

CAPLIN POINT LABORATORIES COLOMBIA SAS

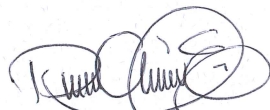
NIT: 900.933.922-4

STATEMENT OF FINANCIAL POSITION

Figures expressed in Dollars

31st March 2018

| | 2017 | 2018 |
|--|----------------------|-----------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash Equivalent | 0,00 | 216 |
| Cash And Banks | 20.444 | 4.996 |
| Advances to Suppliers | 1.667 | 639 |
| Advances to Workers | 1.510 | - |
| Loans to Employee | - | - |
| LONG-TERM ASSETS | | |
| Fixed Assets | 2.440 | 3.551 |
| Accumulated Depreciation | -437 | -1.005 |
| Licenses Trademarks | 10.674 | 22.697 |
| TOTAL ASSETS | <u><u>36.300</u></u> | <u><u>31.093</u></u> |
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| Honorarium Payable | 226 | 2.633 |
| Accounts Payable | 58 | 38 |
| tax payable-retentions | - | 335 |
| Reimburse Expenses | 1.811 | - |
| withholding and payroll contributions | | 626 |
| tax payable-deductible VAT | | -1.202 |
| wages Payable | 469 | 2.070 |
| Contributions Payable | 196 | 1.585 |
| TOTAL CURRENT LIABILITIES | <u><u>2.759</u></u> | <u><u>6.083</u></u> |
| LONG TERM LIABILITIES | | |
| Wages Payables | 931 | 10.962 |
| TOTAL CURRENT LIABILITIES | <u><u>3.690</u></u> | <u><u>17.045</u></u> |
| STOCKHOLDERS' EQUITY OR NETWORK | | |
| COMMON STOCK | | |
| Subscribed and paid capital | | |
| Ordinary shares | 42.184 | 72.984 |
| Category A Shares | 28.799 | 44.591 |
| Total | <u><u>70.983</u></u> | <u><u>117.575</u></u> |
| Accumulated losses | - | 38.373 |
| Loss for the year | 38.373 | 65.154 |
| STOCKHOLDERS' EQUITY OR NETWORK | <u><u>32.610</u></u> | <u><u>14.048</u></u> |
| TOTAL LIABILITIES+STOCKHOLDERS | <u><u>36.300</u></u> | <u><u>31.093</u></u> |



DILIA CLAUDETTE AGUILAR ESTRADA
Legal Representative



YOLANDA MORA MURILLO
Accountant public
T.P. No. 120178-T

CAPLIN POINT LABORATORIES COLOMBIA SAS

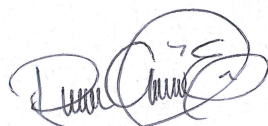
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INCOME STATEMENT

Figures Expressed in Dollars

For the Period April 2017 to March 2018

| | 2017 | 2018 |
|-------------------------------------|---------------|---------------|
| INCOME | | |
| Operating income | - | - |
| TOTAL INCOME | <u>-</u> | <u>-</u> |
| OPERATION EXPENSES | | |
| Personnel Expenses | 17.157 | 30.829 |
| Honorarium | 3.901 | 21.197 |
| Taxes | 237 | 723 |
| Leases | 10.531 | 5.075 |
| Insurance | 866 | - |
| Services | 609 | 2.120 |
| Legal Expenses | 1.517 | 267 |
| Adaptation and Installation | 784 | 77 |
| Depreciation | 437 | 568 |
| Amortization of license and brand | - | 553 |
| Travel Expenses | 913 | - |
| TOTAL OPERATION EXPENSES | <u>36.951</u> | <u>61.408</u> |
| MISCELLANEOUS EXPENSES | | |
| Stationery and Photocopies | 611 | 258 |
| Various | 500 | 3.035 |
| TOTAL MISCELLANEOUS EXPENSES | <u>1.110</u> | <u>3.293</u> |
| NON-OPERATION EXPENSES | | |
| Banking Expenses | 321 | 277 |
| TOTAL NON-OPERATION EXPENSES | 321 | 277 |
| TOTAL EXPENSES | <u>38.382</u> | <u>64.978</u> |
| FINANCIAL INCOME | | |
| Financial Yields | 8 | 15 |
| TOTAL FINANCIAL INCOME | <u>8</u> | <u>15</u> |
| Income tax provision | - | 192 |
| Utility or Loss of Exercise | <u>38.373</u> | <u>65.154</u> |



