



INGENIOS SANTOS, S.A. DE C.V.

Monterrey, N.L., July 2013

To whom it may concern:

We hereby would like to highly recommend London Consulting Group with whom we developed the project called "Todos por el Cambio" at the sugar factory CIASA, during the sugar cane harvest of 12-13.

Through the project we performed a reengineering of Processes, Structures, Indicators, Profiles and Compensation within the Field, Plant and Maintenance areas.

As a results we were able to generate a culture of improvement through the implementation of planning, execution, follow-up and feedback methodologies based on indicators and objectives. These indicators are analyzed hour to hour from the operative level to the management level of the organization to define continuous action plans that ensure we achieve the results.

The new work methodology has contributed to us achieving the highest levels of production of sugar and sugar cane grinding in the history of the factory during this harvest as well as the best levels of efficiency. Comparing the current harvest with other equivalent harvests, the following improvements were achieved.

- A 2.4% reduction in harvest losses.
- A 27% reduction in factory losses.
- A 12% improvement in factory efficiency.
- A 99% improvement in the Kabe - Karbe differential.
- A 21% improvement in production yield.
- A 34% reduction in consumption cost of biomass and fuel oil.
- A 27% increase in the sugar cane grinding rhythm.

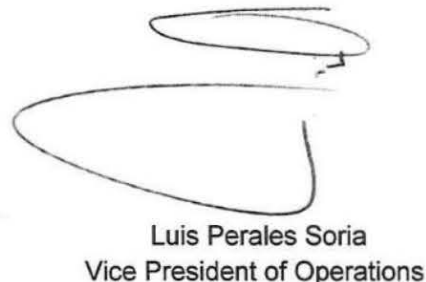
We had an end result of a 16% reduction in production costs, achieving the economic benefits set at the beginning of the project and a return on investment of 4 to 1.

Given the results we have decided to continue working with London Consulting Group on another project focused towards the redesign of the repair processes with the objective of improving the use of human resources and materials during this inter-harvest period.

Sincerely,



Alberto Santos Boesch
President



Luis Perales Soria
Vice President of Operations

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