

Chartered Accountant

ABN 65 143 005 967

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
RECKON HEALTH CARE HOLDINGS LIMITED
ACN 169 640 144

Report on the Financial Report

We have audited the accompanying financial report of Reckon Health Care Holdings Limited, which comprises the statement of financial position, statement of cash flows, statement in changes in equity, profit and loss statement and other comprehensive income as at 30 June 2015, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Reckon Health Care Holdings Limited are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Act 2001*. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's Opinion

In our opinion the financial report of Reckon Health Care Holdings Limited is in accordance with the *Corporations Act 2001*, including:

- a. giving a true and fair view of the company's financial position as at 30 June 2015 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001 to the extent described in Note 1.

Audit Solutions Pty Limited

Chartered Accountants

R. Tesoriero

Robert G. Tesoriero FCA Director

Dated in Sydney on 28 January 2016

Tel: (02) 4736 3886	All correspondence to PO Box 606 Kingswood NSW 2747	
Fax: (02) 4736 3868	Email: rob@superfundauditing.com.au	Website: www.superfundauditing.com.au
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