

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as **(ESTADO DE SITUACIÓN FINANCIERA)**, which I have before me, this is an exact copy, that to the letter reads:



IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S.
Nit 900.537.021-5
Statement of Financial Position
Expressed in thousands of pesos (COP)

	December 31 st 2016	December 31 st 2015	January 1 st 2016
Assets			
Cash and cash equivalents (note 1)	\$ 40,427	140,442	179,023
Trade debtors and other accounts receivable (note 2)	3,174,152	1,813,660	883,769
Other financial assets	-	-	-
Other non-financial assets	603,422	754,278	-
Inventories (note 3)	1,118,173	2,656,446	1,454,411
Current Tax Assets	-	-	-
Total current asset	4,934,174	5,164,826	2,518,093
Trade debtors and other accounts receivable	-	-	-
Investments in associates	-	-	-
Investments in entities under joint control	-	-	-
Property plant and equipment (note 4)	1,163,968	78,984	790,061
Intangible assets and capital gain (note 5)	278,278	356,189	70,849
Investment properties	-	-	-
Deferred tax assets (note 6)	-	-	-
Total non-current assets	1,442,246	435,073	860,940
Total assets	\$ 6,374,450	5,697,899	3,379,033
Liabilities			
Overdrafts and bank loans (note 7)	1,158,239	888,937	-
Commercial creditors and other accounts receivable (note 8)	1,135,262	1,158,086	1,102,863
Current tax liability (note 9)	874,183	856,797	-
Employee benefits (note 10)	247,598	176,066	132,517
Provisions and contingencies (note 11)	35,668	19,110	7,794
Other non-financial liabilities (note 12)	35,400	47,638	405,381
Total current liabilities	3,484,370	2,974,634	1,648,555
Overdrafts and bank loans	-	-	-
Employee benefits	-	-	-
Provisions and contingencies	-	-	-
Deferred tax liabilities	59,245	-	-
Total non-current liabilities	59,245	-	-
Total liabilities	\$ 3,543,615	2,974,634	1,648,555
Equity (note 13)			
Subscribed and paid-in capital	5,000	5,000	5,000
Personal bonuses in placement of stocks	2,075,808	2,075,808	1,711,273
Mandatory reserve	2,500	2,500	-
Net income	207,471	528,351	287,849
Utilities or accumulated surpluses	540,068	11,705	(273,644)
Total equity assignable to owners	2,830,835	2,623,365	1,730,478
Total liability and equity	\$ 6,374,450	5,697,899	3,379,033

The accompanying notes are an integral part of the financial statements.

German Anibal Arango Bonnet
Legal Representative

Elizabeth Mendez Reina
Public Accountant
P.L. 188740 - T

Jorge Humberto Fadilla Pacilla
Statutory auditor
P.L. 136824 - T
(See my report on March 31st, 2017)

4

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com

Alejandro Wills Buitrago
Alejandro Wills Buitrago

TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: CERTIFIES that the following texts are the result of the Official Translation from Spanish to English from a document identified as (ESTADO DE RESULTADOS INTEGRAL), which I have before me, this is an exact copy, that to the letter reads:




IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S.


Nit 900.537.021-5


Comprehensive Income Statement
Expressed in thousands of pesos (COP)

Years ended in December 31 st :	<u>2016</u>	<u>2015</u>
Income of ordinary activities (note 14)	\$ 7,100,327	8,191,885
Cost of sales	<u>4,122,884</u>	<u>5,393,671</u>
Gross profit	<u>2,977,443</u>	<u>2,798,214</u>
Other income		
Administrative expenses	1,299,350	952,649
Operating sales expenses	907,754	793,054
Other expenses	<u>470,193</u>	<u>358,569</u>
Income from operating activities	<u>2,677,297</u>	<u>2,104,272</u>
Financial incomes (Note 15)	62,396	30,586
Loan costs	-	-
Net Financial cost	<u>62,396</u>	<u>30,586</u>
Participation in the associated earnings (after tax earnings)	-	-
Income before taxes	<u>\$ 362,542</u>	<u>724,528</u>
Expenses for income tax (note 16)	95,826	196,177
Expenses for deferred tax	59,245	-
Precedent utility of activities that continue	<u>\$ 155,071</u>	<u>196,177</u>
Period result	<u>\$ 207,471</u>	<u>528,351</u>
Actuarial profit/losses for defined benefit plan	-	-
Net change in the fair value of hedges and collars	-	-
comprehensive income of the year, tax earnings	<u>-</u>	<u>-</u>
comprehensive income of the year	<u>\$ 207,471</u>	<u>528,351</u>

The notes attached are an integral part of the financial statements.


German Anibal Arango Bonnet
Legal Representative


Elizabeth Mendez Reina
Certified Public Accountant
P.L.186740 - T


Jorge Humberto Padilla Padilla
Statutory Auditor
P.L. 136824 - T
(See my report on March 31st, 2017)

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

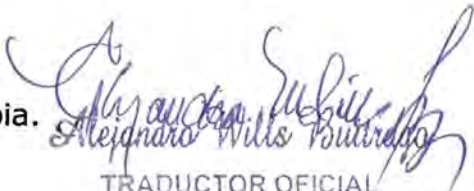
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com


TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**ESTADO DE FLUJO DE EFECTIVO**), which I have before me, this is an exact copy, that to the letter reads:



IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S.
NIT. 900.537.021-2
CASH FLOW STATEMENT AS OF DECEMBER 31st OF 2016
Expressed in thousands of pesos (COP)

