**IN THE UNITED STATES BANKRUPTCY COURT**
**FOR THE NORTHERN DISTRICT OF TEXAS**
**DALLAS DIVISION**

| | | |
|---|---|---|
| *In re:* | : | **Chapter 11** |
| **CHC NETHERLANDS B.V.** | : | **Case No. 16-31866 (BJH)** |
| **Debtor.** | : | **(Jointly Administered)** |

**STATEMENT OF FINANCIAL AFFAIRS FOR**
**CHC NETHERLANDS B.V. (CASE NO. 16-31866)**

1631854160705000000000036

**UNITED STATES BANKRUPTY COURT**

**NORTHERN DISTRICT OF TEXAS**

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## GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS

**General**

The Schedules of Assets and Liabilities (collectively, the "Schedules") and the Statements of Financial Affairs (collectively, the "Statements" and, together with the Schedules, the "Schedules and Statements") filed by CHC Group Ltd. and its affiliated debtors and debtors in possession (collectively, the "Debtors") in these jointly administered chapter 11 cases pending in the United States Bankruptcy Court for the Northern District of Texas (the "Bankruptcy Court") were prepared, pursuant to section 521 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), by management of the Debtors, with the assistance of the Debtors' advisors, and are unaudited. While the Debtors' management has made every reasonable effort to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information that was available to it at the time of preparation, subsequent information, or discovery may result in material changes to these Schedules and Statements, and inadvertent errors or omissions may have occurred. As the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. The Debtors reserve all rights to amend the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these chapter 11 cases, including, but not limited to, issues involving substantive consolidation, equitable subordination and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

The Schedules and Statements have been signed by Lee Eckert, the Chief Financial Officer of CHC Group Ltd. and authorized representative of all the Debtors. In reviewing and signing the Schedules and Statements, Mr. Eckert necessarily relied upon the efforts, statements, and representations of the Debtors' other personnel and professionals. Mr. Eckert has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements, and representations concerning amounts owed to creditors, classification of such amounts, and their addresses. The Debtors' accounting systems were primarily designed and used to manage their daily operations with a secondary focus on the creation of consolidated and consolidating financial statements. As such, certain assets, liabilities, or cash payments may have been reported on one legal entity in these Schedules and Statements, while the beneficiary of the transaction may have been another Debtor or non-debtor, as applicable.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules and Statements (the "Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.

In the event that the Schedules and Statements differ from the Global Notes, the Global Notes shall control.

**Description of the Cases**

On May 5, 2016 (the "Petition Date"), the Debtors filed voluntary petitions for relief under the Bankruptcy Code in the Bankruptcy Court. The chapter 11 cases have been consolidated for the purpose of joint administration under Case No. 16-31854. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Each Debtor's fiscal year ends on April 30th. All asset information, except where otherwise noted, is as of April 30, 2016. The liability information, except where otherwise noted, is as of the close of business on May 4, 2016. All bank cash balances are as of the Petition Date.

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**Basis of Presentation**

For financial reporting purposes, prior to the Petition Date, the Debtors prepared consolidated financial statements that were audited annually. Combining the assets and liabilities set forth in the Schedules and Statements of the Debtors would result in amounts that could be substantially different from financial information regarding CHC Group Ltd. and its subsidiaries that would be prepared on a consolidated basis under Generally Accepted Accounting Principles ("GAAP"). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements. The fair market value of real and personal property may vary materially from the net book value presented herein.

For financial reporting purposes, information for the following Debtors domiciled in Australia is prepared on a consolidated basis: Lloyd Bass Strait Helicopters Pty. Ltd.; Lloyd Helicopter Services Pty. Ltd.; Lloyd Helicopters International Pty. Ltd.; Lloyd Helicopters Pty. Ltd.; and CHC Helicopter Australia Pty Ltd. To maintain consistency with the Debtors' financial reporting, the information for these Debtors is presented on a consolidated basis.

**Current Market Value and Net Book Value**

In many instances, current market valuations are neither maintained by nor readily ascertainable by the Debtors. The Debtors do not believe it would be an efficient use of estate assets to obtain current market valuations of the Debtors' property interests that are not maintained or readily ascertainable. Accordingly, unless otherwise indicated, the Schedules and Statements reflect the net book values as of April 30, 2016, rather than current market values, of the Debtors' assets as of April 30, 2016, and may not reflect the net realizable value. For this reason, amounts realized may vary, potentially materially, from net book value. Additionally, the amount of certain assets and liabilities may be "undetermined," and, thus, ultimate assets and liabilities may differ materially from those stated in the Schedules and Statements. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein.

**Amendment**

Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary and appropriate.

