

MEXICAN STOCK EXCHANGE

 STOCK EXCHANGE CODE: **SIGMA**

 QUARTER: **04** YEAR: **2013**
SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF FINANCIAL POSITION

AT 31 DECEMBER 2013 AND 31 DECEMBER 2012

(Thousand Pesos)

CONSOLIDATED
Final Printing
AUDITED INFORMATION

REF	ACCOUNT / SUBACCOUNT	ENDING CURRENT	PREVIOUS YEAR END
		Amount	Amount
10000000	TOTAL ASSETS	38,419,737	30,616,078
11000000	TOTAL CURRENT ASSETS	10,797,069	10,130,420
11010000	CASH AND CASH EQUIVALENTS	2,059,334	2,439,623
11020000	SHORT-TERM INVESTMENTS	0	0
11020010	AVAILABLE-FOR-SALE INVESTMENTS	0	0
11020020	TRADING INVESTMENTS	0	0
11020030	HELD-TO-MATURITY INVESTMENTS	0	0
11030000	TRADE RECEIVABLES, NET	3,519,036	2,870,072
11030010	TRADE RECEIVABLES	3,598,858	2,963,085
11030020	ALLOWANCE FOR DOUBTFUL ACCOUNTS	-79,822	-93,013
11040000	OTHER RECEIVABLES, NET	1,606,486	1,354,710
11040010	OTHER RECEIVABLES	1,606,486	1,354,710
11040020	ALLOWANCE FOR DOUBTFUL ACCOUNTS	0	0
11050000	INVENTORIES	3,454,487	3,349,328
11051000	BIOLOGICAL CURRENT ASSETS	0	0
11060000	OTHER CURRENT ASSETS	157,726	116,687
11060010	PREPAYMENTS	157,726	116,687
11060020	DERIVATIVE FINANCIAL INSTRUMENTS	0	0
11060030	ASSETS AVAILABLE FOR SALE	0	0
11060040	DISCONTINUED OPERATIONS	0	0
11060050	RIGHTS AND LICENSES	0	0
11060060	OTHER	0	0
12000000	TOTAL NON-CURRENT ASSETS	27,622,668	20,485,658
12010000	ACCOUNTS RECEIVABLE, NET	0	0
12020000	INVESTMENTS	5,718,994	90,695
12020010	INVESTMENTS IN ASSOCIATES AND JOINT VENTURES	5,716,336	88,305
12020020	HELD-TO-MATURITY INVESTMENTS	0	0
12020030	AVAILABLE-FOR-SALE INVESTMENTS	0	0
12020040	OTHER INVESTMENTS	2,658	2,390
12030000	PROPERTY, PLANT AND EQUIPMENT, NET	10,705,606	10,198,577
12030010	LAND AND BUILDINGS	5,290,648	4,905,593
12030020	MACHINERY AND INDUSTRIAL EQUIPMENT	12,891,246	12,447,428
12030030	OTHER EQUIPMENT	628,307	497,018
12030040	ACCUMULATED DEPRECIATION	-8,763,015	-7,978,932
12030050	CONSTRUCTION IN PROGRESS	658,420	327,470
12040000	INVESTMENT PROPERTY	0	0
12050000	BIOLOGICAL NON- CURRENT ASSETS	0	0
12060000	INTANGIBLE ASSETS,NET	9,986,056	8,899,768
12060010	GOODWILL	5,987,694	5,048,221
12060020	TRADEMARKS	2,834,777	2,637,389
12060030	RIGHTS AND LICENSES	0	0
12060031	CONCESSIONS	0	0
12060040	OTHER INTANGIBLE ASSETS	1,163,585	1,214,158
12070000	DEFERRED TAX ASSETS	925,543	1,007,159
12080000	OTHER NON-CURRENT ASSETS	286,469	289,459
12080001	PREPAYMENTS	0	0
12080010	DERIVATIVE FINANCIAL INSTRUMENTS	0	0
12080020	EMPLOYEE BENEFITS	0	0
12080021	AVAILABLE FOR SALE ASSETS	0	0
12080030	DISCONTINUED OPERATIONS	0	0
12080040	DEFERRED CHARGES	0	0
12080050	OTHER	286,469	289,459
20000000	TOTAL LIABILITIES	26,001,608	20,415,923
21000000	TOTAL CURRENT LIABILITIES	9,103,669	5,628,843
21010000	BANK LOANS	2,024,170	154,787
21020000	STOCK MARKET LOANS	1,635,000	0
21030000	OTHER LIABILITIES WITH COST	0	0
21040000	TRADE PAYABLES	3,734,364	3,800,272
21050000	TAXES PAYABLE	690,886	604,195
21050010	INCOME TAX PAYABLE	77,274	93,117