	2016
Operating activities of cash flow	
Profit, Surplus for financial year (Loss)	207,471
More (less) entries that do not affect cash	474,389
Period Depreciation	98,937
Deferred charges amortization	0
Intangible amortization	224,596
Provision for Investments protection	150,856
Provision for doubtful receivables	0
Provisions	0
Provisions recovery	0
Provision for Assets protection	0
Generated flow by period results	681,860
Increases or decreases in Assets	-20,219
Accounts receivable	-1,560,492
Inventories	1,540,273
Deferred assets	0
Increases or decreases in Liabilities	399,779
Suppliers	-22,834
Accounts payable	0
Charge taxes	187,386
Deferred tax	59,245
Labor obligations	71,532
Estimated Liabilities and Provisions	16,290
Other liabilities	-11,840
Net cash flow in operating activities	961,420
Investment activities	
Increase in permanent investments	0
Decrease in permanent investments	0
Property, plant and equipment purchase	-1,186,051
Investment purchase	0
Shares sale and societies contributions	0
Deferred charges increase	0
Intangible purchase	-144,683
Net flow on investment activities	-1,330,736
Financing Activities	
Increase in Financial obligations	269,302
Net Flow on financing activities	269,302
Increase (decrease) of the cash for period	-100,014
Plus, cash balance at the beginning of the period	140,442
Cash balance at the end of the period of Dec. 31st, 2016.	40,428

German Anibal Arango Bonnet
Legal Representative

Elizabeth Mendez Reina
C. Public Accountant

Jorge Humberto Padilla Padilla
Statutory auditor

P.L.186740 - T

P.L. 138824 - T
(See my report on March 31st, 2017)

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com

Alejandro Wills Buitrago

TRADUCTOR OFICIAL
ESPAÑOL-INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: CERTIFIES that the following texts are the result of the Official Translation from Spanish to English from a document identified as (ESTADO DE CAMBIOS EN EL PATRIMONIO), which I have before me, this is an exact copy, that to the letter reads:



IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S.

Nit. 900.637.021-5

Statement of changes in Equity
(Expressed in thousands of pesos COP)

Years ended in December 31 st of 2016 and 2015:	Paid-in and Subscribed Capital	Issue Premium	Reserve		Total reserves	Conversion Foreign Transactions	Other comprehensive Income		Total other comprehensive income	Retained earnings	Total equity
			Legal	Statutory			Actuarial Profit/losses	Fair Value of Hedge			
Initial balance January 1 st of 2015	\$ 5,000	-	2,500	-	2,500	-	-	285,350	285,350	(273,644)	19,206
Changes in equity:											
Period result	-	-	-	-	-	-	-	-	-	528,351	528,351
Common share issue (note 21)	-	-	-	-	-	-	-	-	-	-	-
Payment of dividend (note 21)	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-
Conversion differences for foreign transactions	-	-	-	-	-	-	-	-	-	-	-
Capital surplus	-	-	-	-	-	-	-	-	-	2,075,808	2,075,808
Net change in fair value of hedge	-	-	-	-	-	-	-	-	-	-	-
Total allocations and allotments	5,000	-	2,500	-	2,500	-	-	285,350	285,350	2,877,803	2,823,365
Balances to December 31 st of 2015	<u>5,000</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>285,350</u>	<u>285,350</u>	<u>2,877,803</u>	<u>2,823,365</u>
Changes in equity:											
Period result	6,000	-	2,500	-	2,500	-	-	-	-	207,471	214,971
Common share issue (note 21)	-	-	-	-	-	-	-	-	-	-	-
Payment of dividend (note 21)	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income:	-	-	-	-	-	-	-	-	-	813,700	813,700
Utility or cumulative surplus	-	-	-	-	-	-	-	-	-	2,075,808	2,075,808
Capital surplus	-	-	-	-	-	-	-	-	-	(273,644)	(273,644)
Accrued losses	-	-	-	-	-	-	-	-	-	2,823,395	2,823,395
Balances to December 31st of 2016	\$ 5,000	-	2,500	-	2,500	-	-	-	-	2,823,395	2,830,895

The notes attached are an integral part of the financial statements.

German Anibal Arango Bonnet
Legal Representative

Elizabeth Méndez Reina
C. Public Accountant
P.L. 186740 - T

Jorge Humberto Padilla Padilla
Statutory Auditor
P.L. 136824 - T
(See my report on March 31st, 2017)

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago
C.C. 2'905.014 Bogotá.
Registry No. 4873/1974
Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.
Phone: 301 5445738 - 7352802.
Email: comercial@colombiatraduce.com

Alejandro Wills Buitrago
TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/14

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

**NOTES TO THE FINANCIAL STATEMENTS
OF IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S**

**Explanatory notes to the financial statements for the year ending on
December 31st, 2016**

General information

IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S, located in the city of Bogotá at Calle 92 # 11-51 202 constituted by private assembly document Constitutive of July 10th, 2012, registered on July 11th, 2012 under the numer 01649376 of Book IX, the comercial company named Imaging and Healthcare Solutions S.A.S. was constituted that by act N° 3 of the shareholders meeting of August 6th, 2012, registered on September 7th, 2012 under number 01664387 of the Book IX, the society changed its name of Imaging Experts and Healthcare Solutions S.A.S. for Imaging Experts and Healthcare Services S.A.S.

The company may develop any commercial or civil activity tendered. Additionally, it will have the capacity to exercise all preparatory, related or complementary management to the development of its object.

Bases of elaboration and accounting policies

The individual financial statements of IMAGING EXPERTS AND HEALTHCARE SERVICES S.A.S., have been prepared by the International Financial Reporting Standard for Small and Medium-Sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB). They appear in thousands of Colombian pesos.

