

## **Report on other legal and regulatory requirements**

### **Taxpayer's Tax Situation Report**

December 31, 2020

To the Board of Directors and the Shareholders

To the Ministry of Finance and Public Credit (*Secretaría de Hacienda y Crédito Público*)

To the Tax Administration Service (*Servicio de Administración Tributaria*) (SAT)

To the General Administration of Large Taxpayers (*Administración General de Grandes Contribuyentes*)

CEMEX, S.A.B. de C.V.

1. I issue this report in relation to the audit that I conducted under International Standards on Auditing (ISA), of the financial statements prepared by CEMEX, S.A.B. de C.V.'s management in accordance with articles 32-A of the Federation's Tax Code (*Código Fiscal de la Federación*) (CFF), article 58 sections I, IV and V of the CFF Rules (RCFF), rules 2.12.7., 2.12.15., 2.12.16. of the Miscellaneous Fiscal Resolution for 2021 (*Resolución Miscelánea Fiscal para 2021*) (RMF), the integration and characteristics instructions, and the forms for the presentation of the opinion on the financial statements for tax effects contained in Annex 16A of the RMF.

As a result of said audit, I issued an unqualified report dated July 29, 2021.

2. Exclusively with regard to what is mentioned in this section 2, pursuant to articles 52 section III of the CFF, 57 and 58 section III of the RCFF and rule 2.12.16 of the RMF, I declare under oath that:
  - a. In relation to the audit of CEMEX, S.A.B. de C.V.'s ("the Company" or "the tax payer") financial statements corresponding to the year ended December 31, 2020, performed in accordance with the ISA and to which I refer to in section 1., I issued an opinion without qualifications affecting the determination, calculation and payment of federal taxes or contributions.
  - b. As part as my audit described in section 1., I reviewed the additional information and documents prepared by and under responsibility of the Company, in accordance with article 32-A of the CFF, 58 sections I, IV and V of the RCFF, rules 2.12.7. and 2.12.15. of the RMF, and the forms and the integration and characteristics instructions for the presentation of the opinion on the financial statements for tax effects contained in Annex 16A of the RMF, which is submitted by means of the System of Presentation of the Tax Opinion 2020 (*Sistema de Presentación del Dictamen Fiscal*) (SIPRED) via Internet to the SAT. I have audited this information and documents through selective tests using the applicable auditing procedures, with the scope required to be able to express my opinion of the financial statements as a whole, in accordance with the ISA. Such information is included for the exclusive use and analysis by the General Administration of Large Taxpayers. Based on my audit, I express the following:
    - i. As part of the selective tests carried out in compliance with the ISA, I reviewed the taxpayer's tax situation referred to in article 58, section V of the RCFF, for the period covered by the financial statements. Within the scope of my selective tests, I observed that the goods and services acquired or sold by or granted for use or enjoyment to the Company, were effectively received, delivered, or rendered, respectively. In accordance with Section II of rule 2.12.16. of the RMF, the tests I applied did not test compliance with customs and foreign trade regulations.

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In my work files, there is evidence of the audit procedures applied to the corresponding sections selected by sampling, which support the conclusions reached.

- ii. Based on the selective tests and the ISA, I verified the calculation and payment of the federal contributions arising during the fiscal year, which were included in the contributions ledger as payable by the taxpayer either as a direct obligor or as a withholder.

As the Company does not have employees, no employer contributions payable to the Mexican Institute of Social Welfare (*Instituto Mexicano del Seguro Social*) (IMSS) derived from wages were identified.

- iii. I reviewed the amounts and concepts shown in the following annexes, having regard for their nature and mechanics applied in previous fiscal years:

- Reconciliation of the accounting result and the tax result for Income Tax (*Impuesto Sobre la Renta*) (ISR) purposes, and
- Reconciliation of income according to the comprehensive income statement, revenues for ISR effects and the sum in value of acts or transactions for value added tax (*Impuesto al Valor Agregado*) (IVA) purposes corresponding to the definitive monthly payments made in the fiscal year that ended on December 31, 2020.

