



Report of Statutory Auditors

(Free translation from the original in Portuguese)

Introduction

1. We have examined the attached financial statements of **AMI – Fundação de Assistência Médica Internacional**, which comprise the Balance Sheet as at 31st December 2012 (which shows total assets of 35.083,30 thousand euro and total capital fund in the sum of 33.265,30 thousand euro, including a net profit in the sum of 2.134,97 thousand euro), the Income Statements by nature, the Statement of Changes in Capital Fund, the Statement of Cash Flows for the year then ended and corresponding notes.

Responsibilities

2. It is the responsibility of the Foundation's Management to prepare financial statements which present fairly, in all material respects, the financial position of the company and the results of its operations, as well as to adopt appropriate accounting policies and criteria and to maintain an adequate system of internal control.
3. Our responsibility is to express an independent and professional opinion on these financial statements based on our examination.

Scope

4. We conducted our examination in accordance with the Technical Standards and Audit Directives of the Association of Official Auditors (OROC), which require that we plan and perform the examination to obtain reasonable assurance as to whether the financial statements are free of material misstatement. Accordingly, our examination included:
 - verification, on a test basis, of the evidence supporting the amounts and disclosures contained in the financial statements, and accessing de reasonableness of the estimates, based on judgements and criteria of Management used in the preparation of the financial statements;
 - assessing the appropriateness and consistency of the accounting policies adopted and their disclosure, as applicable;
 - assessing the applicability of the going concern basis of accounting;
 - an appraisal of the overall adequacy of the presentation of the financial statements.
5. Our examination also included the checking of the agreement of the financial information included in the Annual Report with the financial statements.
6. We believe that our examination provides a reasonable basis for our opinion.


Opinion

7. In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of **AMI – Fundação de Assistência Médica Internacional** as at 31st December 2012 and the results of its operations for the year then ended in conformity with generally accepted accounting principles in Portugal for non-profit entities.

Report on other legal requirements

8. It is also our opinion that the information presented in the Annual Report is consistent with the financial statements.

Lisbon, 23rd April 2013



PKF & Associados, SROC, Lda.
Sociedade de Revisores Oficiais de Contas
Representada por
Paulo Jorge Macedo Gamboa (ROC n.º 1068)