

**To the shareholders of
Network Healthcare Holdings Limited**

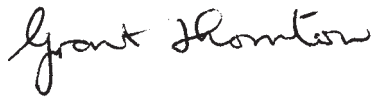
We have audited the annual financial statements and Group annual financial statements of Network Healthcare Holdings Limited set out on pages 106 to 168 for the year ended 30 September 2006. These annual financial statements are the responsibility of the Company's directors. Our responsibility is to express an opinion on these annual financial statements based on our audit.

Scope

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these annual financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the annual financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Audit opinion

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of the Company and the Group at 30 September 2006 and the results of their operations and cash flows for the year then ended in accordance with International Financial Reporting Standards and in the manner required by the Companies Act in South Africa.



Grant Thornton

Chartered Accountants (SA)
Registered Auditors

Sandton

13 November 2006



PKF (Jhb) Inc.

Chartered Accountants (SA)
Registered Auditors

Registration number 1994/001166/21