

**STATEMENT OF THE INDEPENDENT AUDITOR TO PHYSITRACK LIMITED FOR THE  
PURPOSE OF SECTION 92(1)(b) and (c) OF THE COMPANIES ACT 2006**

We have examined the balance sheet and related notes of Physitrack Limited as at 30 November 2020 which formed part of the financial statements for the year then ended which were audited by us, Mazars LLP.

**Respective responsibilities of directors and auditors**

The company's directors are responsible for the preparation of the balance sheet and related notes.

It is our responsibility to:

- a) report on whether the balance sheet has been properly prepared in accordance with the requirements of the Companies Act 2006; and
- b) form an independent opinion, based on our examination, concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date.

**Opinion concerning proper preparation of balance sheet**

In our opinion the audited balance sheet at 30 November 2020 has been properly prepared in accordance with the requirements of the Companies Act 2006.

**Statement on net assets**

In our opinion, at 30 November 2020 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and undistributable reserves.

*Mazars LLP*

Mazars LLP

Date: 13 April 2021