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF FINANCIAL POSITION

AT 31 DECEMBER 2013 AND 31 DECEMBER 2012

(Thousand Pesos)

CONSOLIDATED

Final Printing

AUDITED INFORMATION

REF	ACCOUNT / SUBACCOUNT	ENDING CURRENT	PREVIOUS YEAR END
		Amount	Amount
21050020	OTHER TAXES PAYABLE	613,612	511,078
21060000	OTHER CURRENT LIABILITIES	1,019,249	1,069,589
21060010	INTEREST PAYABLE	151,629	148,506
21060020	DERIVATIVE FINANCIAL INSTRUMENTS	0	24,086
21060030	DEFERRED REVENUE	0	0
21060050	EMPLOYEE BENEFITS	0	0
21060060	PROVISIONS	0	0
21060061	CURRENT LIABILITIES RELATED TO AVAILABLE FOR SALE ASSETS	0	0
21060070	DISCONTINUED OPERATIONS	0	0
21060080	OTHER	867,620	896,997
22000000	TOTAL NON-CURRENT LIABILITIES	16,897,939	14,787,080
22010000	BANK LOANS	4,730,196	1,179,275
22020000	STOCK MARKET LOANS	10,645,267	12,189,466
22030000	OTHER LIABILITIES WITH COST	0	0
22040000	DEFERRED TAX LIABILITIES	1,016,526	908,517
22050000	OTHER NON-CURRENT LIABILITIES	505,950	509,822
22050010	DERIVATIVE FINANCIAL INSTRUMENTS	0	0
22050020	DEFERRED REVENUE	0	0
22050040	EMPLOYEE BENEFITS	342,340	398,324
22050050	PROVISIONS	0	0
22050051	NON-CURRENT LIABILITIES RELATED TO AVAILABLE FOR SALE ASSETS	0	0
22050060	DISCONTINUED OPERATIONS	0	0
22050070	OTHER	163,610	111,498
30000000	TOTAL EQUITY	12,418,129	10,200,155
30010000	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT	12,418,129	10,200,155
30030000	CAPITAL STOCK	27,081	27,081
30040000	SHARES REPURCHASED	0	0
30050000	PREMIUM ON ISSUANCE OF SHARES	666,988	666,988
30060000	CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0
30070000	OTHER CONTRIBUTED CAPITAL	0	0
30080000	RETAINED EARNINGS (ACCUMULATED LOSSES)	11,160,791	9,735,810
30080010	LEGAL RESERVE	5,416	5,416
30080020	OTHER RESERVES	0	0
30080030	RETAINED EARNINGS	8,300,453	6,059,075
30080040	NET INCOME FOR THE PERIOD	2,854,922	3,671,319
30080050	OTHERS	0	0
30090000	ACCUMULATED OTHER COMPREHENSIVE INCOME (NET OF TAX)	563,269	-229,724
30090010	GAIN ON REVALUATION OF PROPERTIES	0	0
30090020	ACTUARIAL GAINS (LOSSES) FROM LABOR OBLIGATIONS	40,191	-122,486
30090030	FOREIGN CURRENCY TRANSLATION	523,078	-107,238
30090040	CHANGES IN THE VALUATION OF FINANCIAL ASSETS AVAILABLE FOR SALE	0	0
30090050	CHANGES IN THE VALUATION OF DERIVATIVE FINANCIAL INSTRUMENTS	0	0
30090060	CHANGES IN FAIR VALUE OF OTHER ASSETS	0	0
30090070	SHARE OF OTHER COMPREHENSIVE INCOME OF ASSOCIATES AND JOINT VENTURES	0	0
30090080	OTHER COMPREHENSIVE INCOME	0	0
30020000	NON-CONTROLLING INTERESTS	0	0

MEXICAN STOCK EXCHANGE

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SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF FINANCIAL POSITION INFORMATIONAL DATA

AT 31 DECEMBER 2013 AND 31 DECEMBER 2012

(Thousand Pesos)

CONSOLIDATED

AUDITED INFORMATION

Final Printing

REF	CONCEPTS	ENDING CURRENT	PREVIOUS YEAR END
		Amount	Amount
91000010	SHORT-TERM FOREIGN CURRENCY LIABILITIES	5,165,368	3,189,369
91000020	LONG TERM FOREIGN CURRENCY LIABILITIES	13,824,866	10,174,058
91000030	CAPITAL STOCK (NOMINAL)	27,081	27,081
91000040	RESTATEMENT OF CAPITAL STOCK	0	0
91000050	PLAN ASSETS FOR PENSIONS AND SENIORITY PREMIUMS	0	0
91000060	NUMBER OF EXECUTIVES (*)	339	309
91000070	NUMBER OF EMPLOYEES (*)	23,984	23,160
91000080	NUMBER OF WORKERS (*)	6,204	5,986
91000090	OUTSTANDING SHARES (*)	1,290,654,555	1,290,654,555
91000100	REPURCHASED SHARES (*)	0	0
91000110	RESTRICTED CASH (1)	0	0
91000120	GUARANTEED DEBT OF ASSOCIATED COMPANIES	0	0

