

Audit Committee 審核委員會

Terms of Reference 職權範圍

Objectives 目標

The purpose of Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of is to:

董事會（「董事會」）審核委員會（「委員會」）的宗旨是：

(a) improve the quality of financial reporting, by reviewing the financial statements on behalf of the Board;

代表董事會審閱財務報表，從而提高財務匯報工作的質素；

(b) create a climate of discipline, risk management awareness and control which will reduce the opportunity for fraud;

提倡重視紀律、風險管理意識及監控的風氣，從而減低出現欺詐行為的可能性；

(c) enable the non-executive directors sitting on the Committee to contribute an independent judgment and play a positive role;

讓參與委員會的非執行董事作出獨立的判斷及擔當正面的角色；

(d) help the Head of Finance, by providing a forum in which he can raise issues of concern, and which he can use to get things done which might otherwise be difficult;

提供討論機會，讓財務部主管提出所關注的問題，以及解決在其他情況下較難解決的問題；

(e) strengthen the position of the external auditor, by providing a channel of communication and forum for issues of concern;

提供溝通渠道及討論注意事項的機會，從而鞏固外聘核數師的地位；

(f) provide a framework within which the external auditor can assert his independence in the event of a dispute with management;

提供適當的架構，使外聘核數師與管理層出現意見分歧時，可保持其獨立性；

(g) strengthen the position of the internal audit function, by providing a greater degree of independence from management; and

令內部核數部更獨立於管理層，從而鞏固其地位；及

(h) increase public confidence in the credibility and objectivity of financial statements and of the Board.

提高公眾對財務報表和董事會的可信性及客觀程度的信心。

Constitution 組織

The Board hereby resolves to establish a Committee of the Board to be known as the Audit Committee.

董事會現議決於董事會轄下成立一個審核委員會。

Membership 成員

The Committee shall be appointed by the Board from amongst the Non-executive Directors of the Company and shall consist of not less than three members.

委員會須由董事會從公司的非執行董事中委任，委員會最少須由三名成員組成。

A majority of the Committee members should be Independent Non-executive Directors.

委員會成員的大部份成員應為獨立非執行董事。

At least one of the Committee members shall be an Independent Non-executive Director with appropriate professional qualifications or accounting or related financial management expertise.

委員會成員最少有一名具備合適專業資格、會計或相關財務管理專長之獨立非執行董事。

A former partner of the Company's existing auditing firm should be prohibited from acting as a member of the company's audit committee for a period of 1 year commencing on the date of his ceasing:

現時負責審計公司賬目的核數公司的前任合夥人在以下日期起計一年內，不得擔任公司審核委員會的成員：

(a) to be a partner of the firm; or
他終止成為該公司合夥人的日期；或

(b) to have any financial interest in the firm,
他不再享有該公司財務利益的日期。

whichever is the later.

以日期較後者為準。

Chairman 主席

The Chairman shall be selected amongst Independent Non-executive Directors and shall be appointed by the Board.

主席須為獨立非執行董事，並由董事會委任。

Secretary 秘書

The Company Secretary or his nominee shall be the secretary of the Committee.

公司秘書或其他委任代表須為委員會秘書。

The Company Secretary is appointed to facilitate communication between the Board and the Committee and to access information required by Committee members in pursuit of their duties.

委任公司秘書是為了促進董事會與委員會之間的溝通，並替委員會成員取得履行他們職務所需的資料。

Quorum and Attendance at Meetings 法定人數和出席會議

Two members shall constitute a quorum provided that at least one Independent Non-executive Director shall be present.

兩名成員可組成法定人數，但其中一名須為獨立非執行董事。

The Head of Finance and a representative of the external auditors shall normally attend meetings.

財務部主管及外聘核數師的代表通常須出席會議。

Frequency of meetings 會議次數

Meetings shall be held not less than twice a year.

每年舉行不少於兩次會議。

The Committee shall meet prior to the finalization of the interim and year end accounts to discuss any issues arising from them.

委員會須於中期及年度賬目總結前開會，以討論就其中引起的任何問題。

At least once a year the Committee shall meet with the external and internal auditors (if any) without executive Board members present.

委員會應每年最少一次在董事會執行董事避席的情況下，與外聘及內部核數師(如有)舉行會議。

The Committee shall issue a schedule of agenda subjects to be discussed for the ensuing year at the beginning of each year (to the degree these can be foreseen). This forward agenda shall be shared with the Board.

