



REGULATIONS

AUDIT COMMITTEE

Of the Board of Directors of Vitro,
Sociedad Anónima Bursátil de Capital Variable

TABLE OF CONTENTS

CHAPTER ONE

GENERAL PROVISIONS

First Article. Purpose of Regulations	1
Second Article. Definitions	1

CHAPTER TWO

PURPOSE, INTEGRATION AND FUNCTIONS

Third Article. Purpose of Committee	4
Fourth Article. Integration	4
Fifth Article. Audit Committee Expert	4
Sixth Article. Functions	6
Seventh Article. Authority	9
Eighth Article. Remunerations and Fees	9

CHAPTER THREE

CHAIRMAN AND SECRETARY

Ninth Article. Committee Chairman	11
Tenth Article. Responsibilities of the Committee Chairman	11
Eleventh Article. Committee Secretary	12

CHAPTER FOUR

COMMITTEE MEETINGS

Twelfth Article. Calls to Meetings	13
Thirteenth Article. Quorum	13
Fourteenth Article. Calendar of Meetings	13
Fifteenth Article. Committee Meetings	14
Sixteenth Article. Conflicts of Interest	

CHAPTER FIVE

ANNUAL REPORT

Seventeenth Article. Annual Report	14
Eighteenth Article. Participation by Relevant Executives	15
Nineteen Article. Submittal Date	16

CHAPTER SIX

MEMBERS' CONDUCT AND RESPONSIBILITIES

Twentieth Article. Members' Conduct	17
Twenty First Article. Loyalty, Diligence and Confidentiality	17
Twenty Second Article. Liability	17

CHAPTER SEVEN

AMENDMENTS

Twenty Third Article. Amendments	18
Twenty Fourth Article. Proposals for Amendments	18

TRANSITIONAL PROVISIONS

Sole	18
------	----

CHAPTER ONE

GENERAL PROVISIONS

FIRST ARTICLE. PURPOSE OF REGULATIONS

The purpose of these Regulations is to regulate the integration, functions, operation and activities of the Audit Committee of *VITRO, SOCIEDAD ANONIMA BURSATIL DE CAPITAL VARIABLE*, in order to reflect Vitro's commitment to adhere to the highest standards of Corporate Governance.

SECOND ARTICLE. DEFINITIONS

The following definitions are established for the purposes of accuracy and the application of these Regulations:

1. Meeting: The General Shareholders Meeting of Vitro.
2. Sole Circular: The General Provisions Applicable to Issuers of Securities and Other Participants in the Stock Market, published in the Federal Official Gazette on March 19, 2003, including its amendment contained in resolution published in the Federal Official Gazette on September 22, 2006, as well as all other applicable provisions.
3. Commission: The *Comisión Nacional Bancaria y de Valores* (National Securities and Banking Commission) or the body or entity, in its case, superseding the same.
4. Committee: The Committees of the Board of Directors of Vitro, which include the Corporate Practices Committee, the Audit Committee, the Finance and Planning Committee, as well as any other Committee other than the Executive Committee, which the Board of Directors may constitute.
5. Audit Committee: the Board of Directors' Audit committee
6. Finance and Planning Committee: the Board of Directors' finance and planning committee
7. Corporate Practices Committee: the Board of Directors' Corporate Practices Committee.