Recognition of income from ordinary activities

Income from ordinary activities is recognized when:

- i). The risks and advantages inherent to the goods sold or the services provided have been transferred to the buyer,

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

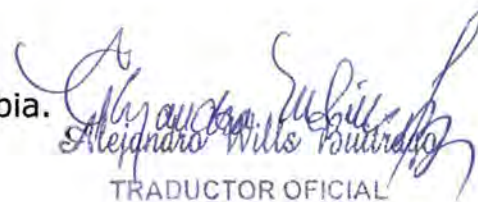
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

- ii). Can be measured reliably, and
- iii). It is probable that the economic benefits associated with the transaction will be received. Income from ordinary activities is measured at the fair value of the consideration received or to be received, net of discounts and taxes associated with the sale.

Loan costs

All borrowing costs are recognized in the result of the period in which they are incurred.

Income tax

The income tax expense represents the sum of current tax payable and deferred tax. The current tax payable is based on the taxable profit of the taxable year. Deferred tax is recognized based on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences).

Deferred tax liabilities are recognized for all temporary differences that are expected to increase taxable income in the future. Deferred tax assets are recognized for all temporary differences that are expected to reduce future taxable income and any unused tax loss or credit. Deferred tax assets are measured at the maximum amount that, based on current or estimated future taxable income, is likely to be recovered.

The net carrying amount of deferred tax assets is reviewed on each reporting date and adjusted to reflect the current assessment of future taxable income. Any adjustment is recognized in the result of the period.

The deferred tax is calculated according to the tax rates that are expected to be applied to the tax gain (loss) of the periods in which the deferred tax asset is canceled, based on the tax rates have been approved or whose approval process is practically completed at the end of the reporting period.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Properties, plant and equipment

The items of property, plant, and equipment are measured at cost less accumulated depreciation and any loss due to accumulated impairment.

Depreciation is charged to distribute the cost of the assets less their residual values through their estimated useful life, applying the straight-line method. In the depreciation of property, plant, and equipment the following useful lives are used:

Element	Years of useful life
Computer equipment	3-5 years
Office equipment	5-10 years
Scientific Medical Equipment	5-10 years

If there is any indication that there has been a significant change in the useful life of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

Intangible assets

Intangible assets correspond to licenses and copyrights, which are expressed at cost less accumulated amortization and accumulated impairment losses. They are amortized over the estimated life using the straight-line method.

If there is any indication that there has been a significant change in the useful life of an intangible asset, the amortization of that asset is revised prospectively to reflect the new expectations.

Deterioration of the value of the assets

At each reporting date, the properties, plants and equipment, and intangible assets are reviewed to determine if there are indications that these assets have suffered a loss due to impairment of value. If there are indications of a possible impairment, the recoverable amount of any troubled asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

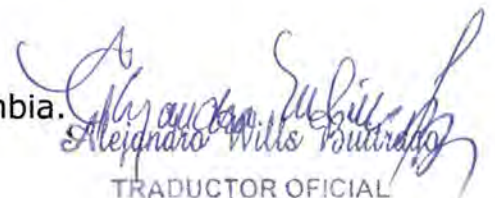
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

reduced to the estimated recoverable amount, and a loss is recognized for impairment of the value in results.

Similarly, on each reporting date, it is assessed whether there is impairment in the value of the inventories by comparing the carrying amount of each item in the inventory (or group of similar items) with its selling Price less selling costs. If an item of the inventory (or group of similar items) has been impaired, its book value is reduced to the sale price less the costs of termination and sale, and a loss due to impairment in the income is recognized immediately. If an impairment loss is subsequently reversed, the carrying amount of the asset (or group of related assets) increases until the revised estimate of its recoverable value (sale price less selling costs, in the case of inventories), without exceeding the amount that would have been determined if no impairment loss had been recognized for the asset (group of assets) in previous years. A reversal of a loss due to impairment is recognized immediately in profit or loss.

Leases

Leases are classified as finance leases provided that the terms of the lease transfer substantially all the risks and benefits inherent to the ownership of the asset leased to the Company. All other leases are classified as operating.

The rights over the assets held in finance leases are recognized as assets of the Company at the fair value of the asset (or, if lower, at the present value of the minimum lease payments) at the beginning of the lease. The corresponding liability with the lessor is included in the statement of the financial situation as an obligation for the financial lease. The lease payments are divided between finance charges and reduction of the lease obligation, to achieve a constant interest rate on the remaining balance of the liability. Financial charges are deducted in the measurement of results.

Assets held in finance leases are included as assets according to their nature (such as, for example, property, plant and equipment) and the depreciation and evaluation of impairment losses is carried out in the same way as for assets that are owned by the company.

Revenues payable from operating leases are charged to results on a linear basis over the term of the corresponding lease.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

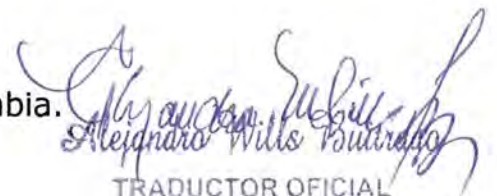
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Accounts receivable

Most sales are made with regular credit conditions, and the amounts of accounts receivable have no interest. When the credit is extended beyond normal credit conditions, accounts receivable is measured at amortized cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade debtors and other accounts receivable are reviewed to determine if there is any objective evidence that they will not be recoverable. If so, an impairment loss is recognized immediately in results.

Accounts payable

Accounts payable are obligations based on normal credit conditions and have no interest. The measurement of the accounts payable of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, is done for the fair value of the transaction, which corresponds to the amount agreed with the counterparty.

Debts contracted with partners

Corresponds to the balances that the company owes to the partners. If the payment is generated twelve months after its origin, they are valued at face value, otherwise, for the present value of future cash flows.

Financial obligations

Interest expenses are recognized based on the effective interest method and are included in the financial costs.