**Confidential or Sensitive Information**

There may be instances in which certain information in the Schedules and Statements has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. Any alterations will be limited to only what is necessary to protect the Debtor or third party and will provide interested parties with sufficient information to discern the nature of the listing.

**Causes of Action**

Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

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## GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS

In addition to certain contingent claims and causes of action against various parties, the Debtors may also possess contingent and unliquidated claims against affiliated entities for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement and/or indemnification arising from, among other things, (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guaranties, (v) indemnities, and (vi) warranties.

**Recharacterization**

The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' business, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate as additional information becomes available.

**Claim Description**

Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

**Unliquidated Claim Amounts**

Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

**Zero Dollar Amounts**

Amounts listed as zero are either $0, unliquidated, or undetermined.

**Undetermined Amounts**

The description of an amount as "undetermined" is not intended to reflect upon the materiality of such amount.

**Specific Notes**

These Global Notes are in addition to the specific notes set forth in the Schedules and Statements of the individual Debtor entities. The fact that the Debtors have prepared a Global Note with respect to a particular Schedule or Statement and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any or all of the Debtors' remaining Schedules or Statements, as appropriate. Disclosure of information in one Schedule, one Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

**Liabilities**

The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.

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## GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS

**Excluded Assets and Liabilities**

The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including employee benefit accruals, accrued accounts payable, and deferred gains. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims may exist. In addition, certain immaterial assets and liabilities may have been excluded. Pursuant to certain Bankruptcy Court orders, the Debtors have been granted authority to pay certain prepetition obligations to, among others, employees and taxing authorities. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders and therefore may not be listed in the Schedules and Statements.

**Leases**

The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases.

**Guaranties and Other Secondary Liability Claims**

The Debtors have made reasonable efforts to locate and identify guaranties and other secondary liability claims (collectively, "Guaranties") in each of the executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements to which any Debtor is a party. Where Guaranties have been identified, they have been included in the relevant Schedule for the Debtor or Debtors affected by such Guaranties. The Debtors have placed the Guaranties on Schedule H for both the primary obligor and the guarantor of the relevant obligation. Guaranties were additionally placed on Schedule D or E/F for each guarantor, except to the extent they are associated with obligations under an executory contract or unexpired lease identified on Schedule G. It is possible that certain Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements may have been inadvertently omitted. The Debtors reserve their rights to amend the Schedules to the extent additional Guaranties are identified or such Guaranties are discovered to have expired or be unenforceable. In addition, the Debtors reserve the right to amend the Schedules and SOFAs and to recharacterize or reclassify any such contract or claim, whether by amending the Schedules and SOFAs or in another appropriate filing. Additionally, failure to list any Guaranties in the Schedules and SOFAs, including in any future amendments to the Schedules and SOFAs, shall not affect the enforceability of any Guaranties not listed.

**Intellectual Property Rights**

Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

**Estimates**

To prepare and file the Schedules on or around the Petition Date, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities.

**Currency**

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

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## GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS

**Property and Equipment**

Unless otherwise indicated, owned property and equipment are stated at net book value as of April 30, 2016. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.

**Setoffs**

The Debtors have not offset amounts listed on Schedules B, D, E, or F. Nonetheless, some amounts listed may have been affected by setoffs by third parties of which the Debtors are not yet aware. The Debtors reserve all rights to challenge any setoff and/or recoupment rights which may be asserted.

**Claims of Third-Party Related Entities**

While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to same.

**Interest in Subsidiaries and Affiliates**

CHC Group Ltd. directly or indirectly owns all or part of the subsidiaries and affiliates that are also Debtors. Interests in subsidiaries arise from stock ownership. To the extent applicable, each Debtor's Schedule B contains a listing of ownership interests in the related affiliates and partnerships of each corporate affiliate.

**Umbrella Or Master Service Agreements**

Contracts listed in the Schedules and Statements may be umbrella or master service agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor that signed the original umbrella or master agreement. These master service agreements have been listed in Schedule G, but do not reflect any decision by the Debtor as to whether or not such agreements are executory in nature.

**Insiders**

The Debtors have attempted to include all payments made by a Debtor over the 12 months preceding the Petition Date to any creditor deemed an "insider." For these purposes, "insider" is defined as (a) directors, (b) senior level officers, (c) Debtor affiliates, and (d) relatives of any of the foregoing (to the extent known by the Debtors). The listing of a creditor as an "insider," however, is not intended to be nor should be construed as a legal characterization of such creditor as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved.

