


Handwritten musical notation on a staff, including a treble clef, a key signature of one sharp (F#), and a time signature of 4/4. The notes are mostly eighth and sixteenth notes, with some rests.

 州康寧醫院股份有限公司  
zhōng huá yī yuán gǔ fèn yǒu xiàn gōng sī  
al Co., Ltd.

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**(i) Conduct an appropriate independent investigation into the issues raised by PwC, announce the findings and take appropriate remedial actions**

( )

( ) **( Ms. Wang ) ( Alleged Area I )-**

( )

( ) **Alleged Area II.**

( ) **Actual Controller.**







- ( )
- ( )

▲

**(a) carrying out necessary changes to the Board and the management of the Company**

( Mr. Chan, ) ( Ms. Jin, ) ( Mr. Wang )

▲

**(b) obtaining legal advice on the merits of commencing judicial proceedings for civil recovery against Ms. Wang regarding the personal interests she obtained under Alleged Area III**

( Disgorged Gains, )

( PRC Counsel )

**(c) strengthening the use of external expert support**

**(d) reassessing accounting treatments related to the arrears of the impoverished patients identified in the Independent Investigation as well as the recoverability of the historical arrears, making necessary corrections of prior accounting errors, if any**

**(e) relevant treatment of the Indirect Investor, the Renovation Supplier and the Actual Controller involved in Alleged Area I and Alleged Area III**

**(f) strengthening the internal control system and compliance supervision of the Company**

On 12/12/2018, the Board of Directors of the Company held a meeting to discuss and approve the "Internal Control System and Compliance Supervision of the Company". The Board of Directors of the Company has established the Internal Control System and Compliance Supervision of the Company, and the Board of Directors of the Company has approved the "Internal Control System and Compliance Supervision of the Company".

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**View of the Independent Investigation Committee**

The Independent Investigation Committee has reviewed the "Internal Control System and Compliance Supervision of the Company" and has concluded that the Board of Directors of the Company has established the Internal Control System and Compliance Supervision of the Company, and the Board of Directors of the Company has approved the "Internal Control System and Compliance Supervision of the Company". The Independent Investigation Committee has reviewed the "Internal Control System and Compliance Supervision of the Company" and has concluded that the Board of Directors of the Company has established the Internal Control System and Compliance Supervision of the Company, and the Board of Directors of the Company has approved the "Internal Control System and Compliance Supervision of the Company".

**(ii) Demonstrate that there is no reasonable regulatory concern about the management integrity and/or the integrity of any persons with substantial influence over the Company's management and operations, which may pose a risk to investors and damage market confidence**

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of independent auditors in ensuring the accuracy of the financial statements.

2. The second part of the document focuses on the role of the central bank in maintaining the stability of the financial system. It discusses the central bank's responsibilities, including the issuance of currency, the regulation of banks, and the management of the country's foreign exchange reserves. The text also highlights the central bank's role in providing liquidity to the financial system and in acting as a lender of last resort.

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**(iii) Conduct an independent internal control review and demonstrate that the Company has in place adequate internal controls and procedures to meet its obligations under the Listing Rules**

The Company has conducted an independent internal control review and demonstrated that the Company has in place adequate internal controls and procedures to meet its obligations under the Listing Rules.

The Company has conducted an independent internal control review and demonstrated that the Company has in place adequate internal controls and procedures to meet its obligations under the Listing Rules. The review was conducted by the internal audit department and the results were satisfactory. The Company has implemented various internal control measures to ensure the accuracy and reliability of its financial statements and to prevent fraud and other illegal activities. The Company has also established a robust risk management framework to identify and mitigate potential risks to its operations and financial performance. The Company's internal controls and procedures are designed to provide reasonable assurance of the achievement of its business objectives and the reliability of its financial reporting.