(1) THIS CONCEPT MUST BE FILLED WHEN THERE ARE GUARANTEES OR RESTRICTIONS THAT AFECC T CASH AND CASH EQUIVALENTS

(*) DATA IN UNITS

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04**

YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENTS OF COMPREHENSIVE INCOME

CONSOLIDATED

FOR THE TWELVE AND THREE MONTHS ENDED 31 DECEMBER, 2013 AND 2012

AUDITED INFORMATION

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	CURRENT YEAR		PREVIOUS YEAR	
		ACCUMULATED	QUARTER	ACCUMULATED	QUARTER
40010000	REVENUE	48,988,770	12,792,316	45,476,295	11,493,347
40010010	SERVICES	0	0	0	0
40010020	SALE OF GOODS	48,988,770	12,792,316	45,476,295	11,493,347
40010030	INTERESTS	0	0	0	0
40010040	ROYALTIES	0	0	0	0
40010050	DIVIDENDS	0	0	0	0
40010060	LEASES	0	0	0	0
40010061	CONSTRUCTIONS	0	0	0	0
40010070	OTHER REVENUE	0	0	0	0
40020000	COST OF SALES	32,630,469	8,653,753	30,209,704	7,610,079
40021000	GROSS PROFIT	16,358,301	4,138,563	15,266,591	3,883,268
40030000	GENERAL EXPENSES	10,936,881	2,702,070	10,447,347	2,658,766
40040000	PROFIT (LOSS) BEFORE OTHER INCOME (EXPENSE), NET	5,421,420	1,436,493	4,819,244	1,224,502
40050000	OTHER INCOME (EXPENSE), NET	-144,475	-124,242	-37,579	-2,333
40060000	OPERATING PROFIT (LOSS) (*)	5,276,945	1,312,251	4,781,665	1,222,169
40070000	FINANCE INCOME	305,655	251,659	1,329,742	119,685
40070010	INTEREST INCOME	57,485	12,797	54,589	20,023
40070020	GAIN ON FOREIGN EXCHANGE, NET	242,438	237,393	1,268,108	97,813
40070030	GAIN ON DERIVATIVES, NET	769	1,469	2,704	0
40070040	GAIN ON CHANGE IN FAIR VALUE OF FINANCIAL INSTRUMENTS	0	0	0	0
40070050	OTHER FINANCE INCOME	4,963	0	4,341	1,849
40080000	FINANCE COSTS	1,344,536	519,375	1,275,973	539,082
40080010	INTEREST EXPENSE	1,037,963	342,843	947,891	235,476
40080020	LOSS ON FOREIGN EXCHANGE, NET	284,566	170,838	312,190	299,531
40080030	LOSS ON DERIVATIVES, NET	0	0	0	288
40080050	LOSS ON CHANGE IN FAIR VALUE OF FINANCIAL INSTRUMENTS	0	0	0	0
40080060	OTHER FINANCE COSTS	22,007	5,694	15,892	3,787
40090000	FINANCE INCOME (COSTS), NET	-1,038,881	-267,716	53,769	-419,397
40100000	SHARE OF PROFIT (LOSS) OF ASSOCIATES AND JOINT VENTURES	-4,363	-4,363	0	0
40110000	PROFIT (LOSS) BEFORE INCOME TAX	4,233,701	1,040,172	4,835,434	802,772
40120000	INCOME TAX EXPENSE	1,378,779	347,438	1,164,115	-169,325
40120010	CURRENT TAX	1,191,104	173,314	1,075,373	-74,278
40120020	DEFERRED TAX	187,675	174,124	88,742	-95,047
40130000	PROFIT (LOSS) FROM CONTINUING OPERATIONS	2,854,922	692,734	3,671,319	972,097
40140000	PROFIT (LOSS) FROM DISCONTINUED OPERATIONS	0	0	0	0
40150000	NET PROFIT (LOSS)	2,854,922	692,734	3,671,319	972,097
40160000	PROFIT (LOSS), ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	0	0	0	0
40170000	PROFIT (LOSS), ATTRIBUTABLE TO OWNERS OF PARENT	2,854,922	692,734	3,671,319	972,097
40180000	BASIC EARNINGS (LOSS) PER SHARE	2.21	0.54	2.84	0.75
40190000	DILUTED EARNINGS (LOSS) PER SHARE	0	0	0.00	0.00