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**Payments**

The financial affairs and business of the Debtors are complex. Prior to the Petition Date, the Debtors participated in a consolidated cash management system through which certain payments were made by one entity on behalf of another. Certain payments in the Schedules and Statements may have been made prepetition by one entity on behalf of another entity. The Debtors' intercompany accounts reflect the net position of both the receipts and disbursements received or made on behalf of other Debtors. For additional information about the Debtors' intercompany transactions and related protocols, see *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing Debtors to (A) Continue their Existing Cash Management System, (B) Continue Existing Intercompany Transactions, (C) Maintain Existing Bank Accounts and Business Forms, and (D) Honor Certain Prepetition Obligations Relating to the Use of the Cash Management System, and (II) Granting Extension of Time to Comply With, and Waiver of, Requirements of Section 345(b) of the Bankruptcy Code Pursuant to Sections 105(a), 363(c) and 345(b) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004*, dated May 5, 2016 [D.I. 11] (the "Cash Management Motion").

**Intercompany Claims and Transfers**

Receivables and payables among the Debtors in these cases (each an "Intercompany Receivable" or "Intercompany Payable") are reported in the Schedules based upon the aggregate net intercompany balances. To the extent that a Debtor owes a net Intercompany Payable, it is reported on Schedule F as a liability of such Debtor. To the extent a Debtor has a net Intercompany Receivable, it is reported on Schedule B as an asset of such Debtor. While the Debtors have used reasonable efforts to ensure that the proper intercompany balances are attributed to each legal entity, all rights to amend these items on the Schedules and Statements are reserved.

Intercompany transfers can be characterized in various ways. The Debtors reserve all of their rights with respect to the intercompany balances listed in the analysis, including, but not limited to, the appropriate characterization of such intercompany balances and the amounts of such balances, which are still being identified by the Debtors. The Debtors have not made any attempt to analyze the nature or composition of these intercompany balances.

The Debtors have listed all net Intercompany Payables as unsecured nonpriority claims on Schedule F for each applicable Debtor, but reserve their rights, except as otherwise may be agreed to pursuant to a stipulation filed with the Bankruptcy Court, to later change the characterization, classification, categorization, or designation of such claims, including by designating all or any portion of the amounts listed as secured.

Additional information about the Debtors' intercompany transactions and related protocols is contained in the Cash Management Motion.

**Totals**

All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements.

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## SOFA SPECIFIC NOTES

**SOFA 4**

Pursuant to corporate governance requirements in foreign jurisdictions, certain Debtors have appointed employees as statutory directors. These employees do not receive any supplemental payments on account of such appointment, including director fees. Accordingly, these employees are not included within the scope of SOFA 4.

**SOFA 13**

The Debtors have made reasonable efforts to include intercompany transactions. Certain ordinary course intercompany items may not be reported due to the volume and complexity of the Debtors' centralized cash management system, including, dividends, loans, non-debtor payments, share transfers, aircraft related transactions, and equity contributions.

**SOFA 20**

In the ordinary course of business, the Debtors may permit certain third parties to temporarily store equipment and other property which will be utilized for contract maintenance or transported to other service locations. Accordingly, the Debtors have not included these items.

**SOFA 26d**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, CHC Group Ltd. and its affiliated subsidiaries have filed with the SEC reports on Form 8-K, Form 10-Q, and Form 10-K. These SEC filings contain consolidated financial information. CHC does not maintain records of the parties that requested or obtained copies of any of the SEC filings from the SEC or CHC. In addition, CHC provides financial statements to certain parties, such as banks, auditors, potential investors, vendors, and financial advisors that may not be part of a public filing. CHC does not maintain complete lists to track such disclosures. As such, CHC has not provided lists of these parties in response to this question.

**SOFA 27**

As part of the Debtors' ordinary course practices, cycle counts of selected parts and supplies inventory are performed on a continuous basis. The Debtors do not perform periodic counts of their entire parts and supplies inventory. Therefore, parts and supplies inventory information is not included.

**Fill in this information to identify the case:**

Debtor Name: In re : CHC Netherlands B.V.

