



INTERNAL AUDIT and COMPLIANCE ATTESTATION
For the year ended December 31, 2018

The undersigned Internal Audit Head and Chief Operating Officer for the Food Division of San Miguel Food and Beverage, Inc. (the "Company"), as well as the Compliance Officer of the Company, confirm that there is reasonable assurance of overall adequate and effective systems of internal audit, controls and compliance that are established and working as intended in the operations of the business units of the Food Division of the Company audited for the year ended December 31, 2018.

This Attestation is issued in compliance with the recommendation under Principle 12 of the Code of Corporate Governance for Publicly-listed Companies, as provided in SEC Memorandum Circular No. 15, Series of 2017.

A handwritten signature in blue ink, appearing to read "Ofernandez", written over the printed name.

OPHELIA L. FERNANDEZ
Internal Audit Head - Food Division

A handwritten signature in blue ink, appearing to read "Alex B. Trillana", written over the printed name.

ALEXANDRA B. TRILLANA
Compliance Officer

A handwritten signature in blue ink, appearing to read "Francisco S. Alejo III", written over the printed name.

FRANCISCO S. ALEJO III
Chief Operating Officer - Food Division