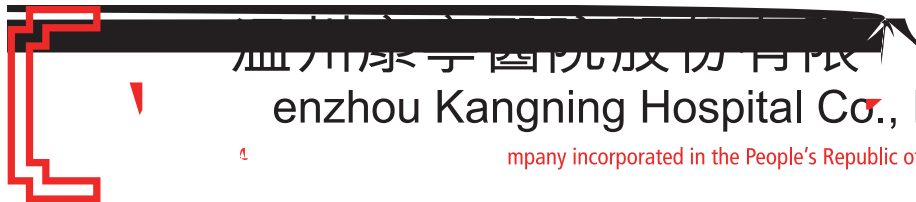


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温州康宁医院股份有限公司
Wenzhou Kangning Hospital Co., Ltd.

Company incorporated in the People's Republic of China

A... C... (Supplementary Independent Investigation.)
 C... A... 11, 2023, ... (Supplementary Report of the Independent Investigation.)
 12, 2023, C... w

Summary of Key Findings of the Supplementary Report of the Independent Investigation

Alleged Area I: Cash flows in the personal bank accounts of key financial personnel

w A... w
 w w w 1443 w

1. w w A... w w 1443
2. w w w w
 (w 1443) C...

1443

- [illegible]

- [illegible]

[illegible]

1. $\mathcal{H}^W_{\text{cyc}}(X, \mathbb{Z}) \cong \mathcal{H}^W_{\text{cyc}}(A, \mathbb{Z}) \oplus \mathcal{H}^W_{\text{cyc}}(B, \mathbb{Z})$ and $\mathcal{H}^W_{\text{cyc}}(X, \mathbb{Z}) \cong \mathcal{H}^W_{\text{cyc}}(A, \mathbb{Z}) \oplus \mathcal{H}^W_{\text{cyc}}(B, \mathbb{Z})$.

B

28, 2022

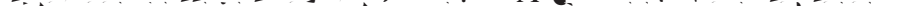
A

B15,816,447.

A

C

... I ... W ...

- (c)  $W W \rightarrow W W A$ $\mathcal{C}_1$

- (c)

- (iii) $\mathcal{A}^w$ is a $\mathcal{W}$ -algebra if and only if $\mathcal{A}$ is a $\mathcal{W}$ -algebra and $\mathcal{A}^w$ is a $\mathcal{W}$ -algebra.

Major Limitations on the Review Scope of the Supplementary Report of the Independent Investigation

- (1) The scope of the review is limited to the period from the date of the first meeting of the Board of Directors to the date of the last meeting of the Board of Directors.
- (2) The scope of the review is limited to the period from the date of the first meeting of the Board of Directors to the date of the last meeting of the Board of Directors.

Opinions of the Independent Investigation Committee and the Board on the Supplementary Report of the Independent Investigation

The Independent Investigation Committee and the Board have reviewed the Supplementary Report of the Independent Investigation and have concluded that the report is accurate and reliable.

25.16. -1.16. 8 / 16.3

Key Internal Control Issues	Rectifications
Entity-Level Review by COSO Framework	
Control Environment – Conflict of Interest Reporting Mechanism A conflict of interest reporting mechanism is a process that allows employees to report potential conflicts of interest that may arise in the course of their duties. This mechanism is essential for maintaining the integrity of the organization and ensuring that all transactions are conducted in a fair and transparent manner. The mechanism typically involves a designated person or committee responsible for reviewing and resolving reported conflicts of interest. This person or committee should be independent of the reporting employee and should have the authority to take appropriate action to resolve the conflict. The mechanism should also include a process for monitoring and evaluating the effectiveness of the reporting mechanism and for making improvements as needed.	The conflict of interest reporting mechanism is a critical component of the control environment. It is essential for ensuring that all transactions are conducted in a fair and transparent manner and for maintaining the integrity of the organization. The mechanism should be designed to allow employees to report potential conflicts of interest in a confidential and secure manner. It should also include a process for monitoring and evaluating the effectiveness of the reporting mechanism and for making improvements as needed.

Key Internal Control Issues	Rectifications
Entity-Level Review by COSO Framework	
Control Environment – Succession Plan The Board of Directors has approved a succession plan for the CEO and other key executives. The plan includes a process for identifying potential successors, evaluating their qualifications, and providing them with the necessary training and experience. The plan also includes a process for monitoring the progress of the succession process and making adjustments as needed.	The Board of Directors has approved a succession plan for the CEO and other key executives. The plan includes a process for identifying potential successors, evaluating their qualifications, and providing them with the necessary training and experience. The plan also includes a process for monitoring the progress of the succession process and making adjustments as needed.
Risk Assessments – Anti-Money Laundering Mechanism The company has implemented a risk assessment process for anti-money laundering (AML) that includes the following steps: - Identify the risks associated with AML. - Assess the likelihood and potential impact of each risk. - Develop and implement controls to mitigate the risks. - Monitor the effectiveness of the controls and make adjustments as needed.	The company has implemented a risk assessment process for anti-money laundering (AML) that includes the following steps: - Identify the risks associated with AML. - Assess the likelihood and potential impact of each risk. - Develop and implement controls to mitigate the risks. - Monitor the effectiveness of the controls and make adjustments as needed.