United States Bankruptcy Court for the: Northern District Of Texas

Case number (if known): 16-31866 (BJH)

☐ Check if this is an amended filing

Official Form 207

# Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/16

**The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).**

## Part 1: Income

**1. Gross revenue from business**

☑ None

| Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year | | | Sources of revenue Check all that apply | Gross revenue (before deductions and exclusions) |
|---|---|---|---|---|
| **From the beginning of the fiscal year to filing date:** | From _____ MM / DD / YYYY | to Filing date | ☐ Operating a business<br>☐ Other _____ | $ _____ |
| **For prior year:** | From _____ MM / DD / YYYY | to _____ MM / DD / YYYY | ☐ Operating a business<br>☐ Other _____ | $ _____ |
| **For the year before that:** | From _____ MM / DD / YYYY | to _____ MM / DD / YYYY | ☐ Operating a business<br>☐ Other _____ | $ _____ |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None

| | | | | | | Description of sources of revenue | Gross revenue from each source (before deductions and exclusions) |
|---|---|---|---|---|---|---|---|
| **From the beginning of the fiscal year to filing date:** | From | 5/1/2016<br>MM / DD / YYYY | to | Filing date | | Interest Income | $ 13,023.00 |
| **For prior year:** | From | 5/1/2015<br>MM / DD / YYYY | to | 4/30/2016<br>MM / DD / YYYY | | Interest Income | $ 1,164,090.00 |
| **For the year before that:** | From | 5/1/2014<br>MM / DD / YYYY | to | 4/30/2015<br>MM / DD / YYYY | | Interest Income | $ 3,453,732.00 |
| | | | | | | Dividends | $ 80,000,000.00 |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers-including expense reimbursements-to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than $6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☑ None

| | Creditor's name and address | Dates | Total amount or value | Reasons for payment or transfer<br>Check all that apply |
|---|---|---|---|---|
| 3.1 | Creditor's Name<br>Street<br>City State ZIP Code<br>Country | | $ | ☐ Secured debt<br>☐ Unsecured loan repayments<br>☐ Suppliers or vendors<br>☐ Services<br>☐ Other |

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than $6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☑ None

| | Insider's Name and Address | Dates | Total amount or value | Reason for payment or transfer |
|---|---|---|---|---|
| 4.1 | See SOFA 4 Attachment<br>Insider's Name<br>Street<br>City State ZIP Code<br>Country | | $ | |

**Relationship to Debtor**

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☑ None

| | Creditor's Name and Address | Description of the Property | Date | Value of property |
|---|---|---|---|---|
| 5.1 | Creditor's Name<br>Street<br>City State ZIP Code<br>Country | | | $ |

**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☑ None

| | Creditor's Name and Address | Description of the action creditor took | Date action was taken | Amount |
|---|---|---|---|---|
| 6.1 | Creditor's Name<br>Street<br>City State ZIP Code<br>Country | Last 4 digits of account number: XXXX– | | $ |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 3: Legal Actions or Assignments

### 7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☑ None

| | Case title | Nature of case | Court or agency's name and address | Status of case |
|---|---|---|---|---|
| 7.1 | | | Name<br>Street<br>City State ZIP Code<br>Country | ☐ Pending<br>☐ On appeal<br>☐ Concluded |

**Case number**

### 8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☑ **None**

| | Custodian's name and address | Description of the Property | Value |
|---|---|---|---|
| 8.1 | Custodian's name<br>Street<br>City State ZIP Code<br>Country | **Case title**<br>**Case number**<br>**Date of order or assignment** | $<br>**Court name and address**<br>Name<br>Street<br>City State ZIP Code<br>Country |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 4: Certain Gifts and Charitable Contributions

**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than $1,000**

☑ None

| | Recipient's name and address | Description of the gifts or contributions | Dates given | Value |
|---|---|---|---|---|
| 9.1 | Creditor's Name<br>Street<br>City State ZIP Code<br>Country<br>**Recipient's relationship to debtor** | | | $ |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 5: Certain Losses

**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

☑ None

| | Description of the property lost and how the loss occurred | Amount of payments received for the loss<br><br>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.<br><br>List unpaid claims on Official Form 106A/B (*Schedule A/B: Assets – Real and Personal Property*). | Date of loss | Value of property lost |
|---|---|---|---|---|
| 10.1 | | | | $ |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 6: Certain Payments or Transfers

### 11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☑ None

| | Who was paid or who received the transfer? | If not money, describe any property transferred | Dates | Total amount or value |
|---|---|---|---|---|
| 11.1 | | | | $ |

**Address**

Street

City State ZIP Code

Country

**Email or website address**

**Who made the payment, if not debtor?**

### 12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

☑ None

| | Name of trust or device | Describe any property transferred | Dates transfers were made | Total amount or value |
|---|---|---|---|---|
| 12.1 | | | | $ |

**Trustee**

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**13. Transfers not already listed on this statement**

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☑ None

| | Who received transfer? | Description of property transferred or payments received or debts paid in exchange | Date transfer was made | Total amount or value |
|---|---|---|---|---|
| 13.1 | | | | $ |

**Address**

Street

City State ZIP Code

Country

**Relationship to Debtor**

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 7: Previous Locations

### 14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

| | Address | Dates of occupancy |
|---|---|---|
| 14.1 | Parellan 9<br>Street<br><br>Hoofddorp — State — 2132 WS<br>City — ZIP Code<br>The Netherlands<br>Country | From Prior to 5/5/2013 To 12/9/2013 |
| 14.2 | Scorpius 90-110<br>Street<br><br>Hoofddorp — State — 2132 LR<br>City — ZIP Code<br>The Netherlands<br>Country | From 12/9/2013 To 4/22/2016 |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 8: Health Care Bankruptcies

**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:
- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☑ No. Go to Part 9.