Benefits to employees

The liability for obligations for employee benefits is related to the provisions of Colombian regulations.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

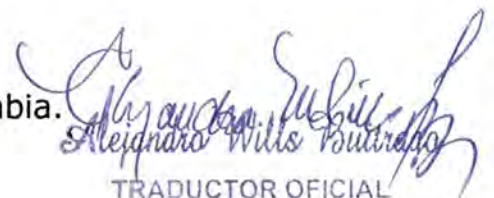
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 1. Cash and cash equivalents

The balance at December 31st, 2016 and 2015 for \$40,427, are as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Cash Department	0	933
Petty Cash	1.000	1.000
Banks	4.081	133.994
Saving Accounts	35.346	4.514
	<u>40.427</u>	<u>140.442</u>

Includes liquidity resources in cash and Banks in Colombian pesos, no balances are held in foreign currency.

- ✓ The **petty cash** corresponds to the amounts allocated to the smaller cashier to cover operating expenses of lower value and that as of December 31st, they were not pending consignment.
- ✓ Balances in **banks** include savings accounts and checking accounts in national currency. These balances do not present restrictions of any kind and are used strategically by IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, to meet their obligations;
- ✓ About **saving accounts**, the following information is presented: \$35,346 as of December 31st, 2017, Banco Davivienda savings account.

Note 2. Commercial debts and other accounts under charge

The balances as of December 31st, 2016 and 2015 for \$3,174,152 and \$1,613,660 respectively are as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Customers	2.223.836	1.239.255
Prepayments and Advances	9.222	52.892

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Accounts receivable from partners	406.211	0
For imports	21.193	30.407
Tax advance	207.639	204.995
Others	350.554	130.616
Doubtful debts and provisions		-19.474
Impairment	(44.505)	(44.505)
	<u>3.174.152</u>	<u>1.613.660</u>

It covers the accounts receivable of the company for the following concepts:

- ✓ **Customers:** Includes the balances receivable, for the sale of goods and services, leasing of equipment and software use licenses; the payment of this account is made between 90 and 180 days of average, for which no interest on areas or discounts for prompt payment are considered.
- ✓ **Prepayments and Advances:** Includes the value drawn as an advance to suppliers for the acquisition of goods and services.
- ✓ **Accounts receivable Deposit for Imports:** Includes the value that has been paid as an advance for the importation and nationalization of goods that are in progress.
- ✓ **Advance tax payments and contributions:** Includes balances receivable or securities in favor of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, for VAT, ICA, RENT and other taxes, whether by way of withholdings, balances in favor or similar.
- ✓ **Others:** Corresponds to the balances of legalized Travel left in favor of the company and balances for loans made to employees, for \$30,571,991 and to several debtors for the balances corresponding to the value pending payment by Rimab SAS for the sale of services once it has been crossed owed by Imexhs, besides the values turned for the stage preoperative of Imexmb and Imexvr SAS.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

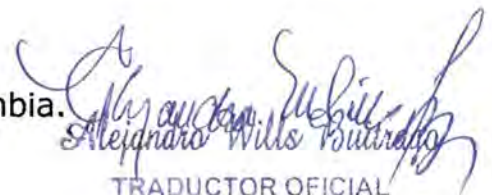
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 3. Inventories

The balances at December 31st, 2016 and 2015 for \$1,116,179 are formed as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Merchandise not manufactured by the company	1.115.514	2.656.446
Materials and spare parts	659	164
	<u>1.116.173</u>	<u>2.656.446</u>

Merchandise not manufactured by the company: Corresponds to equipment, accesories, and technology available for sale.

Materials and spare parts: Corresponds to the spare parts of equipment that are available for sale.

Inventories do not have restrictions or encumbrances that limit their negotiation or realization. The company has contracted all SME insurance policies with the insurer Mapfre Seguros Generales de Colombia to ensure the merchandise as well as the transportation of the same.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

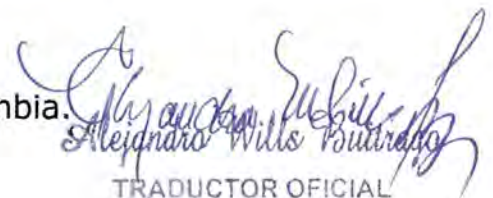
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLIS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 4. Property, plant, and equipment

The balances at December 31st, 2016 and 2015 for \$1,163,998 are set up as follows:

	Furniture and Fixtures	Computer Equipment	Vehicles
COST	(Thousands of COP)	(Thousands of COP)	(Thousands of COP)
January 1st, 2016	18.042	121.464	12.721
Additions	12.528	21.444	1.152.079
Withdrawals	0	0	0
December 31st, 2016	30.570	142.878	1.164.800
DPR. ACUM, AND DET VALUE ACUM			
January 1st, 2016	-9.945	-57.708	-7.661
Annual Depreciation	-4.338	-38.724	-56.726
Impairment	851	0	0
Depreciation Acum Act Arranged			
December 31st, 2016	-13.432	-96.432	-64.387
AMOUNT IN BOOKS			
December 31st, 2016	17.138	46.446	1.100.413

- ✓ **Scientific medical equipment:** Include the elements acquired that meet this classification and are used for the development of the corporate purpose of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS. The maintenance performed on them is charged to the income statement at the time they originate.
- ✓ **Office equipment:** Includes equipment, furniture and equipment used as administrative support in the operations of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS it is noteworthy that there is office equipment in Bogotá, which were loaded at the time to the statement of results.
- ✓ **Computer and communication equipment:** Includes telecommunications equipment, servers, platforms, etc, used by IMAGING EXPERTS AND

Issued in Bogotá, Feb 21st, 2018.

