

Independent Auditor's Review Report

To the Shareholders of Advanced Health Limited

We have reviewed the condensed consolidated financial statements of Advanced Health Limited, contained in the accompanying interim report, which comprise the condensed consolidated statement of financial position as at 30 June 2020 and the condensed consolidated statements of comprehensive income, changes in and cash flows for the year then ended, and selected explanatory notes.

Directors' Responsibility for the Financial Statements

The company's directors are responsible for the preparation and fair presentation of these condensed consolidated financial statements in accordance with the JSE Limited Listing Requirements for preliminary reports and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these condensed consolidated financial statements. We conducted our review in accordance with the International Standard on Review Engagements (ISRE) 2410, which applies to a review of historical information performed by the independent auditor. ISRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE2410 is a limited assurance engagement. We performed procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these financial statements.

Unqualified Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these condensed consolidated financial statements do not present fairly, in all material respects, the financial position of Advanced Health Limited as at 30 June 2020, and its financial performance and cash flows for the year then ended in accordance with JSE Listing Requirements and the requirements of the Companies Act of South Africa.

Emphasis of Matter - Material Uncertainty Related to Going Concern

We draw attention to Note 1 of the condensed consolidated financial statements. As stated in Note 1, the ability of the group to continue as a going concern is dependent on the directors continuing to procure funding for the ongoing operations of the group. Our opinion is not modified in respect of this matter.

Emphasis of Matter: Impact of the outbreak of COVID-19

In forming our opinion on the condensed consolidated financial statements, which is not modified, we draw your attention to the directors' estimate of the impact of the outbreak of COVID-19 on the group as disclosed on page 2 of the condensed consolidated financial statements. Our opinion is not modified in respect of this matter.


Mazars
Partner: Gerhard de Beer
Registered Auditor
25 September 2020
Pretoria