☐ Yes. Fill in the information below.

| | **Facility Name and Address** | **Nature of the business operation, including type of services the debtor provides** | **If debtor provides meals and housing, number of patients in debtor's care** |
|---|---|---|---|
| 15.1 | Facility Name<br>Street<br>City State ZIP Code<br>Country | **Location where patient records are maintained** (if different from facility address). If electronic, identify any service provider. | **How are records kept?**<br>*Check all that apply:*<br>☐ Electronically<br>☐ Paper |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 9: Personally Identifiable Information

**16. Does the debtor collect and retain personally identifiable information of customers?**

☑ No.

☐ Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

☐ No

☐ Yes

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

☑ No. Go to Part 10.

Yes. Does the debtor serve as plan administrator?

☐ No. Go to Part 10.

☐ Yes. Fill in below:

| | Name of plan | Employer identification number of the plan |
|---|---|---|
| 17.1 | | EIN: |

Has the plan been terminated?

☐ No

☐ Yes

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

### 18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?
Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☑ None

| | Financial institution name and address | Last 4 digits of account number | Type of account | Date account was closed, sold, moved, or transferred | Last balance before closing or transfer |
|---|---|---|---|---|---|
| 18.1 | Name<br>Street<br>City State ZIP Code<br>Country | XXXX- | ☐ Checking<br>☐ Savings<br>☐ Money market<br>☐ Brokerage<br>☐ Other | | $ |

### 19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☑ None

| | Depository institution name and address | Names of anyone with access to it | Description of the contents | Does debtor still have it? |
|---|---|---|---|---|
| 19.1 | Name<br>Street<br>City State ZIP Code<br>Country | Address | | ☐ No<br>☐ Yes |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☑ None

| | Facility name and address | Names of anyone with access to it | Description of the contents | Does debtor still have it? |
|---|---|---|---|---|
| 20.1 | Name<br>Street<br><br>City State ZIP Code<br>Country | **Address** | | ☐ No<br>☐ Yes |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

### 21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☑ None

| | Owner's name and address | Location of the property | Description of the property | Value |
|---|---|---|---|---|
| 21.1 | Name<br>Street<br>City State ZIP Code<br>Country | | | $ |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.

☑ No

☐ Yes. Provide details below.

| | Case title<br>Case Number | Court or agency name and address | Nature of the case | Status of case |
|---|---|---|---|---|
| 22.1 | | Name<br>Street<br>City State ZIP Code<br>Country | | ☐ Pending<br>☐ On appeal<br>☐ Concluded |

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

☑ No

☐ Yes. Provide details below.

| | Site name and address | Governmental unit name and address | Environmental law, if known | Date of notice |
|---|---|---|---|---|
| 23.1 | Name<br>Street<br>City State ZIP Code<br>Country | Name<br>Street<br>City State ZIP Code<br>Country | | |

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

☑ No

☐ Yes. Provide details below.

| | Site name and address | Governmental unit name and address | Environmental law, if known | Date of notice |
|---|---|---|---|---|
| 24.1 | | | | |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

| Name | Name |
|---|---|
| Street | Street |
| City State ZIP Code | City State ZIP Code |
| Country | Country |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

## Part 13: Details About the Debtor's Business or Connections to Any Business

### 25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

| | Business name and address | Describe the nature of the business | Employer Identification number<br>Do not include Social Security number or ITIN. |
|---|---|---|---|
| 25.1 | See SOFA 25 Attachment<br>Name<br><br>Street<br><br>City State ZIP Code<br><br>Country | | EIN:<br>**Dates business existed**<br>From To |

### 26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

| | Name and Address | Dates of service |
|---|---|---|
| 26a.1 | Joan Hooper, Chief Financial Officer<br>Name<br>4740 Agar Drive<br>Street<br><br>Richmond BC V7B 1A3<br>City State ZIP Code<br>Canada<br>Country | From October 2011 To July 2015 |
| 26a.2 | Lee Eckert, Chief Financial Officer<br>Name<br>600 East Las Colinas Boulevard<br>Street<br>Suite 1000<br>Irving TX 75039<br>City State ZIP Code<br><br>Country | From July 2015 To Present |
| 26a.3 | Melanie Kerr, Chief Accounting Officer<br>Name<br>4740 Agar Drive<br>Street<br><br>Richmond BC V7B 1A3<br>City State ZIP Code | From July 2015 To Present |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

