



INTERNAL AUDIT and COMPLIANCE ATTESTATION
For the year ended December 31, 2017

The undersigned President, Internal Audit Group Head and Compliance Officer of San Miguel Food and Beverage, Inc. (formerly "San Miguel Pure Foods Company Inc.") and its food subsidiaries (collectively, the "San Miguel Food Group") 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 San Miguel Food Group audited for the year ended December 31, 2017.

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 "O. Fernandez", is written above the printed name.

OPHELIA L. FERNANDEZ

San Miguel Food Group Internal Audit Head

A handwritten signature in blue ink, appearing to read "Alexandra B. Trillana", is written above the printed name.

ALEXANDRA B. TRILLANA

Compliance Officer

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

FRANCISCO S. ALEJO III

President