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QUARTER: **04**

YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENTS OF COMPREHENSIVE INCOME OTHER COMPREHENSIVE INCOME (NET OF INCOME TAX)

CONSOLIDATED

FOR THE TWELVE AND THREE MONTHS ENDED 31 DECEMBER, 2013 AND 2012

AUDITED INFORMATION

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	CURRENT YEAR		PREVIOUS YEAR	
		ACCUMULATED	QUARTER	ACCUMULATED	QUARTER
40200000	NET PROFIT (LOSS)	2,854,922	692,734	3,671,319	972,097
	DISCLOSURES NOT BE RECLASSIFIED ON INCOME				
40210000	PROPERTY REVALUATION GAINS	0	0	0	0
40220000	ACTUARIAL EARNINGS (LOSS) FROM LABOR OBLIGATIONS	147,195	147,195	-154,151	-162,797
40220100	SHARE OF INCOME ON REVALUATION ON PROPERTIES OF ASSOCIATES AND JOINT VENTURES	0	0	0	0
	DISCLOSURES MAY BE RECLASSIFIED SUBSEQUENTLY TO INCOME				
40230000	FOREING CURRENCY TRANSLATION	271,873	108,404	-725,122	221,254
40240000	CHANGES IN THE VALUATION OF FINANCIAL ASSETS HELD-FOR-SALE	0	0	0	0
40250000	CHANGES IN THE VALUATION OF DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
40260000	CHANGES IN FAIR VALUE OF OTHER ASSETS	0	0	0	0
40270000	SHARE OF OTHER COMPREHENSIVE INCOME OF ASSOCIATES AND JOINT VENTURES	0	0	0	0
40280000	OTHER COMPREHENSIVE INCOME	0	0	0	0
40290000	TOTAL OTHER COMPREHENSIVE INCOME	419,068	255,599	-879,273	58,457
40300000	TOTAL COMPREHENSIVE INCOME	3,273,990	948,333	2,792,046	1,030,554
40320000	COMPREHENSIVE INCOME, ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	0	0	0	0
40310000	COMPREHENSIVE INCOME, ATTRIBUTABLE TO OWNERS OF PARENT	3,273,990	948,333	2,792,046	1,030,554

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

STATEMENTS OF COMPREHENSIVE INCOME INFORMATIONAL DATA

CONSOLIDATED

FOR THE TWELVE AND THREE MONTHS ENDED 31 DECEMBER, 2013 AND 2012

AUDITED INFORMATION

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	CURRENT YEAR		PREVIOUS YEAR	
		ACCUMULATED	QUARTER	ACCUMULATED	QUARTER
9200010	OPERATING DEPRECIATION AND AMORTIZATION	1,353,075	321,109	1,422,858	360,622
9200020	EMPLOYEES PROFIT SHARING EXPENSES	78,937	19,626	72,787	23,986

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

STATEMENTS OF COMPREHENSIVE INCOME INFORMATIONAL DATA (12 MONTHS)

CONSOLIDATED

FOR THE TWELVE AND THREE MONTHS ENDED 31 DECEMBER, 2013 AND 2012

AUDITED INFORMATION

(Thousand Pesos)

Final Printing

REF	ACCOUNT / SUBACCOUNT	YEAR	
		CURRENT	PREVIOUS
92000030	REVENUE NET (**)	48,988,770	45,476,295
92000040	OPERATING PROFIT (LOSS) (**)	5,276,945	4,781,665
92000050	PROFIT (LOSS), ATTRIBUTABLE TO OWNERS OF PARENT(**)	2,854,922	3,671,319
92000060	NET PROFIT (LOSS) (**)	2,854,922	3,671,319
92000070	OPERATING DEPRECIATION AND AMORTIZATION (**)	1,353,075	1,422,858

(*) TO BE DEFINED BY EACH COMPANY

(**) INFORMATION LAST 12 MONTHS

MEXICAN STOCK EXCHANGE

 STOCK EXCHANGE CODE: **SIGMA**

 QUARTER: **04** YEAR: **2013**
SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF CASH FLOWS

TO DECEMBER 31 OF 2013 AND 2012

(Thousand Pesos)