Alejandro Willis Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com

Alejandro Willis Buitrago
Alejandro Willis Buitrago

TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

HEALTHCARE SERVICES SAS, in some cases the software component is registered as intangible if it is clearly identifiable.

During 2016, IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, did not perceive a significant decrease in the efficiency of equipment and, therefore, reviewed its recoverable amount.

As of December 31st, 2016, the properties, plant, and equipment are duly covered against all risks with current SME insurance policy with a total coverage with the insurer Seguros del Estado.

The balance of property, plant, and equipment is free of restrictions and encumbrances and represent property owned by the company.

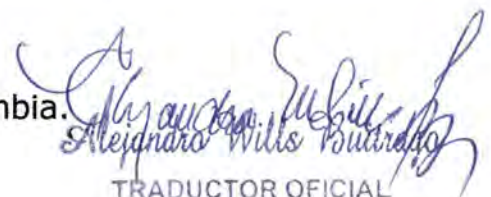
Note 5. Intangible assets

The balances as of December 31st, 2016 and 2015 for \$24.233 are set up as follows:

COST	Rights (Thousands of COP)	Licenses (Thousands of COP)
January 1st, 2016	64.000	251.590
Additions	0	0
Withdrawals	(0)	(0)
December 31st, 2016	<u>64.000</u>	<u>181.928</u>
AMORT. ACUM, AND DET ACUM VALUE		
January 1st, 2016		
Annual Amortization	0	151.123
Impairment	0	-81.462
Amortization Acum. Willing Assets	(0)	(0)
December 31st, 2016	<u>64.000</u>	<u>181.928</u>
AMOUNT IN BOOKS		
December 31st, 2016	<u>64.000</u>	<u>181.928</u>

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago
 C.C. 2'905.014 Bogotá.
 Registry No. 4873/1974
 Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.
 Phone: 301 5445738 - 7352802.
 Email: comercial@colombiatraduce.com


 TRADUCTOR OFICIAL
 ESPAÑOL - INGLES
 RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Corresponds to the rights of use that IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, owns for the following elements: copyright as licenses. In addition to the initial value of Ris software rights and the value of Nuance Speechanywhere licenses.

Note 6. Deferred taxes

Deferred tax assets are the tax effects of expected future taxable profits in IMAGING EXPERTS AND HEALTHCARE SERVICES SAS.

IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, has not recognized a valuation adjustment for deferred tax assets, since, based on previous years and future expectations, management considers it probable that there will be tax profits against which future tax deduction can be used.

Note 7. Financial liabilities

The balances at December 31st, 2016 and 2015 for \$1,156,239 are made as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
National banks	1.156.239	813.937
Other obligations	0	73.000
	1.156.239	886.937

Financial liabilities correspond to amounts owed to the banking sector under credit lines such as operation leasing, fixed consumer credit, credit cards with Banco Davivienda, Banco Procredit and Banco Colpatría Red Multibanca.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

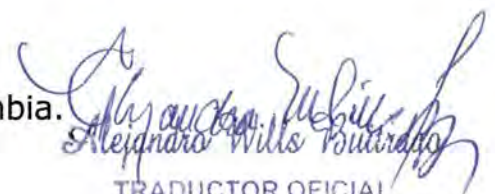
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com


 TRADUCTOR OFICIAL
 ESPAÑOL - INGLES
 RES. 4873 DE SEPT, 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 8. Suppliers and commercial creditors

The balances at December 31st, 2016 and 2015 for \$766,446 are formed as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
National suppliers	152.817	37.924
Foreign suppliers	613.629	558.116
	<u>766.446</u>	<u>558.116</u>

The first balances correspond to the obligations contracted with the providers of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, which 80% refer to debts with suppliers from abroad, mainly with Konica Minolta Medical Imaging.

	2016 (Thousands of COP)	2015 (Thousands of COP)
Commercial creditors and other accounts payable	368.806	562.045
	<u>368.806</u>	<u>562.045</u>

The balances of creditors record the outstanding value of payment for goods and services, as well as accounts payable to partners, withholding taxes and other accounts payable to creditors of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, for various concepts such as public services, travel expenses, etc.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

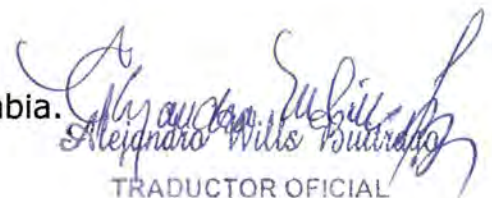
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 9. Taxes payable

The balances as of December 31st, 2016 and 2015 for \$874,183 are as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Income tax	83.604	121.273
Tax on sales	790.579	525.012
Wealth tax	0	0
	<u>874.183</u>	<u>686.797</u>

The income tax was calculated at a rate of 25%. To determine the balance to be paid to the value resulting from the taxable profit for the rate, the withholding taxes will be applied to the source that they practiced us.

The CREE equity tax was calculated, applying the 9% tax base on the respective taxable base, the rate established for 2016, and the amount generated will be discounted from the value paid during the year as a tax deduction for the same concept.

