

CHC Healthcare Group
Communication between Independent Director & Head of Auditing Office & External Auditors in 2021

(I) Independent directors' communication with internal audit supervisors:

Date	Approach	Issue	Result
March 19, 2021	Audit Committee	2020 Q4 internal audit report.	Internal audit report approved, and presented by the Audit Head at the Board meeting.
May 5, 2021	Audit Committee	2021 Q1 internal audit report.	Internal audit report approved, and presented by the Audit Head at the Board meeting.
August 3, 2021	Audit Committee	2021 Q2 internal audit report.	Internal audit report approved, and presented by the Audit Head at the Board meeting.
November 2, 2021	Audit Committee	1. 2021 Q3 internal audit report. 2. 2022 internal audit plan.	1. Internal audit report approved, and presented by the Audit Head at the Board meeting. 2. Annual audit plan approved and submitted to the Board for resolution.

(II) Independent directors' communication with CPA:

Date	Approach	Issue	Result
March 19, 2021	Audit Committee	1. CPA's briefing and explanation of 2020 audit completion stage to independent directors and communication with governance units. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	Concurrence with the CPA audit conclusions and the 2020 individual and consolidated financial statements, which were then submitted to the Board of Directors for discussion.
May 5, 2021	Audit Committee	1. CPA's briefing to independent directors and explanation of 2021 Q1 consolidated financial reports. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	CPA audit conclusion and 2021 Q1 consolidated financial report approved, and submitted to the Board.
August 3, 2021	Audit Committee	1. CPA's briefing to independent directors and explanation of 2021 Q2 consolidated financial reports. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	Concurrence with the CPA's audit conclusions and 2021 Q2 consolidated financial reports, and submission to the Board of Directors.
November 2, 2021	Audit Committee	1. CPA's briefing to independent directors and explanation of 2021 Q3 consolidated financial reports. 2. CPA's briefing to independent directors and explanation of 2021 audit planning stage and communication with governance units. 3. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	1. Concurrence with the CPA's audit conclusions and 2021 Q3 consolidated financial reports, and submission to the Board of Directors. 2. Concurrence with the CPA's key audit matters identified in the planning stage; it is expected that audit conclusions and financial reports will be communicated in March of next year.