CONSOLIDATED
AUDITED INFORMATION
Final Printing

REF	ACCOUNT/SUBACCOUNT	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
OPERATING ACTIVITIES			
50010000	PROFIT (LOSS) BEFORE INCOME TAX	4,233,701	4,835,434
50020000	+(-) ITEMS NOT REQUIRING CASH	5,130	27,526
50020010	+ ESTIMATE FOR THE PERIOD	5,130	27,526
50020020	+ PROVISION FOR THE PERIOD	0	0
50020030	+(-) OTHER UNREALISED ITEMS	0	0
50030000	+(-) ITEMS RELATED TO INVESTING ACTIVITIES	1,571,347	479,005
50030010	DEPRECIATION AND AMORTISATION FOR THE PERIOD	1,353,075	1,422,858
50030020	(-)+ GAIN OR LOSS ON SALE OF PROPERTY, PLANT AND EQUIPMENT	-5,533	-28,514
50030030	+(-) LOSS (REVERSAL) IMPAIRMENT	121,346	23,388
50030040	(-)+ EQUITY IN RESULTS OF ASSOCIATES AND JOINT VENTURES	0	0
50030050	(-) DIVIDENDS RECEIVED	0	0
50030060	(-) INTEREST RECEIVED	-62,449	-56,131
50030070	(-) EXCHANGE FLUCTUATION	42,129	-955,918
50030080	(-)+ OTHER INFLOWS (OUTFLOWS) OF CASH	122,779	73,322
50040000	+(-) ITEMS RELATED TO FINANCING ACTIVITIES	1,035,156	961,057
50040010	(+) ACCRUED INTEREST	1,035,925	963,761
50040020	(+) EXCHANGE FLUCTUATION	0	0
50040030	(+) DERIVATIVE TRANSACTIONS	-769	-2,704
50040040	(-)+ OTHER INFLOWS (OUTFLOWS) OF CASH	0	0
50050000	CASH FLOWS BEFORE INCOME TAX	6,845,334	6,303,022
50060000	CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	-1,858,614	-1,395,854
50060010	+(-) DECREASE (INCREASE) IN TRADE ACCOUNTS RECEIVABLE	-382,782	-38,431
50060020	+(-) DECREASE (INCREASE) IN INVENTORIES	290,365	-930,926
50060030	+(-) DECREASE (INCREASE) IN OTHER ACCOUNTS RECEIVABLE	-334,306	64,968
50060040	+(-) INCREASE (DECREASE) IN TRADE ACCOUNTS PAYABLE	-339,970	339,352
50060050	+(-) INCREASE (DECREASE) IN OTHER LIABILITIES	-8,757	165,214
50060060	+(-) INCOME TAXES PAID OR RETURNED	-1,083,164	-996,031
50070000	NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	4,986,720	4,907,168
INVESTING ACTIVITIES			
50080000	NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	-8,684,487	-1,556,030
50080010	(-) PERMANENT INVESTMENTS	-5,558,458	-27,994
50080020	+ DISPOSITION OF PERMANENT INVESTMENTS	0	0
50080030	(-) INVESTMENT IN PROPERTY, PLANT AND EQUIPMENT	-1,386,999	-1,390,859
50080040	+ SALE OF PROPERTY, PLANT AND EQUIPMENT	5,533	28,514
50080050	(-) TEMPORARY INVESTMENTS	0	0
50080060	+ DISPOSITION OF TEMPORARY INVESTMENTS	0	0
50080070	(-) INVESTMENT IN INTANGIBLE ASSETS	-140,536	-44,898
50080080	+ DISPOSITION OF INTANGIBLE ASSETS	0	0
50080090	(-) ACQUISITIONS OF VENTURES	-1,653,782	-171,342
50080100	+ DISPOSITIONS OF VENTURES	0	0
50080110	+ DIVIDEND RECEIVED	0	0
50080120	+ INTEREST RECEIVED	49,755	43,786
50080130	+(-) DECREASE (INCREASE) ADVANCES AND LOANS TO THIRD PARTS	0	0
50080140	-(+)- OTHER INFLOWS (OUTFLOWS) OF CASH	0	6,763
FINANCING ACTIVITIES			
50090000	NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES	3,258,552	-1,941,786
50090010	+ BANK FINANCING	6,477,133	2,114,687
50090020	+ STOCK MARKET FINANCING	34,377	33,884
50090030	+ OTHER FINANCING	118,208	-1,393
50090040	(-) BANK FINANCING AMORTISATION	-1,184,132	-2,168,651
50090050	(-) STOCK MARKET FINANCING AMORTISATION	0	0
50090060	(-) OTHER FINANCING AMORTISATION	-110,154	0
50090070	+(-) INCREASE (DECREASE) IN CAPITAL STOCK	0	0
50090080	(-) DIVIDENDS PAID	-1,040,199	-865,083
50090090	+ PREMIUM ON ISSUANCE OF SHARES	0	0
50090100	+ CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0
50090110	(-) INTEREST EXPENSE	-1,036,681	-1,055,230
50090120	(-) REPURCHASE OF SHARES	0	0
50090130	(-)+ OTHER INFLOWS (OUTFLOWS) OF CASH	0	0