8. Executive Committee: Vitro's executive committee, which consists of the Chief Executive Officer, who directs the corporation and the officers and executives who directly report to the aforementioned Chief Executive Officer.
9. Directors. All members of the Board of Directors, including provisional members, pursuant to Article 24 of the Law.
10. Independent Director: All directors deemed as independent pursuant to Article 26 of the Law.
11. Board: The Board of Directors of Vitro.
12. Control: The capacity of a person or a group to perform any of the following acts:
 - a) Impose, either directly or indirectly, decisions in Meetings or appoint or remove the majority of the Directors.
 - b) Maintain ownership of rights that allow, either directly or indirectly, the exercise of the respective vote of more than 50% (fifty percent) of Vitro's capital stock.
 - c) Direct, either directly or indirectly, the management, strategy and the main policies of Vitro, whether through the ownership of securities, contracts or any other manner.
13. Business Day: All working days excluding Saturdays, Sundays, on which banks are authorized to perform banking transactions in the city of Monterrey, Nuevo Leon, Mexico.
14. Chief Executive Officer: The Chief Executive Officer of Vitro.
15. Relevant Executives: Chief Executive Officer, Chief Administration Officer, the Chief Financial Officer, the Chief Flat Glass Unit Officer, the Chief Container Glass Officer, the Diverse Industries and Technology Officer, and the General Council.
16. Bylaws: The Bylaws of Vitro, including amendments thereto.
17. Audit Committee Financial Expert: The person that meets the requirements set forth by the Fifth Article of these Regulations, and appointed as the Audit Committee Financial Expert.
18. Corporate Governance: The structures and the processes used to ensure the optimum direction and management of Vitro's businesses and activities.

19. Annual Report. The annual report of the Audit Committee's activities to be prepared by the Committee Chairman and submitted for the consideration of the Board, in accordance with the terms of Chapter Five of these Regulations.
20. Law: The *Ley del Mercado de Valores* (Stock Market Act) published in the Federal Official Gazette on December 30, 2005, including amendments thereto.
21. Mexico: The United Mexican States.
22. Member: Directors part of the Audit Committee.
23. Related Parties: Parties deemed as related as provided by paragraph XIX of Article 2 of the Law.
24. Committee Chairman: The Chairman of the Audit Committee.
25. Chairman of the Board: The Chairman of the Board of Directors.
26. Regulations: This ordinance.
27. Committee Secretary: The Secretary of the Audit Committee.
28. SEC: The Securities and Exchange Commission or the body or entity, in its case, superseding the same.
29. Vitro: the company known as Vitro, Sociedad Anónima Bursátil de Capital Variable.

The aforementioned terms may be used both in singular and plural, masculine of feminine gender without changing their meanings.

CHAPTER TWO

PURPOSE, INTEGRATION AND FUNCTIONS

THIRD ARTICLE. PURPOSE OF COMMITTEE

The Audit Committee is an auxiliary body of the Board of Directors that assists in the management, administration, and execution of Vitro's businesses through the performance of the roles conferred by the Law, the Sole Circular, its regulatory provisions, and these Regulations.

FOURTH ARTICLE. INTEGRATION

The Audit Committee shall consist of the number of Directors determined by the Board of Directors, on the understanding that the minimum membership shall be (3) three Directors. All Members should be Independent Directors.

The Board of Director shall elect the Members (excluding the Committee Chairman, who may only be elected by the Meeting) from among the persons proposed by the Chairman of the Board of Directors for such purpose at the first meeting of the Board of Directors held following the election of the Chairman and the Meeting held at the fiscal year-end or any other Meeting that makes such election.

As a preference, Members shall have the financial and accounting knowledge that will enable them to read and understand financial statements of a scope and complexity similar to that presented in the financial statements of Vitro. This level of knowledge may be held at the time of appointment or acquired later within a reasonable period of time.

The Board shall be authorized to cover any vacancies that may arise in the Audit Committee and may remove or substitute any of its Members with the exception of the Committee Chairman, who may only be removed or substituted by the Meeting.

FIFTH ARTICLE. AUDIT COMMITTEE FINANCIAL EXPERT

The Audit Committee shall have a Financial Expert. Provided that none of the Members can be appointed as said Financial Expert on the complying with the hereinafter specified requirements, the Audit Committee shall contract the services of a party who is not a Committee Member to act as its Financial Expert.

The Audit Committee Financial Expert appointed by the Audit Committee shall be called to all the Committee's meetings pursuant to the terms set forth in the Twelfth Article.

Said Financial Expert shall also be consulted when resolutions are adopted outside of any of the Committee's meetings. The Financial Expert shall have the right to be heard, but not to vote in meetings of the Audit Committee.