Canada
Country

26a.4 Rebecca Camden, Chief Accounting Officer From November 2009 To July 2015
Name

4740 Agar Drive
Street

| Richmond | BC | V7B 1A3 |
|---|---|---|
| City | State | ZIP Code |

Canada
Country

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

| | **Name and Address** | **Dates of service** |
|---|---|---|
| 26b.1 | E&Y, Auditor<br>Name<br>700 W Georgia St.<br>Street<br>Vancouver / BC / V7Y 1C7<br>City / State / ZIP Code<br>Canada<br>Country | From 2014 To Present |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

| | Name and address | If any books of account and records are unavailable, explain why |
|---|---|---|
| 26c.1 | Lee Eckert, Chief Financial Officer<br>Name<br>600 East Las Colinas Boulevard<br>Street<br>Irving / TX / 75039<br>City / State / ZIP Code<br>Country | |

| | Name and address | If any books of account and records are unavailable, explain why |
|---|---|---|
| 26c.2 | Melanie Kerr, Chief Accounting Officer<br>Name<br>4740 Agar Drive<br>Street<br>Richmond / BC / V7B 1A5<br>City / State / ZIP Code<br>Canada<br>Country | |

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☑ None

| | Name and address |
|---|---|
| 26d.1 | Name<br>Street<br>City / State / ZIP Code<br>Country |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☑ No

☐ Yes. Give the details about the two most recent inventories.

| Name of the person who supervised the taking of the inventory | Date of Inventory | The dollar amount and basis (cost, market, or other basis) of each inventory |
|---|---|---|
| | | $ |

| | Name and address of the person who has possession of inventory records |
|---|---|
| 27.1 | Name<br>Street<br>City State ZIP Code<br>Country |

**28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

| | Name | Address | Position and Nature of any interest | % of interest, if any |
|---|---|---|---|---|
| 28.1 | See SOFA 28 Attachment | | | |

**29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?**

☐ No

☐ Yes. Identify below.

| | Name | Address | Position and Nature of any interest | Period during which position or interest was held |
|---|---|---|---|---|
| 29.1 | See SOFA 29 Attachment | | | From To |

Debtor: CHC Netherlands B.V. Case number *(if known)*: 16-31866

Name

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans,credits on loans, stock redemptions, and options exercised?

☐ No

☑ Yes. Identify below.

| | Name and address of recipient | Amount of money or description and value of property | Dates | Reason for providing the value |
|---|---|---|---|---|
| 30.1 | See SOFA 4 Attachment<br>Name<br>Street<br>City State ZIP Code<br>Country<br>**Relationship to debtor** | | | |

**31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?**

☐ No

☑ Yes. Identify below.

| | Name of the parent corporation | Employer Identification number of the parent corporation |
|---|---|---|
| 31.1 | CHC Holding NL BV | EIN: 98-0596801 |

**32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?**

☑ No

☐ Yes. Identify below.

| | Name of the pension fund | Employer Identification number of the pension fund |
|---|---|---|
| 32.1 | | EIN: |

**Part 14: Signature and Declaration**

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to $500,000 or imprisonment for up to 20 years, or both.

18 U.S.C.§§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 07/05/2016
MM / DD / YYYY

✘ / s / Lee Eckert
Signature of individual signing on behalf of the debtor

Printed name Lee Eckert

Position or relationship to debtor Chief Financial Officer

**Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?**

☐ No

☑ Yes

**In re: CHC Netherlands B.V.**
**Case No. 16-31866**
Attachment 4
Payments or other transfers of property made within 1 year before filing this case that benefited any insider

| Insider's name | Address 1 | Country | Date | Total amount or value | Reasons for payment or transfer | Relationship to debtor |
|---|---|---|---|---|---|---|
| Cayman Investments Ltd | C/O Walkers SPV Limited,Walker House,87 Mary Street,George Town, Grand Cayman | Cayman Islands | 5/4/2016 | $275,919.28 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 7/23/2015 | $308,987.58 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 7/23/2015 | $313,405.56 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 9/25/2015 | $319,650.92 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 8/21/2015 | $319,897.56 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 8/21/2015 | $323,499.73 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 9/25/2015 | $324,449.68 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 6/26/2015 | $627,704.40 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 6/26/2015 | $630,008.93 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 4/21/2016 | $1,234,080.76 | Intercompany | CHC Group |
| CHC Barbados SRL | Deighton House, Dayrell's Road at Deighton, St. Michael, Barbados, BB14030 | Barbados | 1/21/2016 | $1,248,737.06 | Intercompany | CHC Group |
| CHC Helicopter S.A.R.L | 9 cue Sainte Zithe,L-2763 Luxembourg,Grand Duche de Luxembourg,LUXEMBOUG | Luxembourg | 4/28/2016 | $500,000.00 | Intercompany | CHC Group |

