



Ordinary General Shareholders' Meeting
CEMEX, S.A.B. de C.V.

Present.-

In accordance with the provisions of the Mexican securities market law (*ley del mercado de valores*), we hereby inform you that for the preparation of the Company and its subsidiaries' financial statements and financial information, both individual and consolidated, for the fiscal year 2016, the policies, accounting and information guidelines that were used were adequate and sufficient pursuant to applicable International Financial Reporting Standards, as issued by the International Accounting Standards Board ("IASB").

Such principles and policies have been consistently applied; therefore the information presented by management reasonably reflects the financial position and results of the Company.

The independent auditors firm KPMG Cárdenas Dosal, S.C. reviewed the Company and its subsidiaries' financial statements and financial information for the fiscal year 2016 pursuant to International Accounting Standards; giving an unqualified opinion.

Sincerely,

February 2, 2017.

By the Board of Directors
CEMEX, S.A.B. de C.V.

Ing. Rogelio Zambrano Lozano
Chairman

Lic. Ramiro G. Villarreal M.
Secretary