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STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

STATEMENT OF CASH FLOWS

TO DECEMBER 31 OF 2013 AND 2012

(Thousand Pesos)

CONSOLIDATED

AUDITED INFORMATION

Final Printing

REF	ACCOUNT/SUBACCOUNT	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
50100000	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-439,215	1,409,352
50110000	EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	58,926	-67,459
50120000	CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	2,439,623	1,097,730
50130000	CASH AND CASH EQUIVALENTS AT END OF PERIOD	2,059,334	2,439,623

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: SIGMA
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: 04 YEAR: 2013

STATEMENT OF CHANGES IN EQUITY

(THOUSAND PESOS)

CONSOLIDATED

Final Printing

AUDITED INFORMATION

CONCEPTS	CAPITAL STOCK	SHARES REPURCHASED	PREMIUM ON ISSUANCE OF SHARES	CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	OTHER CAPITAL CONTRIBUTED	RETAINED EARNINGS (ACCUMULATED LOSSES)		ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT	NON-CONTROLLING INTERESTS	TOTAL EQUITY
						RESERVES	UNAPPROPRIATE D EARNINGS (ACCUMULATED LOSSES)				
BALANCE AT JANUARY 1, 2012	27,081	0	666,988	0	0	623,100	6,956,023	0	8,273,192	0	8,273,192
RETROSPECTIVE ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0
APPLICATION OF COMPREHENSIVE INCOME TO RETAINED EARNINGS	0	0	0	0	0	0	0	0	0	0	0
RESERVES	0	0	0	0	0	0	0	0	0	0	0
DIVIDENDS	0	0	0	0	0	0	-865,083	0	-865,083	0	-865,083
CAPITAL INCREASE (DECREASE)	0	0	0	0	0	0	0	0	0	0	0
REPURCHASE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN PREMIUM ON ISSUE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN NON-CONTROLLING INTERESTS	0	0	0	0	0	0	0	0	0	0	0
OTHER CHANGES	0	0	0	0	0	0	0	0	0	0	0
COMPREHENSIVE INCOME	0	0	0	0	0	-725,122	3,517,168	0	2,792,046	0	2,792,046
BALANCE AT DECEMBER 31, 2012	27,081	0	666,988	0	0	-102,022	9,608,108	0	10,200,155	0	10,200,155
BALANCE AT JANUARY 1, 2013	27,081	0	666,988	0	0	-102,022	9,608,108	0	10,200,155	0	10,200,155
RETROSPECTIVE ADJUSTMENTS	0	0	0	0	0	0	-29,440	0	-29,440	0	-29,440
APPLICATION OF COMPREHENSIVE INCOME TO RETAINED EARNINGS	0	0	0	0	0	0	0	0	0	0	0
RESERVES	0	0	0	0	0	0	0	0	0	0	0
DIVIDENDS	0	0	0	0	0	0	-1,026,576	0	-1,026,576	0	-1,026,576
CAPITAL INCREASE (DECREASE)	0	0	0	0	0	0	0	0	0	0	0
REPURCHASE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN PREMIUM ON ISSUE OF SHARES	0	0	0	0	0	0	0	0	0	0	0
(DECREASE) INCREASE IN NON-CONTROLLING INTERESTS	0	0	0	0	0	0	0	0	0	0	0
OTHER CHANGES	0	0	0	0	0	0	0	0	0	0	0
COMPREHENSIVE INCOME	0	0	0	0	0	271,873	3,002,117	0	3,273,990	0	3,273,990
BALANCE AT DECEMBER 31, 2013	27,081	0	666,988	0	0	169,851	11,554,209	0	12,418,129	0	12,418,129

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

**DISCUSSION AND ANALYSIS OF THE
ADMINISTRATION ON THE RESULTS OF
OPERATIONS AND FINANCIAL CONDITION OF THE
COMPANY**

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MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

FINANCIAL STATEMENT NOTES

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MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

INVESTMENTS IN ASSOCIATES AND JOINT VENTURES (THOUSAND PESOS)

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COMPANY NAME	PRICIPAL ACTIVITY	NUMBER OF SHARES	% OWNER SHIP	TOTAL AMOUNT	
				ACQUISITION COST	CURRENT VALUE
TRANSPORTACIÓN AEREA DEL NORTE, S.A. DE C.V.	SERVICIOS DE TRANSPORTE	39,313,080	0	39,314	39,314
NEOALIMENTOS, S.A.P.I. DE C.V.	FABRICACIÓN Y COMERC. DE BEBIDAS	5,889,480	0.00	48,991	44,628
CAMPOFRIO FOOD GROUP S.A.	FABRICACIÓN Y COMERC. DE ALIMENTOS	45,961,892	0.00	5,632,394	5,632,394
TOTAL INVESTMENT IN ASSOCIATES				5,720,699	5,716,336