In order to be elected or contracted as the Audit Committee Financial Expert, Members shall have to comply with the following requirements:

1. Knowledge of the generally accepted accounting principles, as applicable to the financial statements filed by Vitro before the Commission and the SEC, as well as the ability to analyze financial statements.
2. The ability to evaluate the application of the aforementioned generally accepted accounting principles with regard to the determination of forecasts, results and reserves.
3. Have sufficient experience in the preparation, Audit, evaluation, or analysis of financial statements that have a similar level of scope and complexity in accounting issues that are generally comparable with the financial statements prepared by Vitro or active experience in the supervision of one or more professionals entrusted with said activities.
4. Knowledge of the internal controls involved in the preparation of financial reports, and
5. Understanding of the functions carried out by the Audit Committee.

The Financial Expert shall be deemed to have acquired the aforementioned skills through:

- a) Training and experience as a chief financial director, chief administration officer, controller, public accountant or auditor or experience in one or more positions that involve the performance of similar functions.
- b) Experience in the supervision of a chief financial officer, chief administration officer, controller, public accountant, auditor, or another position that performs similar functions.
- c) Experience in the supervision or evaluation of the performance of companies or public accountants related to the preparation, Audit or evaluation of financial statements; or
- d) Any other similar experience.

The external hiring or the appointment of a Member as Financial Expert shall not impose extra duties, obligations, or responsibilities on said party other than those applicable in

said party's capacity as consultant, Member, or Director in accordance with the terms and conditions of the contract or the corresponding legal provisions.

Under no circumstances, the appointment or hiring of the Audit Committee Financial Expert shall release, delegate, or affect any of the functions, duties or responsibilities that pursuant to the Law, the Sole Circular, the regulatory provisions, the Bylaws, these Regulations, or other provisions applicable to Members or Directors.

SIXTH ARTICLE. FUNCTIONS

The Audit Committee shall have the following functions:

1. Provide its opinion to the Board on the following issues, regardless of any other opinion that may be required pursuant to the Law, the Sole Circular, the regulatory provisions, or any other opinion specifically requested by the Board:
 - b) Transactions performed, whether simultaneously or successively, and due to their characteristics may be considered as a single transaction and to be completed by Vitro or by its controlled companies during the course of a fiscal year, when said transactions are unusual or non-recurring or the amounts of said transactions represent, based on the figures of the immediately preceding quarter on any of the following assumptions:
 - c) The acquisition or sale of assets with a value equal to or greater than 5% (five percent) of the consolidated assets of Vitro.
 - d) The granting of guarantees or the assumption of liabilities for an aggregate equal to or greater than 5% (five percent) of the consolidated assets of Vitro.
 - e) Investments in debt securities or in banking instruments are excluded provided that said transactions are carried out pursuant to the policies approved by the Board for such purpose.
 - f) The determination of policies for the granting of mutual loans, loans or any other kind of credit or guarantees to Related Parties.
 - g) The internal control and internal Audit guidelines of Vitro and its controlled companies.
 - h) Vitro's accounting policies in accordance with recognized accounting principles or principles issued by the Commission through general provisions.

- i) The financial statements of Vitro.
 - j) The engagement of an external Audit company and if required, a company to render additional complementary services.
2. Evaluate the performance of the external Audit company, as well as analyzing the audit report, the opinion (including the internal control opinion) and reports prepared and submitted by the external auditor. For such purposes, the Audit Committee may require the presence of the external auditor when deemed suitable, without prejudice to the requirement of a meeting held at least once a year with said party. The Audit Committee shall also supervise the resolution of any controversy that may arise between Vitro's management and the external Audit company.
3. Discuss Vitro's quarterly and annual financial statements with the parties responsible for their preparation and review, and recommend approval or disapproval thereof to the Board, as well as reviewing the financial information filed annually before the SEC in Form 20-F.
4. Report the Board the situation of the internal control and internal Audit systems of Vitro and its controlled companies, including any irregularities detected.
5. Prepare the opinion to be issued by the Board on the content of the Chief Executive Officer's report and submitted for the consideration of the Board for subsequent discussion at the Meeting, supported by the external auditor's report, among other documentation. Said opinion shall indicate the following as a minimum:
 - a) Whether the accounting and information policies and criteria followed by Vitro are adequate and sufficient taking its particular circumstances into consideration.
 - b) Whether said policies and criteria have been applied on a consistent basis in the information filed by the Chief Executive Officer, and
 - c) Whether, as a consequence of the foregoing points a) and b), the information filed by the Chief Executive Officer reasonably reflects the financial situation and the results of Vitro.
6. Assist the Board in the preparation of the reports referred to in section d) and e) of paragraph IV of Article 28 of the Law, which are:
 - a) The report referred to in clause b) of Article 172 of the *Ley General de Sociedades Mercantiles* (General Law of Commercial Corporations),