- iv. I reviewed the complementary tax returns of which I had knowledge, and which were submitted by the taxpayer for tax differences in the fiscal year under analysis, and I confirmed that they were filed in accordance with tax regulations. Likewise, I reviewed the complementary tax returns of which I had knowledge and which were filed by the taxpayer in the fiscal year under analysis to modify those of previous fiscal years, and I confirmed that they were filed in accordance with tax provisions as described below:

<b>Contribution for which a complementary declaration was filed</b>	<b>Fiscal year or period</b>	<b>Modified Concepts</b>	<b>Comes from transactions with related parties</b>	<b>Filing Date</b>	<b>Difference on base, rate or tariff</b>
IVA	February 2017	Tax payable	N/A	March 3, 2020	Base
IVA	January 2020	Tax payable	N/A	February 17, 2020	Base
IVA	February 2020	Tax payable	N/A	March 17, 2020	Base
IVA	February 2020	Tax payable	N/A	April 17, 2020	Base

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IVA	February 2020	Tax payable	N/A	April 17, 2020	Base
IVA	March 2020	Tax payable	N/A	April 17, 2020	Base
IVA	April 2020	Tax payable	N/A	May 15, 2020	Base
IVA	May 2020	Tax payable	N/A	June 16, 2020	Base
IVA	June 2020	Tax payable	N/A	July 17, 2020	Base
IVA	July 2020	Tax payable	N/A	August 15, 2020	Base
IVA	August 2020	Tax payable	N/A	September 16, 2020	Base
IVA	September 2020	Tax payable	N/A	October 14, 2020	Base
IVA	October 2020	Tax payable	N/A	November 14, 2020	Base
IVA	November 2020	Tax payable	N/A	December 16, 2020	Base
IVA	December 2020	Tax payable	N/A	January 16, 2021	Base
ISR	December 2020	Tax payable	N/A	July 27, 2021	Base
ISR	Fiscal Year 2020	Tax payable	N/A	July 29, 2021	Base

- v. Since the Company does not have employees, there was no calculation nor payment of Profits for Distribution to Employees of the Company (*Participación de los Trabajadores en las Utilidades*).
- vi. Through selective tests, I reviewed the balance of the accounts specified in the applicable annexes related to the determination of cost of goods sold for accounting purposes and Income Tax (ISR), the comparative analysis of the expense sub-accounts, the comparative analysis of the comprehensive financing result sub-accounts, and reconciled, as applicable: a) the differences with the basic financial statements, originated by reclassification for their presentation, and b) the determination of the deductible and non-deductible amounts for ISR purposes.