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

BREAKDOWN OF CREDITS

(THOUSAND PESOS)

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CREDIT TYPE / INSTITUTION	FOREIGN INSTITUTION (YES/NO)	CONTRACT SIGNING DATE	EXPIRATION DATE	INTEREST RATE	MATURITY OR AMORTIZATION OF CREDITS IN NATIONAL CURRENCY						MATURITY OR AMORTIZATION OF CREDITS IN FOREIGN CURRENCY					
					TIME INTERVAL						TIME INTERVAL					
					CURRENT YEAR	UNTIL 1 YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE	CURRENT YEAR	UNTIL 1 YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE
BANKS																
FOREIGN TRADE																
SECURED																
BANCO CREDITO DEL PERÚ	YES	18/09/2006	01/03/2016	7.38%							N/A	4,224	3,176	270	0	0
SCOTIA BANK	YES	24/03/2013	23/03/2014	4.54%							N/A	23,388	0	0	0	0
BBVA-Continental	YES	10/03/2013	10/03/2014	4.55%							N/A	35,082	0	0	0	0
RABOBANK NEDERLAND	YES	14/09/2011	20/06/2016	1.59%							N/A	261,530	0	392,295	0	0
THE BANK OF TOKYO MITSUBISHI	YES	14/09/2011	13/11/2018	1.51%							N/A	457,678	0	392,295	1,971,080	1,971,080
THE BANK OF NOVA SCOTIA	YES	14/09/2011	15/09/2014	1.66%							N/A	457,678	0	0	0	0
Mercantil Commercebank, N.A.	YES	19/12/2013	31/01/2014	0.69%							N/A	392,295	0	0	0	0
Banamex	NOT	30/12/2013	31/01/2014	0.71%							N/A	392,295	0	0	0	0
COMMERCIAL BANKS																
OTHER																
TOTAL BANKS						0	0	0	0	0	0	2,024,170	3,176	784,860	1,971,080	1,971,080

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

BREAKDOWN OF CREDITS

CONSOLIDATED

(THOUSAND PESOS)

Final Printing

AUDITED INFORMATION

CREDIT TYPE / INSTITUTION	FOREIGN INSTITUTION (YES/NO)	CONTRACT SIGNING DATE	EXPIRATION DATE	INTEREST RATE	MATURITY OR AMORTIZATION OF CREDITS IN NATIONAL CURRENCY						MATURITY OR AMORTIZATION OF CREDITS IN FOREIGN CURRENCY					
					TIME INTERVAL						TIME INTERVAL					
					CURRENT YEAR	UNTIL 1 YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE	CURRENT YEAR	UNTIL 1 YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE
STOCK MARKET																
LISTED STOCK EXCHANGE																
UNSECURED																
BONO SEÑOR 144 A	YES	16/12/2009	16/12/2019	6.88%							N/A	0	0	0	0	3,198,324
BONO SEÑOR 144 A	YES	14/04/2011	14/04/2018	5.63%							N/A	0	0	0	0	5,818,693
SECURED																
PRIVATE PLACEMENTS																
UNSECURED																
CERTIFICADO BURSATIL	NOT	14/12/2007	08/12/2014	4.50%	N/A	1,000,000	0	0	0	0						
CERTIFICADO BURSATIL	NOT	14/12/2007	08/12/2014	8.75%	N/A	635,000	0	0	0	0						
CERTIFICADO BURSATIL	NOT	24/07/2008	12/07/2018	10.25%	N/A	0	0	0	0	1,000,000						
CERTIFICADO BURSATIL	NOT	24/07/2008	12/07/2018	5.32%	N/A	0	0	0	0	628,250						
SECURED																
TOTAL STOCK MARKET LISTED IN STOCK EXCHANGE AND PRIVATE PLACEMENT						0	1,635,000	0	0	0	1,628,250	0	0	0	0	9,017,017

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: SIGMA

QUARTER: 04 YEAR: 2013

SIGMA ALIMENTOS, S.A. DE C.V.