The VAT value payable attests to the 4th, 5th and 6th bimester of 2016 and \$ 83,604 refers to Income 2015 of IMAGING EXPERTS AND HEALTHCARE SERVICES SAS.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

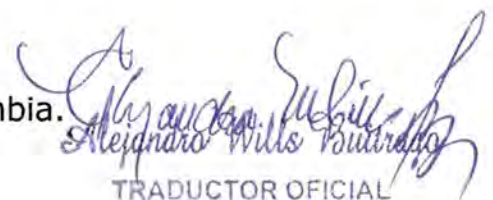
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 10. Obligation for employee benefits

The balances as of December 31st, 2016 and 2015 for \$ 247,598 are as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Payroll to be paid	35.193	11.730
Layoffs	69.122	57.550
Support Bearing	8.122	7.605
Interests in layoffs	7.871	7.379
Holidays	84.780	58.343
Wages and labor payments	3.895	4.490
ISS contribution	9.184	7.149
Administrative contributions	1.227	476
Contributions ICBF, BOX, SENA	7.565	5.788
Others	357	0
Severance fund	20.282	15.557
	<u>247.598</u>	<u>176.066</u>

They represent liabilities for IMAGING EXPERTS AND HEALTHCARE SERVICES SAS, in favor of their employees, for payroll, interest on severance and vacation, calculated by current labor provisions. Among the benefits available to employees are those of law and additionally, have bonuses for productivity depending on the work of each employee, in the same way, educational supports are generated at the decision of management, birthday bonuses are granted, gifts of Christmas, among others.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 11. Provisions and contingencies

The balances as of December 31st, 2016 and 2015 for \$ 35,698 are as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Fees	3.388	0
Other provisions	32.309	19.110
	<u>35.698</u>	<u>19.110</u>

Note 12. Other liabilities

The balances as of December 31st, 2016 and 2015 for \$ 35,400 are set up as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Of customers	12.173	10.057
Other liabilities	23.227	37.480
	<u>35.400</u>	<u>47.538</u>

Corresponds to income received in advance for the provision of services and/or purchase of goods with maximum delivery to 60 days.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

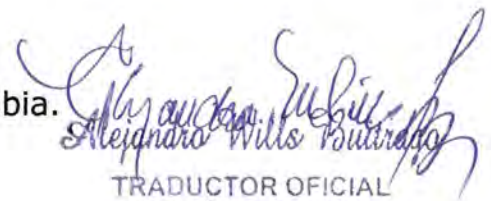
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 13. Equity

The balances at December 31st, 2016 and 2015 for \$ 2,907,642 are made up as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Capital stock	5.000	5.000
Capital surplus	2.075.808	2.075.808
Mandatory reserves	2.500	2.500
Result of the financial year	207.471	528.351
Utility or surplus. Prev. Period.	813.700	285.349
Losses from prev. periods	-273.644	-273.644
Total capital stock	<u>2.830.835</u>	<u>2.623.365</u>

Note 14. Ordinary activities income

The balances at December 31st, 2016 and 2015 for \$ 7,100,327 are set up as follows:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Wholesale and Retail	2.412.873	5.829.821
Business and rental activities	4.732.855	2.709.083
Returns, rebates and discounts	-45.401	-347.089
	<u>7.100.327</u>	<u>8.191.885</u>

Note 15. Other income

The other income includes financial income as financial returns in the savings account and difference in exchange, reimbursement for recognition of travel expenses for engineers that the client must cover, recover and use.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago


C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com


 TRADUCTOR OFICIAL
 ESPAÑOL - INGLES
 RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Note 16. Profit before taxes

The following items have been recognized as expenses (income) to determine the profit before taxes:

	2016 (Thousands of COP)	2015 (Thousands of COP)
Ordinary activities income	7.100.327	8.191.885
Sales cost	(4.122.884)	(5.393.671)
Gross profit	2.977.443	2.789.214
Other incomes	62.396	30.586
Administration expenses	(1.299.350)	(952.649)
Other expenses	(470.193)	(358.569)
Sales expenses	(907.754)	(793.054)
Profit before taxes	(362.542)	(724.528)
Expenses for income tax	(155.071)	(196.177)
(=) Period profit	207.471	528.351

Income tax expense

	2016 (Thousands of COP)	2015 (Thousands of COP)
Current tax	95.826	196.177
Deferred tax	59.245	
	155.071	196.177

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

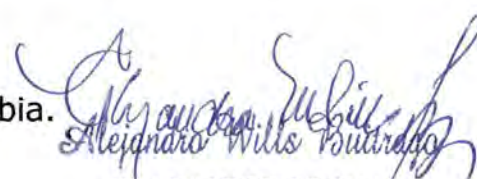
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com


 TRADUCTOR OFICIAL
 ESPAÑOL - INGLES
 RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**NOTAS A LOS ESTADOS FINANCIEROS**), which I have before me, this is an exact copy, that to the letter reads:

Income tax is calculated at 25% of the estimated earning per year.

Events after the reporting period

No incident occurred in the year 2017 in which, before obtaining the accounting and tax closing, it affected the financial statements for 2016.

Approval of the financial statements

The Board of Directors approved these financial statements and authorized for publication on March 30th, 2017.

Issued in Bogotá, Feb 21st, 2018.

Alejandro Wills Buitrago

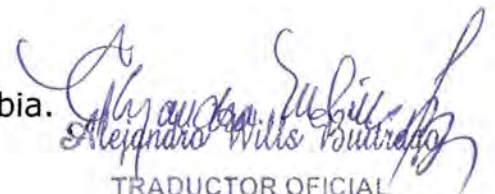
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: CERTIFIES that the following texts are the result of the Official Translation from Spanish to English from a document identified as (CERTIFICACIÓN DE ESTADOS FINANCIEROS), which I have before me, this is an exact copy, that to the letter reads:

CERTIFICATION OF FINANCIAL STATEMENTS


The signed legal representative, Public Accountant and Statutory Auditor, certify that we have prepared and verified the Financial Statements: Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows to 31st December 2016, according to Art. 37 of Law 222 of 1995 including its corresponding Notes that form an indivisible whole with these.