DILIA CLAUDETTE AGUILAR-ESTRADA
Legal Representative



YOLANDA MORA MURILLO
Accountant public
T.P. No. 120178-T

**Informe de auditoría de los estados financieros
En cumplimiento del Artículo 37 de la ley 222 de
1995**

Bogotá, Mayo 02 de 2018

Señores
Asamblea General de Accionistas
Ciudad

Nosotros como representante legal **DILIA CLAUDETTE AGUILAR ESTRADA** de la Empresa **CAPLIN POINT LABORATORIES COLOMBIA S.A.S** y **YOLANDA MORA MURILLO**, en su calidad de **Contador Público**, certificamos que hemos preparado bajo nuestra responsabilidad los Estados Financieros Básicos: Estado de Situación Financiera y Estado de Resultado Integral a marzo 31 de 2018 de acuerdo con la normatividad legal aplicable como son entre otras Ley 222 de 1995, incluyendo sus correspondientes notas que forman un todo Indivisible con estos.

Los procedimientos de evaluación, valoración y presentación han sido aplicados uniformemente con los del año inmediatamente anterior y el Estado Situación Financiera refleja razonablemente la Situación de la Empresa a 31 de marzo de 2018 así como los resultados de sus Operaciones.

Además:

A. No hemos tenido conocimiento de:

- Violaciones por parte del Representante legal, empleados de manejo y otros empleados de la entidad del Estatuto anticorrupción (Ley 190 de 2005) del estatuto nacional contra el secuestro (Ley 40 de 1993) y demás normas legales que permitan que la entidad sea usada para transferir, manejar, aprovechar o invertir dineros o recursos provenientes de actividades delictivas o que haya financiado o pagado secuestros o extorsiones a grupos subversivos o de delincuencia común que operan en el país.

**Audit Report on the FINANCIAL STATEMENTS
In compliance with Article 37 of Law 222 of 1995**

Bogotá, May 02, 2018

Sirs
General Meeting of Shareholders
City

We as legal representative **DILIA CLAUDETTE AGUILAR ESTRADA** of the Company **CAPLIN POINT LABORATORIES COLOMBIA SAS** and **YOLANDA MORA MURILLO**, as **Public Accountant**, certify that we have prepared under our responsibility the Financial Statements: Statement of Financial Position and Statement of Comprehensive Income to March 31, 2018 in accordance with the applicable legal regulations, such as, among others, Law 222 of 1995 and according to the law 1413 of 2009, regulated by decree 3022 of December 27, 2013, including its corresponding notes that form an indivisible whole with these.

The evaluation, valuation and presentation procedures have been applied uniformly with those of the immediately previous year and the Statement of Financial Position reasonably reflects the Company's Situation as of March 31, 2018 as well as the results of its Operations.

Further:

A. We have not been aware of:

- Violations by the legal representative, management employees and other employees of the entity of the anti-corruption Statute (Law 190 of 2005) of the national statute against kidnapping (Law 40 of 1993) and other legal norms that allow the entity to be used to transfer, manage, take advantage of, or invest monies or resources that come from criminal activities or that have financed or paid kidnappings or extortions to subversive or common crime groups that operate in the country.

- Haber dejado de reportar en forma inmediata y suficiente a la Fiscalía General de la Nación o a los cuerpos especiales de la Policía que ésta designe, cualquier información relevante sobre el manejo de fondos cuya cuantía permita sospechar razonablemente que son provenientes de actividades delictivas.
- Haber recibido comunicaciones de entidades reguladoras como la Superintendencia de sociedades, DIAN, Superintendencia de control de Cambios, Superintendencia Financiera u otras; relativas al incumplimiento de las disposiciones legales vigentes o a la presentación correcta de los Estados financieros de la entidad.
- Violaciones a las leyes o reglamentos cuyos efectos deban ser tenidos en cuenta para revelarlos en los Estados financieros o como una base para registrar un Pasivo contingente.
- La existencia de otros pasivos de importancia diferentes a aquellos registrados en los libros o de ganancias o pérdidas contingentes que exigen sean revelados en las Notas a los Estados Financieros.
- Garantizamos la existencia de los activos y pasivos cuantificables, así como sus derechos y obligaciones registrados de acuerdo con corte de documentos y con las acumulaciones y compensaciones contables de sus transacciones en, el ejercicio del año 2017-18 la propiedad planta y equipo han sido valuados utilizando métodos de reconocido valor técnico.

B. Confirmamos la integridad de la información proporcionada puesto que todos los hechos económicos, han sido reconocidos en ellos.