Attachment 25

Other businesses in which the debtor has or has had an interest

| Legal Entity Name | Parent Entity | % Ownership |
|---|---|---|
| 38286 Bermuda Ltd. | CHC Helicopter S.A. | 100% |
| 6922767 Holding SARL | CHC Group Inc. | 100% |
| Brintel Helicopters Limited | Heli-One (UK) Limited | 100% |
| Capital Aviation Services B.V. | CHC Hoofddorp B.V. | 100% |
| CHC Cayman ABL Borrower Ltd. | CHC Cayman ABL Holdings Ltd. | 100% |
| CHC Cayman ABL Holdings Ltd. | CHC Cayman ABL Parent Ltd. | 100% |
| CHC Cayman Investments I Ltd. | CHC Helicopter S.A. | 100% |
| CHC Cayman Investments II Ltd. | CHC Helicopter Holding S.a.r.l. | 100% |
| CHC Den Helder B.V. | CHC Netherlands B.V. | 100% |
| CHC Global Operations (2008) ULC | CHC Helicopter (5) S.à r.l. | 100% |
| CHC Global Operations Canada (2008) ULC | CHC Helicopter (4) S.à r.l. | 100% |
| CHC Global Operations International Ltd | CHC Global Operations International ULC | 100% |
| CHC Global Operations International ULC | CHC Helicopter (3) S.à r.l. | 100% |
| CHC Group Ltd. | Listed Entity | |
| CHC Helicopter (1) S.A R.L. | CHC Helicopter S.A. | 100% |
| CHC Helicopter (2) S.A R.L. | CHC Helicopter S.A. | 100% |
| CHC Helicopter (3) S.A R.L. | CHC Helicopter S.A. | 100% |
| CHC Helicopter (4) S.A R.L. | CHC Helicopter S.A. | 100% |
| CHC Helicopter (5) S.A R.L. | CHC Helicopter S.A. | 100% |
| CHC Helicopter (Ghana) Limited | CHC Hoofddorp B.V. | 90% |
| CHC Helicopter Australia Pty. Ltd | Lloyd Helicopter Services Pty. Ltd. | 66.7% |
| CHC Helicopter Australia Pty. Ltd | Lloyd Bass Strait Helicopters Pty. Ltd. | 33.3% |
| CHC Helicopter Holding (Cayman) Limited | CHC Helicopter S.A. | 100% |
| CHC Helicopter Holding S.A R.L. | 6922767 Holding S.a.r.l. | 100% |
| CHC Helicopter S.A. | CHC Helicopter Holding S.a.r.l. | 100% |
| CHC Helicopter Support Services (US) Inc | Heli-One (U.S.) Inc. | 100% |
| CHC Helicopters (Barbados) Limited | CHC Helicopters (Barbados) SRL | 100% |
| CHC Helicopters (Barbados) SRL | CHC Helicopter S.A. | 100% |
| CHC Helicopters (Mauritius) Ltd. | CHC Helicopters (Barbados) SRL | 100% |
| CHC Helicopters Canada Inc. | CHC Global Operations Canada (2008) ULC | 40% |
| CHC Helicopters Tanzania Limited | CHC Den Helder B.V. | 50% |
| CHC Helicopters Tanzania Limited | CHC Hoofddorp B.V. | 50% |
| CHC Holding (UK) Limited | Heli-One Holdings (UK) Limited | 100% |
| CHC Holding NL B.V. | CHC Helicopter S.A. | 100% |
| CHC Hoofddorp B.V. | CHC Netherlands B.V. | 100% |
| CHC Leasing (Barbados) LIMITED | CHC Helicopters (Barbados) SRL | 100% |
| CHC Leasing (Ireland) Limited | CHC Helicopter S.A. | 100% |
| CHC Netherlands B.V. | CHC Holding NL B.V. | 100% |
| CHC Norway Acquisition Co AS | CHC Netherlands B.V. | 100% |
| CHC Philippines, Inc. | CHC Helicopter S.A. | 40% |
| CHC Reinsurance S.A. | 6922767 Holding S.a.r.l. | 100% |
| CHC South East Asia Company Limited | CHC Helicopter S.A. | 100% |
| Court Helicopter Services (Proprietary) Limited | CHC Norway Acquisition Co AS | 100% |
| Den Helder Airport CV | CHC Den Helder B.V. | 50% |
| EEA Helicopter Operations B.V. | CHC Helicopter S.A. | 50% |
| Heli-One (Netherlands) B.V. | CHC Hoofddorp B.V. | 100% |
| Heli-One (Norway) AS | CHC Norway Acquisition Co AS | 100% |
| Heli-One (Poland) Sp. z o.o. | CHC Holding NL B.V. | 100% |
| Heli-One (U.S.) Inc. | CHC Helicopter S.A. | 100% |
| Heli-One (UK) Limited | CHC Holding (UK) Limited | 100% |
| Heli-One American Support, LLC | Heli-One (U.S.) Inc. | 100% |
| Heli-One Canada ULC | CHC Helicopter (1) S.à r.l. | 100% |
| Heli-One Holdings (UK) Limited | CHC Helicopter S.A. | 100% |
| Heli-One Leasing (Norway) AS | CHC Norway Acquisition Co AS | 100% |
| Heli-One Leasing ULC | CHC Helicopter (2) S.à r.l. | 100% |
| Heli-One USA Inc. | Heli-One (U.S.) Inc. | 100% |
| Heliworld Leasing Limited | Heli-One (UK) Limited | 100% |
| Integra Leasing AS | CHC Norway Acquisition Co AS | 100% |
| Lloyd Bass Strait Helicopters Pty. Ltd. | Lloyd Helicopter Services Pty. Ltd. | 100% |
| Lloyd Helicopter Services Limited | CHC Norway Acquisition Co AS | 100% |
| Lloyd Helicopter Services Pty. Ltd. | Management Aviation Ltd. | 100% |
| Lloyd Helicopters International Pty. Ltd. | Lloyd Bass Strait Helicopters Pty. Ltd. | 100% |
| Lloyd Helicopters Pty. Ltd. | Lloyd Helicopter Services Pty. Ltd. | 100% |
| Management Aviation Limited | Lloyd Helicopter Services Limited | 100% |
| Nigeravia S.A. | CHC Helicopter S.A. | 9% |
| OSCO & CHL Arabian Co. Ltd. | CHC Helicopter S.A. | 90% |
| Schreiner Airtax Argentina S.A. | CHC Helicopter S.A. | 49% |
| Schreiner Airways Panama Operating S.A. | Heli-One (U.S.) Inc. | 100% |
| Schreiner Airways Panama S.A. | Heli-One (U.S.) Inc. | 100% |
| Servicio Aero Litoral Ltda. | CHC Helicopter S.A. | 30% |