containing the main accounting and information policies and criteria followed in the preparation of the financial information, and

- b) The report on the transactions and activities in which the Board has participated pursuant to the provisions of the Law.
7. Supervise the transactions referred to in paragraph III of Article 28 and Article 47 of the Law to ensure that they are performed in accordance with said legal precepts, as well as the policies derived therefrom.
8. Request the opinion of independent experts in cases deemed suitable by the Audit Committee for the or when required pursuant to the Law, the Sole Circular, or the general provisions.
9. Request from the Relevant Executives and other employees and controlled companies of Vitro or the reports related to the preparation of the financial information or any other information deemed necessary for the performance of its functions.
10. To the extent of its knowledge, investigate all possible breaches of transactions, operating, internal control system, internal Audit and accounting record guidelines and policies by Vitro or its controlled companies through the examination of documentation, accounting records or other supporting evidence to the extent necessary to perform such supervision correctly.
11. Receive any remarks filed by shareholders, directors, relevant executives, employees, or any third party with regard to any issue referred to in the immediately preceding paragraph, as well as performing all follow-up actions of said observations deemed necessary.
12. Supervise that the procedure to receive, process, and resolve complaints in relation to accounting, internal control, and Audit are adequate, including procedures for confidential and anonymous complaints from employees.
13. Request regular meetings with the Relevant Executives, as well as the provisions of all information related to the internal control, and internal Audit of Vitro or its controlled companies.
14. Report to the Board all material irregularities detected during performance of its duties and, if necessary, the corrective actions taken or propose any action that should be taken.
15. Call to the Meetings and request that the issues deemed relevant be included in the agenda of said Meetings.

16. Ensure that the Chief Executive Officer complies with the resolutions adopted at the Meetings and by the Board pursuant to the instructions that, if required, are ruled by the Meeting or the Board.
17. Ensure that internal mechanisms and controls are established to allow the verification that the activities and transactions performed by Vitro and its controlled companies adhere to applicable standards, as well as implementing methodologies to enable the review of compliance thereof.
18. Follow up on the main risks to which Vitro and its controlled companies are exposed, as identified based on information filed by the Corporate Practices Committee, the Financial and Planning Committee and any other committee constituted by the Board, the Chief Executive Officer and the external Audit company, as well as the accounting, internal control, and internal Audit, recording, filing, and information systems of said parties.
19. Ensure that at all times the Members comply with the requirements to be considered as Independent Directors.
20. All other functions contemplated by the Law, the Sole Circular, the regulatory provisions, the Company Bylaws, these Regulations, or any other provision established by the Board.

SEVENTH ARTICLE. AUTHORITY

In the performance of its duties, the Audit Committee shall be authorized to perform the following activities, without prejudice to the authority conferred on it by the provisions of these Regulations, the Law, the Sole Circular, its regulatory provisions, or the Company Bylaws:

1. Call to the Meetings through the Committee Chairman and any matter considered as relevant shall be included in the Agenda.
2. Request the opinion of independent experts whenever deemed suitable for the appropriate performance of its functions as required pursuant to the Law, the Sole Circular, its general provisions, or these Regulations.
3. Hire an Audit Committee Financial Expert pursuant to the terms of the Fifth Article of these Regulations.
4. Request the regular attendance of the General Council to Audit Committee meetings in order to ensure adequate legal support as required for due compliance with the corresponding legal and statutory provisions.