Key Internal Control Issues	Rectifications
Activity-level review	
Revenue and Accounts Receivable Management – Bad Debt Provision At the end of the year, the Accounts Receivable balance was \$1,200,000. The company's policy is to provide for bad debts at 60% of the Accounts Receivable balance. The provision for bad debts was \$720,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000.	The company's policy is to provide for bad debts at 60% of the Accounts Receivable balance. The provision for bad debts was \$720,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000.
Bank and Cash Management – Charitable Donation Management The company's policy is to provide for bad debts at 60% of the Accounts Receivable balance. The provision for bad debts was \$720,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000.	The company's policy is to provide for bad debts at 60% of the Accounts Receivable balance. The provision for bad debts was \$720,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000. The company's policy is to provide for bad debts at 100% of the Accounts Receivable balance. The provision for bad debts was \$1,200,000.

Key Internal Control Issues	Rectifications
Activity-level review	
	During the activity-level review, the Internal Control Adviser identified several key internal control issues related to the company's financial reporting process. The issues were primarily related to the lack of segregation of duties and the absence of a formal review process for financial statements. The first issue identified was the lack of segregation of duties. The Internal Control Adviser found that the same individual was responsible for both the preparation and the review of financial statements. This is a significant weakness as it increases the risk of errors and fraud. The Adviser recommended that the company should implement a system of checks and balances by assigning the review of financial statements to a different individual. The second issue identified was the absence of a formal review process. The Internal Control Adviser found that the company did not have a clear policy or procedure for the review of financial statements. This led to inconsistent and incomplete reviews. The Adviser recommended that the company should develop a formal review process that includes clear roles and responsibilities, a timeline for reviews, and a documented review process. The company has taken steps to address these issues. The Internal Control Adviser has worked with management to implement a system of checks and balances by assigning the review of financial statements to a different individual. Additionally, the company has developed a formal review process that includes clear roles and responsibilities, a timeline for reviews, and a documented review process.

Views of the Internal Control Adviser

The Internal Control Adviser has reviewed the company's internal control system and has identified several key internal control issues. The Adviser has provided recommendations to the company to address these issues. The company has taken steps to implement these recommendations. The Internal Control Adviser has provided a detailed report to the company's management and the Audit Committee. The report includes a summary of the findings, a list of the key internal control issues, and a list of the recommendations. The company's management has agreed to implement the recommendations. The Internal Control Adviser will continue to monitor the company's internal control system and will provide further advice as needed.

Views of the Audit Committee and the Board

The Audit Committee and the Board have reviewed the Internal Control Adviser's report and have agreed to implement the recommendations. The Audit Committee has also reviewed the company's internal control system and has identified several key internal control issues. The Board has agreed to implement the recommendations. The Audit Committee will continue to monitor the company's internal control system and will provide further advice as needed. The Board will also continue to monitor the company's internal control system and will provide further advice as needed.

B. 2022年11月11日，公司召开临时股东大会，审议通过《关于续聘会计师事务所的议案》，续聘瑞华会计师事务所（特殊普通合伙）为公司2022年度审计机构，自2022年12月1日起生效。

CONTINUED SUSPENSION OF TRADING

A. 2022年11月11日，公司召开临时股东大会，审议通过《关于续聘会计师事务所的议案》，续聘瑞华会计师事务所（特殊普通合伙）为公司2022年度审计机构，自2022年12月1日起生效。

Shareholders and potential investors of the Company are reminded to rationally deal with any information not officially released by the Company, and Shareholders and potential investors of the Company should exercise caution when dealing in the shares of the Company.

B. 2022年11月11日，公司召开临时股东大会，审议通过《关于续聘会计师事务所的议案》，续聘瑞华会计师事务所（特殊普通合伙）为公司2022年度审计机构，自2022年12月1日起生效。

Wenzhou Kangning Hospital Co., Ltd.
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C. 2022年11月11日，公司召开临时股东大会，审议通过《关于续聘会计师事务所的议案》，续聘瑞华会计师事务所（特殊普通合伙）为公司2022年度审计机构，自2022年12月1日起生效。

A. 2022年11月11日，公司召开临时股东大会，审议通过《关于续聘会计师事务所的议案》，续聘瑞华会计师事务所（特殊普通合伙）为公司2022年度审计机构，自2022年12月1日起生效。

A. 2022年11月11日，公司召开临时股东大会，审议通过《关于续聘会计师事务所的议案》，续聘瑞华会计师事务所（特殊普通合伙）为公司2022年度审计机构，自2022年12月1日起生效。