

# health corporation Limited

ACN 116 800 269

18 October 2011

ASX Release

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## CORRECTION TO AUDIT REPORT

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The Company's financial report was lodged on 29 September 2011, within which the Hall Chadwick Audit Report referenced an incorrect Company on page 51.

The amended audit report from the auditors is attached.

*For and on behalf of the Board*

**HEALTH CORPORATION LIMITED ABN 30 116 800 269  
AND CONTROLLED ENTITIES**

**INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF HEALTH CORPORATION LIMITED**

**Report on the Financial Report**

We have audited the accompanying financial report of Health Corporation Limited which comprises the statement of financial position as at 30 June 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration of the consolidated entity comprising the company and the entities it controlled at the year's end or from time to time during the financial year.

**Directors' Responsibility for the Financial Report**

The directors of the company are responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, the directors also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements that the financial statements comply with International Financial Reporting Standards (IFRS).

**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. Those 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.

**Independence**

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

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**HEALTH CORPORATION LIMITED ABN 30 116 800 269  
AND CONTROLLED ENTITIES**

**INDEPENDENT AUDITOR'S REPORT TO  
THE MEMBERS OF HEALTH CORPORATION LIMITED**

**Auditor's Opinion**

In our opinion:

- a. the financial report of Health Corporation Limited is in accordance with the Corporations Act 2001, including:
  - i. giving a true and fair view of the consolidated entity's financial position as at 30 June 2011 and of its performance for the year ended on that date; and
  - ii. complying with Australian Accounting Standards and the Corporations Regulations 2001; and
- b. the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

**Report on the Remuneration Report**

We have audited the Remuneration Report included in pages 7 to 9 of the directors' report for the year ended 30 June 2011. The directors of the company are responsible for the preparation and presentation of the remuneration report in accordance with section 300A of the Corporations Act 2001. Our responsibility is to express an opinion on the remuneration report, based on our audit conducted in accordance with Australian Auditing Standards.

**Auditor's Opinion**

In our opinion, the remuneration report of Health Corporation Limited for the year ended 30 June 2011 complies with section 300A of the Corporations Act 2001.

*Nell Chadwick*

Hall Chadwick  
Level 29, St Martins Tower  
31 Market Street, SYDNEY NSW 2001

*G Webb*

**Graham Webb**

Partner

Date: 28 September 2011