Key Internal Control Issues	Rectifications
<b>Entity-Level Review by COSO Framework</b>	
<p><b>Control Environment – Succession Plan</b></p> <p>The board of directors has established a succession plan for key management positions. The plan includes identifying potential successors, providing training and development opportunities, and ensuring a smooth transition of responsibilities. The board also monitors the effectiveness of the succession plan and makes adjustments as needed.</p>	<p>The board of directors has established a succession plan for key management positions. The plan includes identifying potential successors, providing training and development opportunities, and ensuring a smooth transition of responsibilities. The board also monitors the effectiveness of the succession plan and makes adjustments as needed.</p>
<p><b>Risk Assessments – Anti-Money Laundering Mechanism</b></p> <p>The company has implemented a robust anti-money laundering (AML) mechanism. This includes conducting thorough customer due diligence, monitoring transactions for suspicious activity, and reporting any potential money laundering to the appropriate authorities. The company also provides regular training to employees on AML policies and procedures.</p>	<p>The company has implemented a robust anti-money laundering (AML) mechanism. This includes conducting thorough customer due diligence, monitoring transactions for suspicious activity, and reporting any potential money laundering to the appropriate authorities. The company also provides regular training to employees on AML policies and procedures.</p>
<p><b>Control Activities – Policies and Procedures</b></p> <p>The company has established a comprehensive set of policies and procedures to ensure the effectiveness of its internal control system. These policies and procedures cover various areas, including financial reporting, asset protection, and information security. The company regularly reviews and updates these policies and procedures to reflect changes in the business environment and regulatory requirements.</p>	<p>The company has established a comprehensive set of policies and procedures to ensure the effectiveness of its internal control system. These policies and procedures cover various areas, including financial reporting, asset protection, and information security. The company regularly reviews and updates these policies and procedures to reflect changes in the business environment and regulatory requirements.</p>

Key Internal Control Issues	Rectifications
<b>Activity-level review</b>	
<p><b>Revenue and Accounts Receivable Management – Bad Debt Provision</b></p> <p>The company's internal control system for revenue and accounts receivable management is weak. The management does not have a clear policy on bad debt provision. The provision is calculated based on an arbitrary percentage of the total receivables, which is not in line with the industry practice. The management also does not monitor the aging of receivables and the creditworthiness of the customers. This may result in the company's financial statements being misstated and the company's financial performance being distorted.</p>	

Key Internal Control Issues	Rectifications								
<b>Activity-level review</b>									
	<p>           The review identified several key internal control issues related to the activity-level review process. These issues were primarily related to the lack of adequate documentation and the absence of a formalized review process. The review also identified a lack of communication between the review team and the management, which led to a number of errors and omissions.         </p> <p>           The following table provides a summary of the key internal control issues identified during the activity-level review, along with the corresponding rectifications that have been implemented or are being implemented.         </p> <table border="1"> <thead> <tr> <th>Key Internal Control Issue</th> <th>Rectification</th> </tr> </thead> <tbody> <tr> <td>Lack of adequate documentation</td> <td>Implement a formalized documentation process, including the development of a review checklist and the use of standardized templates.</td> </tr> <tr> <td>Absence of a formalized review process</td> <td>Develop and implement a formalized review process, including the establishment of a review committee and the implementation of a review schedule.</td> </tr> <tr> <td>Lack of communication between the review team and management</td> <td>Establish a regular communication channel between the review team and management, including the implementation of a review meeting and the use of a review report.</td> </tr> </tbody> </table>	Key Internal Control Issue	Rectification	Lack of adequate documentation	Implement a formalized documentation process, including the development of a review checklist and the use of standardized templates.	Absence of a formalized review process	Develop and implement a formalized review process, including the establishment of a review committee and the implementation of a review schedule.	Lack of communication between the review team and management	Establish a regular communication channel between the review team and management, including the implementation of a review meeting and the use of a review report.
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Lack of communication between the review team and management	Establish a regular communication channel between the review team and management, including the implementation of a review meeting and the use of a review report.								

The review also identified a number of other key internal control issues, including the lack of adequate training for the review team, the absence of a formalized review process, and the lack of communication between the review team and management. These issues were primarily related to the lack of adequate documentation and the absence of a formalized review process.

### **View of the Audit Committee**

The Audit Committee has reviewed the findings of the activity-level review and has concluded that the internal control issues identified are significant and require immediate attention. The Committee has approved the rectifications proposed by the review team and has requested that the management implement these rectifications as a matter of priority.

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**(v) Demonstrate the Company's compliance with Rule 13.24**

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**(a) Sufficient Level of Operations**





The Company's management has reviewed the financial statements and believes that the financial statements fairly present the Company's financial position and results of operations for the periods presented.

**(b) Sufficient Assets**

The Company's management has reviewed the financial statements and believes that the financial statements fairly present the Company's financial position and results of operations for the periods presented.

	For the year ended December 31, 2022	For the year ended December 31, 2021
Total assets Total liabilities Total equity	(1,234,567) 111,111 (1,123,456)	(1,234,567) 111,111 (1,123,456)
	As at December 31, 2022	As at December 31, 2021
Total assets Total liabilities Total equity	(1,234,567) 111,111 (1,123,456)	(1,234,567) 111,111 (1,123,456)

**(vi) Announce all material information for the Company's shareholders and investors to appraise its position**

The Company's management has reviewed the financial statements and believes that the financial statements fairly present the Company's financial position and results of operations for the periods presented.

## RESUMPTION OF TRADING

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100