5. Request the attendance of other Relevant Executives and Vitro's officer as required, as well as request any information from them relevant to the performance of its functions pursuant to Board policy.

EIGHTH ARTICLE. REMUNERATIONS AND FEES

The remunerations and fees of Members for their participation on the Audit Committee, including the offices of Chairman, Secretary, and other participants shall be established by the Meeting.

The fees of the Financial Expert, if hired, other independent experts that may be required, as well as the external audit company fee shall be approved by the Audit Committee and, as the case may be, negotiated with the person appointed by said committee on the understanding that said fees shall be in accordance with market practices. The external audit company fees for services other than Audit shall be pre-approved by the Audit Committee for subsequent approval by Vitro management.

Vitro shall provide the funds necessary to cover the fees referred to in this article, as well as all reasonable expenses generated from the operation of the Audit Committee.

CHAPTER THREE

CHAIRMAN AND SECRETARY

NINTH ARTICLE. COMMITTEE CHAIRMAN

The Committee Chairman shall be appointed and removed exclusively by the Meeting on the understanding that the Chairman of the Board cannot be appointed as Committee Chairman.

The Committee Chairman, as the other Members, shall be appointed in experience, recognized ability, and professional prestige, also considering that the characteristics of said person shall allow the performance of the functions of Chairman, free of conflicts of interest and without being subject to personal, patrimonial, or economic interests.

The Chairman shall preside over the Audit Committee Meetings and shall be authorized to call said Meetings, as well as to decide on the matters to be included in the Agenda.

TENTH ARTICLE. RESPONSIBILITIES OF THE COMMITTEE CHAIRMAN

Independently of the responsibilities conferred on the Committee Chairman by the Law, the Sole Circular, its regulatory provisions, and these Regulations, the Committee Chairman shall be responsible for:

1. Ensuring that the Audit Committee performs its activities by acting in an agreeable manner among its Members.
2. Providing the necessary leadership for the best possible performance of the Audit Committee's activities.
3. Ensuring that the Members are provided with the proper information and elements for the best possible performance of their functions.
4. Determining jointly with the Chairman of the Board and the Chief Executive Officer the Agenda of the Audit Committee, without prejudice to the inclusion of the points deemed convenient even without the prior consent of said Chairman of the Board and Chief Executive Officer.
5. Adopting the appropriate procedures to ensure that the Audit Committee performs its activities effectively and efficiently, as well as ascertaining that its structure, this integration, calendar of activities, and the management of its meetings are appropriate.

6. Ensuring that sufficient time dedicated to the discussion of the items of the Agenda of the Audit Committee meetings is allowed to permit the detailed analysis of each matter.
7. Ensuring that the resolutions passed at the Audit Committee meetings or the respective unanimous resolutions adopted by the Audit Committee itself are reported to the Board on a correct and timely basis no later than the Board meeting immediately following the aforementioned meetings or unanimous resolutions of the Audit Committee.
8. Prepare the Annual Report on a correct and timely basis.
9. Attend the Meetings held at the fiscal year-end in order to be able to answer any questions that may arise with regard to the Annual Report. If attendance to said Meetings is impossible, the Committee Chairman shall appoint a Member to attend on behalf of the Audit Committee.

ELEVENTH ARTICLE. COMMITTEE SECRETARY

The Chief Administration Officer of Vitro shall act as the Secretary of the Audit Committee on the understanding that said officer shall not form part of this collegiate body.

The Secretary of the Audit Committee shall act as Secretary and the meetings of said Committee and shall be responsible for writing the unanimous resolutions adopted by the Committee outside of its normal meetings. The Secretary shall also be responsible for calling meetings on instructions of the parties with said authority in accordance with the terms of the Twelfth Article of these Regulations.

The Secretary of the Audit Committee shall be authorized to issue certified minutes of said Committee, whether total or related to a particular item set forth within said minutes.