The appraisal, valuation and presentation procedures have been applied uniformly with those of the immediately preceding year and reasonably reflect the Financial Situation of the Company on 31st December 2016; as well as the Results of its Operations, the Changes in the Equity, the Changes in the Financial Situation, those corresponding to its Cash Flows and in addition:

- a. The included figures are faithfully taken from the respective official and auxiliary books
- b. We have not been knowledge of irregularities involving members of the Administration or employees, which may have a materiality effect on the financial statements Statements.
- c. We guarantee the existence of quantifiable assets and liabilities, as well as their rights and obligations submitted in accordance with denomination document and with the accruals and accounting offsets of their transactions in the year. Appraisal using methods of recognized technical value.
- d. We confirm the integrity of the information provided since all the economic facts have been recognized in them.
- e. Economic facts have been registered, classified, described and disclosed within the States Basic Financial and their respective notes, including their encumbrance, restrictions on assets; real and contingent liabilities, as well as the guarantees we have given to third parties; and,
- f. No subsequent events have occurred during the period that requires adjustment or disclosures in the financial statements or subsequent notes.
- g. The company has satisfied with the Social Security regulations in accordance with Decree 1406/99 and the timely payment of its parafiscal obligations.
- h. In compliance with article 1 of Law 603/2000 we declare that the software used has the corresponding license and therefore complies with copyright regulations.

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago
C.C. 2'905.014 Bogotá.
Registry No. 4873/1974
Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.
Phone: 301 5445738 - 7352802.
Email: comercial@colombiatraduce.com


TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: CERTIFIES that the following texts are the result of the Official Translation from Spanish to English from a document identified as (CERTIFICACIÓN DE ESTADOS FINANCIEROS), which I have before me, this is an exact copy, that to the letter reads:

Given in Bogotá on the 30 days of the month of March of the year 2017



GERMAN ANIBAL ARANGO BONNET

C.C. 79.780.336
Legal Representative



JORGE HUMBERTO PADILLA PADILLA

Statutory Auditor
P.L. 136824-T

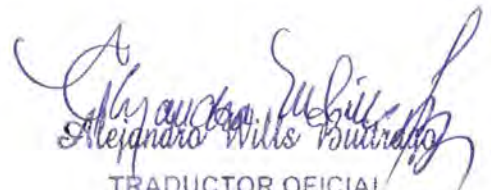


ELIZABETH MENDEZ REINA

C. Public Accountant
P.L. 186740-T

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago
C.C. 2'905.014 Bogotá.
Registry No. 4873/1974
Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.
Phone: 301 5445738 - 7352802.
Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**DICATMEN REVISOR FISCAL**), which I have before me, this is an exact copy, that to the letter reads:

STATUTORY AUDITOR REPORT

RF-IM-001-17

To the Sirs:
IMEXHS SAS
Bogotá D. C.

Company and verdict period

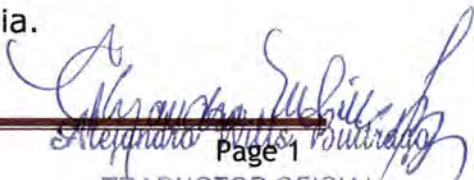
I have examined the prepared Financial Statements of the **COMPANY IMEXHS SAS** according to Decree 2420 of 2015 Annex 2, section 3, which is consistent in every significant aspect, with the International Standards of Financial Reporting for SMEs (International Standard for SMEs), for the period between January 1st and December 31st of 2016 and 2015 (Statement of Financial Position, Comprehensive Income Statement, Statement of Changes in Equity, Statement of Cash Flows and Disclosures that include a summary of the most significant accounting policies and other explanatory information).

Management' responsibility

The attached Qualified Financial Statements are the administration responsibility, who must supervise their proper development in accordance with annex 2 of Decree 2420 of 2015, as well as the guidelines of the professional and technical orientations of the Technical Council of Public Accounting, with the Manual of Accounting Policies adopted by the entity IMEXHS SAS, in accordance with the International Standards of Financial Reporting. These administrative responsibilities include designing, implementing and maintaining the relevant internal control in the preparation and presentation of the Financial Statements so they can be free of material misstatement, selecting and applying appropriate accounting policies and recording accounting estimates that are reasonable.

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago
C.C. 2'905.014 Bogotá.
Registry No. 4873/1974
Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.
Phone: 301 5445738 - 7352802.
Email: comercial@colombiatraduce.com



Page 1

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**DICATMEN REVISOR FISCAL**), which I have before me, this is an exact copy, that to the letter reads:

Statutory Auditor's responsibility

My responsibility revolves around into express an opinion about the Financial Statements prepared by annex 2 of Decree 2420 of 2015, performing an audit in agreement with the current Auditing Standards. These standards require compliance with ethical requirements, as well as the planning and execution of selective tests of documents and accounting records, to obtain reasonable assurance about whether the financial statements are free of material errors.

The analytical review procedures depend on the auditor's judgment, including the assessment of material risks in the financial statements, due to fraud or error. Making these material risk assessments, the auditor considers the relevant internal control of the financial statements preparation and presentation but will not express an opinion on the effectiveness of this.

Legal regulations compliance

On the other hand, in accordance with the provisions of Law 603 of July 27th of 2000, which modified Article 47 of Law 222 of 1995, with regard to intellectual property and software copyright, certify that the entity owns the licenses and property of the software used in its administrative exercise, licenses that are duly inventoried and guarded.

This reviewer also rules that the company IMEXHS SAS has complied with the established rules by the comprehensive social security system by articles 11 and 12 of decree 1406 of 1999, the contributor is not in default for contributions to the social security system. In agreement with Resolution 219 of 2014, the company IMEXHS SAS had the obligation to provide the information contained in article 631 of the Tax Statute and complied in 2016 with the sending of this information.