C. Los hechos económicos se han registrado, clasificado, descrito y revelado dentro de los Estados Financieros Básicos y sus respectivas

- Have stopped immediately and sufficiently reporting to the Office of the Attorney General of the Nation or to the special bodies of the Police that it designates, any relevant information on the management of funds the amount of which reasonably suspects that they are from criminal activities.

- Having received communications from regulatory entities such as the Superintendence of companies, DIAN, Superintendence of exchange control, Financial Superintendence or others; relating to non-compliance with current legal provisions or the correct presentation of the entity's financial statements.

- Violations of laws or regulations whose effects must be taken into account to disclose them in the financial statements or as a basis for recording a contingent liability.

- The existence of other liabilities of importance other than those recorded in the books or of contingent gains or losses that they require are disclosed in the Notes to the Financial Statements.

- We guarantee the existence of the quantifiable assets and liabilities, as well as their rights and obligations recorded in accordance with the document cut and with the accumulations and accounting compensation of their transactions in the year 2017-18, the property, plant and equipment have been valued using recognized technical value.

B. We confirm the integrity of the information provided since all the economic facts have been recognized in them.

C. The economic events have been recorded, classified, described and disclosed within the Basic Financial Statements and their respective notes, including their

notas, incluyendo sus gravámenes, restricciones a los activos; pasivos reales y contingentes.

D. No se han dado manejo a recursos en forma distinta a la prevista en los procedimientos de la entidad.

E. La entidad no tiene planes ni intenciones futuras que puedan afectar negativamente el valor en libros o la clasificación de los Activos y pasivos a la fecha de esta Situación Financiera.

F. La entidad ha dado estricto y oportuno cumplimiento al pago de los aportes al sistema de Seguridad social Integral, de acuerdo con las normas vigentes (Decreto 1406 de Julio 28 de 1.999).

G. No hemos sido advertidos de otros asuntos importantes que pudiesen dar motivo a demandas y que deben ser revelados.

H. No se han presentado acontecimientos importantes después del cierre del ejercicio y la fecha de preparación de este informe, que requieran ajustes o notas en los Estados financieros y en las Notas.

I. La entidad ha cumplido con todos los acuerdos contractuales, cuyo incumplimiento pudiera tener efecto sobre los Estados financieros cortados a la fecha.

J. La entidad ha dado estricto cumplimiento a las normas sobre propiedad intelectual y derechos de autor (legalidad del software) de acuerdo con el artículo 1° de la Ley 603 de Julio 27 de 2000.

En nuestra opinión y según nuestra mejor información, y de acuerdo con las explicaciones que se nos dan, estos resultados financieros brindan una visión verdadera y justa del beneficio neto y otros resultados integrales y otra información financiera de la Compañía para el año que finalizó el 31 de marzo de 2018.

encumbrances, restrictions on assets; real and contingent liabilities.

D. Resources have not been managed other than as provided for in the entity's procedures.

E. The entity has no future plans or intentions that could negatively affect the book value or the classification of the Assets and liabilities as of the date of this Financial Position.

F. The entity has strictly and timely complied with the payment of contributions to the Comprehensive Social Security system, in accordance with current regulations (Decree 1406 of July 28, 1999).

G. We have not been advised of other important matters that could give rise to lawsuits and that must be disclosed.

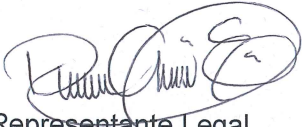
H. There have been no significant events after year-end and the date of preparation of this report that require adjustments or notes in the Financial Statements and Notes.

I. The entity has complied with all contractual agreements, whose breach could have an effect on the financial statements cut to date.

J. The entity has strictly complied with the rules on intellectual property and copyright (software legality) in accordance with article 1 of Law 603 of July 27, 2000.

In our opinion and to the best of our information and according to the explanations given to us these financial results give a true and fair view of the net profit and other comprehensive income and other financial information of the Company for the year ended 31 March 2018.

Cordialmente,

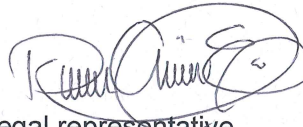


Representante Legal
DILIA CLAUDETTE AGUILAR ESTRADA



Contador Público
YOLANDA MORA MURILLO
T.P. No. 120178-T

Cordially,



Legal representative
DILIA CLAUDETTE AGUILAR ESTRADA



Certified Public Accountant
YOLANDA MORA MURILLO
T.P. No. 120178-T