**In re: CHC Netherlands B.V.**
**Case No. 16-31866**
Attachment 28
Current Partners, Officers, Directors and Shareholders

| Name | Address 1 | Address 2 | City | State | Zip | Country | Position and nature of any interest | % of interest, if any |
|---|---|---|---|---|---|---|---|---|
| Christian Krajewski | Luchthavenweg 18 | | 1786 PP Den Helder | | | The Netherlands | Director A | |
| Hooman Yazhari | 600 East Las Colinas Boulevard | Suite 1000 | Irving | TX | 75039 | | Senior Vice President, Legal | |
| Karl Fessenden | 600 East Las Colinas Boulevard | | Irving | TX | 75039 | | Chief Executive Officer | |
| Lee Eckert | 600 East Las Colinas Boulevard | | Irving | TX | 75039 | | Chief Financial Officer; Director | |

**In re: CHC Netherlands B.V.**
**Case No. 16-31866**
Attachment 29
Former Partners, Officers, Directors and Shareholders

| Name | Address 1 | Address 2 | City | State | Zip | Country | Position and nature of any interest | Period during which position or interest was held |
|---|---|---|---|---|---|---|---|---|
| Cees van den Heuvel | Luchthavenweg 18 | | 1786 PP Den Helder | | | The Netherlands | Director B | 8 Sept 2011 to 31 March 2016 |
| Joan Hooper | 4740 Agar Drive | | Richmond | BC | V7B 1A3 | Canada | Senior Vice President and Chief Financial Officer | 1 Oct 2011 to 15 July 2015 |
| Juan Gallo | 4740 Agar Drive | | Richmond | BC | V7B 1A3 | Canada | Senior Vice President, Human Resources | 11 Sept 2014 to 31 May 2015 |
| Peter Bartolotta | 4740 Agar Drive | | Richmond | BC | V7B 1A3 | Canada | President and Chief Operating Officer | 1 July 2012 to 15 May 2015 |