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago

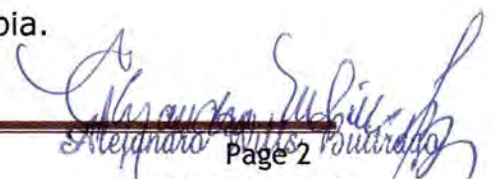
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**DICATMEN REVISOR FISCAL**), which I have before me, this is an exact copy, that to the letter reads:

Compliance in the application of accounting standards.

It is appropriate to mention, that the standards and accounting principles accepted in Colombia, issued by Decree 2649 of 1993, were valid until December 31st of 2015 for classified companies in the Group 2 according to Law 1314 of 2009, which is why the entity began the convergence of the Financial Information Standards –FIS- with the Opening Financial Statements of January 1st of 2015, making all adjustments, eliminations, reclassifications and important recognition necessary to converge to the new regulatory framework. During the transition period, related to 2015, the regulatory framework established in Decree 3022 of 2013, now Regulatory Sole Decree 2420 of 2015, was observed, having legal effects the prepared Financial Statement under Decree 2649 of 1993. For the preceding, the financial statements for 2015 under Decree 2420 of 2015 were not subject to an opinion but were subject to review for purposes of comparative presentation with the Financial Statements for 2016.

Opinion

Because the Financial Statements, taken from accounting records, show faithfully in all material aspects, the financial situation of the company IMEXHS SAS, for the period between January 1st and December 31st of 2016, as well as the results and cash flows completed on that date by the International Financial Reporting Standards.

Regulations compliance with documentation and internal control

I proclaim, during this period, that the records were kept by the legal norms and the accounting technique. Likewise, the registered operations in the books and the acts of the Administration agreed with the Statutes and the decisions of the General Assembly of Associates and the Board of Directors. The correspondence, the vouchers of the accounts are kept properly.

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago

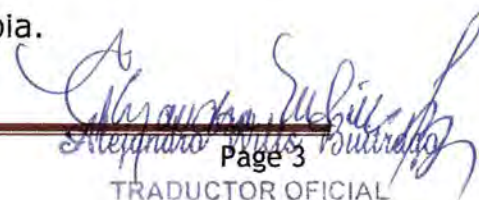
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com


Page 3
TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: **CERTIFIES** that the following texts are the result of the Official Translation from Spanish to English from a document identified as (**DICATMEN REVISOR FISCAL**), which I have before me, this is an exact copy, that to the letter reads:

Management Report and its Financial Statements Coincidence.

The management report for 2016 includes global figures coinciding with the Financial Statements examined, as well as the activities described therein that generated economic operations that have an accounting record and form part of the Qualified Financial Statements.



JORGE HUMBERTO PADILLA PADILLA

Statutory Auditor PL 136824-T

CC 79718265 de Bogotá D. C.

Bogotá D. C., March 31st of 2017

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago

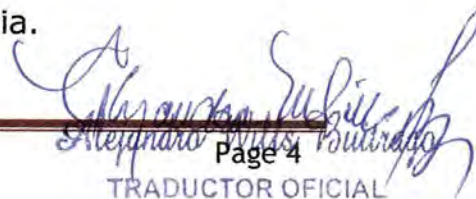
C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: CERTIFIES that the following texts are the result of the Official Translation from Spanish to English from a document identified as (NIIF CERTIFICATION), which I have before me, this is an exact copy, that to the letter reads:



Global JF Auditores S.A.S.
Nit. 900.336.788-2

Bogotá DC, 2nd December 2011
GLO - 275-17

Sirs,

IMAGING EXPERTS AND HEALTHCARE SERVICES - IMEXHS

Attn. Dr. Elizabeth Méndez Reina

Financial and Administrative Manager

City

We are the legal representative of GLOBAL JF AUDITORES SAS. We certify that the Basic Financial Statements have been prepared: Statement of Financial Position, Comprehensive Income Statement, Statement of Changes in Equity, and Statement of Cash Flows to 31st December, 2016, in accordance with the Law 222 of 1995, Decree 2420 / 15, which compiles the regulatory decrees of Law 1314 of 2009 with respect to IFRS and NAI: Decrees 2706 of 2012, 2784 of 2012, 3022 of 2013 and 302 of 2015 , as well as the guidelines of the professional and technical directions of the Technical Accounting Council including its corresponding Notes that form an indivisible whole with these.

The appraisal, valuation and presentation procedures have been uniformly applied with those of the immediately preceding year and reasonably reflect the Financial Situation of the Company to 31st December 2016; as well as the results of its operations, the Changes in Equity, those corresponding to its Cash Flows and others.

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com

TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74

ACCURACY CERTIFICATE: The undersigned ALEJANDRO WILLS BUITRAGO, identified civilly and professionally as it appears next to my signature, acting as Official Translator: CERTIFIES that the following texts are the result of the Official Translation from Spanish to English from a document identified as (NIIF CERTIFICATION), which I have before me, this is an exact copy, that to the letter reads:

Sincerely,



JAIME LÓPEZ SÁNCHEZ
Legal Representative
Global JF Auditores S.A.S.

Address CR 49 No 141 – 29 – Telephone 3097303 – Cell. 319 3291472 - 316 2967685
www.globaljfauditores.com - E-mail: g.comercial@globaljfauditores.com
– Bogotá, Colombia.

Issued in Bogotá on Feb 23rd, 2018.

Alejandro Wills Buitrago

C.C. 2'905.014 Bogotá.

Registry No. 4873/1974

Address: AC 134 #59A-81 OF.507-2- Bogotá, Colombia.

Phone: 301 5445738 - 7352802.

Email: comercial@colombiatraduce.com



TRADUCTOR OFICIAL
ESPAÑOL - INGLES
RES. 4873 DE SEPT. 18/74