CHAPTER FOUR COMMITTEE MEETINGS

TWELFTH ARTICLE. SUMMONS TO MEETINGS

The Committee Chairman, any two of its members, the Chairman of the Board and the Chief Executive Officer shall be authorized to call to Audit Committee Meetings either directly or through the Committee Secretary, as well as including the matters deemed relevant in the Agenda, preferably in coordination with the Chairman of the Board and/or the Chief Executive Officer, as applicable.

Notices for Audit Committee Meeting shall be issued in writing and may be delivered personally or by specialized courier service, or by electronic mail or facsimile. Notices shall be sent to the domicile, fax number, or e-mail address registered by its Members in Vitro at least two Business Days in advance of the date of the meeting.

All notices shall indicate the place, date, and time of the meetings, as well as the Agenda, the person who is calling to the meeting, and shall be accompanied by the documents deemed suitable for the best possible transaction of the aforesaid Agenda.

No prior notices shall be required when all Members are attended the meeting.

THIRTEENTH ARTICLE. QUORUM

Audit Committee meetings shall be considered dully installed when the majority of its Members personally attended to the session, via telephone, videoconference, or any other electronic means. Resolutions adopted at the Audit Committee meetings shall be deemed to be valid when adopted by the majority of participating Members. The Committee Chairman shall have the casting vote in the event of tied-decisions.

The Audit Committee may invite the Chief Executive Officer, other Relevant Executives, auditors, independent experts, and other Vitro personnel to its meetings it deemed suitable for the performance of its activities.

For legal purposes, all resolutions adopted unanimously by the Audit Committee outside of its meetings shall have the same legal validity as those adopted at the meetings, provided that said resolutions are confirmed in writing by its Members.

FOURTEENTH ARTICLE. CALENDAR OF MEETINGS

The calendar of meetings shall be determined at the first Audit Committee meeting held immediately following its election by the Board for the corresponding fiscal year, without prejudice to the Audit Committee being called when required.

The Audit Committee shall hold at least four meetings annually on the understanding that during the first meeting of each calendar year, which shall be held during January or February, and in all cases prior to the meeting of the Board for the purposes of the fiscal year-end, the Audit Committee shall review and approve the Annual Report.

FIFTEENTH ARTICLE. AUDIT COMMITTEE MEETINGS

Audit Committee Meetings may be held anywhere of the United Mexican States or abroad.

Audit Committee Meetings shall be chaired by the Committee Chairman, or in the absence thereof, by the Member elected from among the attendees.

The Committee Secretary shall act as the meeting secretary, or in the absence thereof, by the Member elected from among the attendees.

The Committee Secretary or the substitute thereof shall draw up minutes of every Audit Committee Meeting to confirm the date, time, and place, as well as the Members and guests in attendance, the agenda and the deliberations and resolutions adopted at the meeting. The minutes shall be signed by the parties acting as chairman and secretary in each respective meeting. In the event that the Meeting cannot be held due to lack of quorum or any other reason, minutes shall be draw up to confirm said circumstance.

The Chairman of the Board and the Chief Executive Officer shall be entitled to attend the Audit Committee Meetings and to express their points of view on the matters transacted therein, on the understanding however, that when deemed suitable, any of its participating Members shall be required to leave from the Meeting during deliberations and/or voting on said matters.

SIXTEENTH ARTICLE. CONFLICTS OF INTEREST

In the event of conflicts of interest between Members, and if applicable, the Committee Secretary, said party shall abstain from participating in the deliberations and voting on said matters without affecting the quorum required for the installation of the respective meeting.

CHAPTER FIVE

ANNUAL REPORT

SEVENTEENTH ARTICLE. ANNUAL REPORT

The Chairman of the Audit Committee shall prepare and submit the Annual Report.