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- vii. During the fiscal year ended on December 31, 2020, I had no knowledge of resolutions regarding the Company, issued by the tax or jurisdictional authorities (Federal Court of Administrative Justice (*Tribunal Federal de Justicia Administrativa*) (formerly known as Federal Court of Fiscal and Administrative Justice (*Tribunal Federal de Justicia Fiscal y Administrativa*)) or Supreme Court (*Suprema Corte de Justicia de la Nación*) – District Courts (*Juzgados de Distrito*) and Circuit Tribunals (*Tribunal Colegiado de Circuito*)), or that the Company benefitted from tax exemptions or subsidies. I reviewed the information relating to the fiscal stimuli applied and tax credits included in the tax return made by the taxpayer’s legal representative.
- viii. During the year, the Company was not severally liable as withholder in the sale of shares done by residents abroad.
- ix. I reviewed the results of exchange rate fluctuations and confirmed that they were caused by the exchange rates on the dates when transactions were made being different from those on the date on which the transactions were either charged or paid, or the financial statement position, if applicable. Such review was made based on a substantive analytical review performed on the total balance of the exchange rate fluctuations.
- x. The Company’s balances with its main related parties as of December 31, 2020 are disclosed on note 18.1 of the financial statements, included in the “Financial Statement Notes” Annex of SIPRED. The transactions with related parties executed during the fiscal year are disclosed in Annex 16 “Transactions with Related Parties” of SIPRED.
- xi. Within the scope of my selective tests, I reviewed compliance with obligations related to transactions with related parties in accordance with the following provisions: Articles 11, 27, section XIII, 28, sections XVII, fourth paragraph, subsection b), XVIII, XXVII, XXIX, and XXXI, 76, sections IX, X and XII, 179 and 180 of the Income Tax Law (*Ley ISR*).
- xii. During the fiscal year ended December 31, 2020, in the General Data Annex of SIPRED, the Company incorporated information related to the application of some criteria different from those which the tax authority would have made known in accordance with subsection h) of section I of article 33 of the CFF in force as of December 31, 2020. In said annex, the taxpayer expressed that it did not apply that criteria during the fiscal year ended December 31, 2020.
- xiii. Within the scope of my selective tests, I reviewed the information specified by the taxpayer in the returns filed in compliance with its obligations under the following regulations, without observing any omission:
- Article 76, section VI of the Income Tax Law (*Ley ISR*) “Information on residents abroad” (*Información sobre residentes en el extranjero*) (Annex 4 of the Multiple Informative Declaration (*Declaración Informativa Múltiple*)).
  - Article 178 of the Income Tax Law (*Ley ISR*), official form 63 “Informative Declaration of Preferred Tax Regimes” (*Declaración informativa de regímenes fiscales preferentes*).
  - Ninth Article of the Temporary Provisions of the Income Tax Law (*Ley ISR*) for 2014, section X “Information on payments and withholdings of ISR, IVA and IEPS” (*Información sobre pagos y retenciones del ISR, IVA e IEPS*).
  - “Information on residents abroad (Annex 4 of the DIM)”, dealing with withholdings for residents abroad. Article 76, section III of the Income Tax Law (*Ley ISR*) and 32, section V of the Value Added Tax Law (*Ley IVA*) “Information on withholdings for residents abroad specified in the CFDI”.

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### **Other matters**

3. My answers to the questions in the tax diagnostic and transfer pricing matters questionnaires, which are part of the information included in the SIPRED, are based on the result of my audit of the basic financial statements, taken as a whole, of CEMEX, S.A.B. de C.V. as of December 31, 2020 and for the year ended on such date, which was made in accordance with ISA. Consequently, the answers that indicate compliance by the taxpayer with tax regulations are based on: a) the results of my audit conducted in accordance with ISA, or b) the fact that during my audit conducted in accordance with ISA, I reviewed and had no knowledge of any non-compliance with tax regulations by the taxpayer.

Some answers to the questions in the tax diagnostic and transfer pricing matters questionnaires were left blank because: 1) they do not apply to the Company, 2) there is no possible answer, or 3) the information was not reviewed, since it was out of the scope of my review, which does not constitute a breach of tax regulations.

4. Regarding the Company's responses to the tax diagnostic and transfer pricing matters questionnaires that are included in the annexes "General Data" and "Information about the Taxpayer's Transactions with Related Parties", respectively, which are part of the information included in the SIPRED, I have analyzed and reviewed that such answers are consistent with my audit's result conducted in accordance with ISA.

Consequently, responses that indicate the taxpayer's compliance with tax regulations are supported by the fact that, during the audit I conducted, I reviewed and had no knowledge of any type of breach of the tax regulations referred to in such questionnaires.

Likewise, some questions require information that is not part of the basic financial statements; therefore, the responses were provided by the Company and are not part of my audit.

5. As of December 31, 2020, no material differences were identified in contributions payable by the taxpayer as a direct obligor or as a withholder.

Monterrey, Nuevo León, Mexico as of July 29, 2021

C.P.C. Joaquín Alejandro Aguilera Dávila  
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