuers of Securities and Other Securities Market Participants issued by the CNBV (the “**General Provisions**”) and in the prospectuses, informative memorandums and/or supplements prepared by SG Mexico pursuant to Article 2, section 1, paragraph m) of the General Provisions (the “**Offering Documents**”) and in connection with the Program.

We issue this letter in respect of the consolidated financial statements of the Guarantor as of and for the years ended December 31, 2022, 2021 and 2020. We issue this letter at the request of the Guarantor for purposes of Articles 37 and 39 of the External Auditors General Provisions and Article 84 Bis of the General Provisions. As required thereunder, we hereby declare under oath the following:

- I. We are independent from SG (a) under Article 6 and 7 of the External Audit General Provisions, except for (i) Article 7 of the External Audit General Provisions, as French regulation related to Public Interest Entities provides for mandatory rotation of audit firms every ten years, extendable to sixteen years in case of tender organized after the initial ten years or twenty-four years in case of joint audit and, in both cases, accompanied with a four-year cooling-off period as well as a mandatory signing partner rotation every six fiscal years with a three-year cooling-off period which differs from the requirements of Article 7 of the External Audit General Provisions, and (ii) the paragraph X of Article 6 of the External Audit General Provisions, as French statutory auditors have to comply with the French Code of Professional Ethics rather than the Mexican Code of Professional Ethics of the Mexican Institute of Public Accountants, and (b) as required by the laws of the French Republic and under the applicable professional rules of the “*Compagnie Nationale des Commissaires aux Comptes*” (National Statutory Auditors Association).
- II. To the extent permissible under French law, we hereby grant our consent to provide the CNBV with any information it requires to verify our independence from SG.
- III. For the purpose of the Articles 4 and 5 of the External Audit General Provisions we confirm that as at December 31, 2022, DELOITTE & ASSOCIES was in the twentieth year of total uninterrupted engagement and ERNST & YOUNG et Autres in the eleventh year, provided that, we are subject to and we have been in compliance with the French Code of Professional Ethic, in the understanding that such French Code of Professional Ethics contains provisions similar to those contained in Articles 4 and 5 of the External Audit General Provisions that we must comply with. Previously, ERNST & YOUNG Audit was the statutory auditor of Société Générale from 2000 to 2011.
- IV. That from the date on which the external audit services are provided, during the performance of the external audit and until the issuance of the External Audit Report, the requirements referred to in Articles 4 and 5 are met, and the Firm complies with the provisions of Articles 6, 9 and 10, in conjunction with Article 14 of the External Audit General Provisions.
- V. We have documental evidence and records of the implementation of the quality control system equivalent to those set forth in Article 9 of the External Audit General Provisions, pursuant to French regulation, and we also participate in a quality evaluation program in France equivalent to the evaluations that adjust to the requirements set forth in Article 12 of the External Audit General Provisions.
- VI. We hereby commit to maintain physically and/or through electromagnetic means and for a period of no less than 5 (five) years, in our respective offices, all the documentation, information and other elements documenting and/or supporting the audit in accordance with French generally accepted auditing standards (“**French GAAS**”) and the opinions reported in our statutory auditors’ reports with respect to the consolidated financial statements of SG as of and for the years ended December 31, 2022, 2021 and 2020, and, to the extent permissible under French law, to provide the CNBV with such documentation when so requested.

- VII.** We hereby grant our consent to the inclusion and/or incorporation by reference in the Annual Report and the Offering Documents in connection with the Program, of our statutory auditors' reports dated March 13, 2023, March 09, 2022 and March 17, 2021 (the "**Audit Reports**") issued in accordance with French GAAS with respect to the consolidated financial statements of SG as of and for the years ended December 31, 2022, 2021 and 2020, respectively, which translation to Spanish has been certified by an official authorized translator in Mexico, and the references to our names in the form and context in which they are included.

The foregoing is on the understanding that we first verified that the information contained in the consolidated financial statements of the Guarantor included in the Annual Report, as well as any other financial information included in such report the source of which is the referred consolidated financial statements of the Guarantor or the Audit Reports thereon, agrees with the reviewed information, in order that such information be available for the investors.

Our consent for the incorporation by reference and/or inclusion of our Audit Reports in the Annual Report and the Offering Documents in connection with the Program shall not be construed as a re-issuance of the Audit Reports and we accept no responsibility for the Audit Reports beyond that owed to those to whom it was addressed by us at the date of its issuance.

It should be noted that we have not conducted any audit or review of the financial statements of SG for any period subsequent to that ended December 31, 2022 and the general meeting of shareholders has not yet approved the 2022 financial statements.

We have no responsibility to update our Audit Reports for events or circumstances occurring after March 13, 2023.

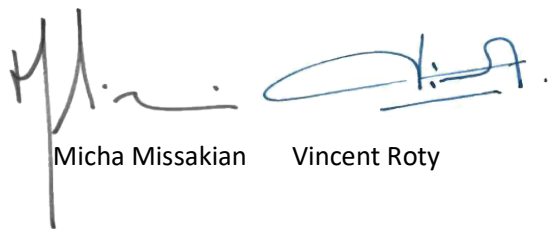
Aside from the Audit Report, we take no responsibility for the information set out in the Annual Report and the Offering Documents.

- VIII.** We have valid documentation that accredits our technical capabilities as required under the rules and standards set forth by the laws and regulations of the French Republic.
- IX.** Neither Micha Missakian, Vincent Roty, Jean-Marc Mickeler, nor Maud Monin have received or accepted any offer to become an officer of SG or SG Mexico (meaning the general director, financial director, legal director or a member of the Board of Directors of SG Mexico).

This letter is issued solely in connection with the Annual Report, as well as the Offering Documents in connection with the Program, and should not be used in any other context nor distributed to anyone else without our prior written consent.


Sincerely,

ERNST & YOUNG et Autres



Micha Missakian      Vincent Roty

DELOITTE & ASSOCIES



Maud Monin      Jean-Marc Mickeler