As a minimum, the Annual Report shall contemplate the following matters:

1. The status of the internal control and internal Audit systems of the corporation and its controlled companies and, if required, a description of its deficiencies and variations, including the aspects that require improvement, taking into account the opinions, reports, communications and external audit reports, as well as the reports issued by the independent experts who have rendered services during the period covered by the Annual Report.
2. The description and follow-up of the preventive and corrective measures implemented based on the results of investigations conducted into incompliance with the operation and accounting records guidelines and policies, both by the corporation itself and its controlled companies.
3. The evaluation of the performance of the external Audit company, as well as the external auditor assigned to Vitro by said company.
4. The description and evaluation of the additional or complementary services which, if applicable, are rendered by the external Audit company and the independent experts.
5. The main results of the reviews of the financial statements of Vitro and its controlled companies.
6. The description and effects of the amendments to accounting policies approved during the period covered by the Annual Report.
7. The measures adopted as a result of the observations considered relevant, suggested by shareholders, Directors, Relevant Executives, employees and third parties as regard to accounting, internal controls and related issues with internal and external Audit, or arising from reports received of management irregularities.
8. Follow-up on the agreements adopted in the Meetings and Board Meetings.
9. A list of the other activities performed by the Audit Committee during the corresponding fiscal-year.

10. An evaluation of the performance of its activities.

EIGHTEENTH ARTICLE. PARTICIPATION BY RELEVANT EXECUTIVES

For the preparation of the Annual Report, the Audit Committee shall be required to hear the opinions of the Relevant Executives and in the event of differences in the opinions of the latter parties; the Committee shall include said differences in the Annual Report.

NINETEEN ARTICLE. SUBMITTAL DATE

The Annual Report shall be submitted in writing for the consideration of the Board in March of each year at the latest and in all cases prior to the date of the Meeting held for the purposes of the fiscal year-end. The Annual Report shall reflect the activities performed in the immediately preceding fiscal year.

CHAPTER SIX

MEMBERS' CONDUCT AND RESPONSIBILITIES

TWENTIETH ARTICLE. MEMBERS' CONDUCT

All Members, as members of the Board shall perform the duties of their offices in such a manner as to create a value for the benefit of Vitro without favoring a specific shareholder or group of shareholder. Therefore, said Members shall act diligently by adopting reasoned decisions and complying with the other duties imposed on them pursuant to the Law, the Sole Circular, the Bylaws, and these Regulations.

TWENTY FIRST ARTICLE. LOYALTY, DILIGENCE, AND CONFIDENTIALITY

Pursuant to the provisions of the Law and other applicable legal ordinances, the Members, in their capacity as Directors shall comply with the provisions related to Loyalty, Diligence, and Confidentiality.

In accordance with their duty of Diligence, Members shall act in good faith and in the best interests of Vitro and its controlled companies without conducting themselves in any of the manners set forth in Article 32 of the Law; with Loyalty without obtaining any illegitimate economic benefit as a result of their position at Vitro either for themselves or third parties, including any shareholder or group of shareholders and without conducting themselves in any of the manners set forth in Article 35 of the Law and finally, to uphold the standards of Confidentiality by not disclosing any confidential information or issues of which they have knowledge as a result of their position at Vitro, whenever such information or matters are not for public domain.

TWENTY SECOND ARTICLE. LIABILITY

None of the issues contemplated in these Regulations intends to transfer the liability of the Board of Directors to the Audit Committee in order to ascertain compliance with the Law, the Sole Circular, and the other applicable legal and regulatory provisions, or to expand the limits of responsibility established on said legislation, both for the Directors and the Members.

CHAPTER SEVEN AMENDMENTS

TWENTY THIRD ARTICLE. AMENDMENTS

These Regulations may only be amended or rescinded by the Board of Directors.

TWENTY FOURTH ARTICLE. PROPOSALS FOR AMENDMENTS

Any Director or the Chief Executive Officer of Vitro may propose amendments to these Regulations for consideration of the Board. The Board shall request the opinion of the Audit Committee on said amendment proposals prior to adopting any resolutions thereon.

TRANSITIONAL PROVISIONS

SOLE

These Regulations shall be effective on May 1, 2007.

These Regulations were approved by the Board of Directors of Vitro, Sociedad Anonima Bursátil de Capital Variable at the meeting held on April 27, 2007.

(signature)

Adrián Sada González
Chairman of the Board of Directors

(signature)

Alejandro F. Sánchez Mújica
Secretary of the Board of Directors