BREAKDOWN OF CREDITS

CONSOLIDATED

(THOUSAND PESOS)

Final Printing

AUDITED INFORMATION

CREDIT TYPE / INSTITUTION	FOREIGN INSTITUTION (YES/NO)	DATE OF AGREEMENT	EXPIRATION DATE	MATURITY OR AMORTIZATION OF CREDITS IN NATIONAL CURRENCY						MATURITY OR AMORTIZATION OF CREDITS IN FOREIGN CURRENCY					
				TIME INTERVAL						TIME INTERVAL					
				CURRENT YEAR	UNTIL 1YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE	CURRENT YEAR	UNTIL 1YEAR	UNTIL 2 YEAR	UNTIL 3 YEAR	UNTIL 4 YEAR	UNTIL 5 YEAR OR MORE
OTHER CURRENT AND NON-CURRENT LIABILITIES WITH COST															
TOTAL OTHER CURRENT AND NON-CURRENT LIABILITIES WITH COST				0	0	0	0	0	0	0	0	0	0	0	0
SUPPLIERS															
VARIOS	NOT			N/A	1,396,909										
VARIOS	NOT									N/A	2,337,455				
TOTAL SUPPLIERS				0	1,396,909					0	2,337,455				
OTHER CURRENT AND NON-CURRENT LIABILITIES															
BENEFICIOS A EMPLEADOS	NOT			N/A	0	0	0	0	342,340						
VARIOS	NOT			N/A	215,506	0	0	0	85,957						
VARIOS	NOT									N/A	803,743	0	409	1,158	76,086
TOTAL OTHER CURRENT AND NON-CURRENT LIABILITIES				0	215,506	0	0	0	428,297	0	803,743	0	409	1,158	76,086
GENERAL TOTAL				0	3,247,415	0	0	0	2,056,547	0	5,165,368	3,176	785,269	1,972,238	11,064,183

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

MONETARY FOREIGN CURRENCY POSITION

CONSOLIDATED

AUDITED INFORMATION

(THOUSAND PESOS)

Final Printing

FOREIGN CURRENCY POSITION (THOUSANDS OF PESOS)	DOLLARS		OTHER CURRENCIES		THOUSAND PESOS TOTAL
	THOUSANDS OF DOLLARS	THOUSAND PESOS	THOUSANDS OF DOLLARS	THOUSAND PESOS	
MONETARY ASSETS	76,106	995,198	146,154	1,911,179	2,906,377
CURRENT	76,106	995,198	146,154	1,911,179	2,906,377
NON CURRENT	0	0	0	0	0
LIABILITIES POSITION	1,407,006	18,398,719	45,235	591,515	18,990,234
CURRENT	350,040	4,577,298	44,972	588,070	5,165,368
NON CURRENT	1,056,966	13,821,421	263	3,445	13,824,866
NET BALANCE	-1,330,900	-17,403,521	100,919	1,319,664	-16,083,857

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

DEBT INSTRUMENTS

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AUDITED INFORMATION

CONSOLIDATED

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FINANCIAL LIMITATIONS IN CONTRACT, ISSUED DEED AND / OR TITLE

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

DEBT INSTRUMENTS

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AUDITED INFORMATION

CONSOLIDATED

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ACTUAL SITUATION OF FINANCIAL LIMITED

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

DISTRIBUTION OF REVENUE BY PRODUCT

AUDITED INFORMATION

TOTAL INCOME
(THOUSAND PESOS)

CONSOLIDATED

Final Printing

MAIN PRODUCTS OR PRODUCT LINE	NET SALES		MARKET SHARE (%)	MAIN	
	VOLUME	AMOUNT		TRADEMARKS	CUSTOMERS
NATIONAL INCOME					
NACIONALES	806,314	33,708,247	0		
EXPORT INCOME					
INCOME OF SUBSIDIARIES ABROAD					
EXTRANJERAS	379,560	15,280,523	0		
TOTAL	1,185,874	48,988,770			

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**
SIGMA ALIMENTOS, S.A. DE C.V.

QUARTER: **04** YEAR: **2013**

ANALYSIS OF PAID CAPITAL STOCK

CONSOLIDATED

AUDITED INFORMATION

CHARACTERISTICS OF THE SHARES

Final Printing

SERIES	NOMINAL VALUE	VALID COUPON	NUMBER OF SHARES				CAPITAL STOCK	
			FIXED PORTION	VARIABLE PORTION	MEXICAN	FREE SUBSCRIPTION	FIXED	VARIABLE
B	0	14	1,290,654,555	0	0	0	27,081	0
TOTAL			1,290,654,555	0	0	0	27,081	0

TOTAL NUMBER OF SHARES REPRESENTING THE PAID IN CAPITAL STOCK ON THE DATE OF SENDING THE INFORMATION

1,290,654,555

NOTES

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: **SIGMA**

QUARTER: **04** YEAR: **2013**

SIGMA ALIMENTOS, S.A. DE C.V.

DERIVATIVE FINANCIAL INSTRUMENTS

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