在每年開始，委員會須發出該年度將商議的議程一覽表（在可預知的情況下），此預定議程表須分派到董事會。

The external auditors may request a meeting if they consider that one is necessary.

如外聘核數師認為必要的情況下，可要求舉行會議。

Proceedings of Meetings 會議程式

Notice of at least fourteen days should be given of a regular Committee meeting.

召開委員會定期會議通知須於至少十四天前發出。

An agenda and accompanying meeting papers should be sent in full to all Committee members at least three days before the intended date of Committee meeting.

議程和會議附件須至少於委員會會議擬舉行日期的三天前，全部送交全體委員會成員。

Any member may request for meetings by giving notice in writing to the Chairman of the Committee of not less than seven days' notice.

任何成員可以發出不少於七天的書面通知書要求委員會主席召開會議。

Questions arising at the meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes, the Chairman shall have a second or casting vote.

會議中所討論的問題，應以大多數出席成員票數決定，若票數相同，主席應有第二票或投票決定權。

Minutes 會議記錄

The Secretary of the Committee must ensure that full minutes are kept of all meetings.

委員會秘書應保存所有會議的完整記錄。

Draft and final versions of minutes of the Committee meetings shall be sent to all Committee members for their comment and records respectively, in both cases within a reasonable time after the meeting is held.

委員會會議記錄的初稿及最終定稿應先後於會議結束後的合理時段內，發送所有委員會成員以供審閱及存檔。

Minutes of the Committee shall be formally approved by the Audit Committee before reporting to the Board.

委員會會議記錄匯報到董事會前，須經委員會正式批准。

Minutes shall be opened for inspection at any reasonable time on reasonable notice by any Director.

任何董事發出合理通知，應公開會議記錄供其在任何合理的時段查閱。

Minutes shall record in sufficient detail the matters considered by the Committee and decisions reached, including any concerns raised by Directors or dissenting views expressed.

會議記錄應對會議上各委員所考慮事項及達致的決定作足夠詳細的記錄，其中應該包括董事提出的任何疑慮或表達的反對意見。

The Committee shall circulate its meeting minutes to the Board (within a reasonable time period after the meeting), thereby keeping them informed of the Committee's activities and recommendations on a regular basis.

委員會應向董事會傳閱其會議記錄（於會議日期後的合理時段內），從而保持向董事會定期報告其活動和建議。

Authority 權力

The Committee is authorized by the Board to investigate any activity within its terms of reference.

董事會授權委員會按照其職權範圍進行任何調查。

The Committee is authorized by the Board to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

董事會授權委員會向外界諮詢法律或其他獨立專業意見，如有需要，可邀請具備有關經驗及專業知識的外界人士參與會議。

The Committee is authorized to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the Committee.

委員會有權向任何僱員索取任何所需資料，而所有僱員需獲指示與委員會合作，以滿足其任何要求。

Duties 責任

The duties of the Committee shall be:

委員會的責任是：

Relationship with external auditors 與核數師的關係

(a) to be primarily responsible for making recommendation to the Board on the appointment, reappointment and removal of the external auditor, and to approve the remuneration and terms of engagement of the external auditor, and any questions of resignation or dismissal of that auditor;

主要負責就外聘核數師的委任、重新委任及罷免向董事會提供建議、批准外聘核數師的薪酬及聘用條款，及處理任何有關該核數師辭職或辭退該核數師的問題；

(b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standard, and to discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences;

按適用的標準檢討及監察外聘核數師是否獨立客觀及核數程序是否有效，及應於核數工作開始前先與核數師討論核數性質及範疇及有關申報責任；

(c) to develop and implement policy on the engagement of an external auditor (which includes any entity that is under common control, ownership or management with the audit firm or any entity that a reasonable and informed third party having knowledge of all relevant information would reasonably conclude as part of the audit firm nationally or internationally) to supply non-audit services, and to report to the Board, identifying any matters in respect of which it considers that action or improvement is needed and making recommendations as to the steps to be taken.

就外聘核數師(外聘核數師包括與負責核數的公司處於同一控制權、所有權或管理權之下的任何機構，或一個合理知悉所有有關資料的第三方，在合理情況下會斷定該機構屬於該負責核數的公司的本土或國際業務的一部分的任何機構。)提供非核數服務制定政策，並予以執行。及應就其認為必須採取的行

動或改善的事項向董事會報告，並建議有哪些可採取的步驟。

Review of financial information 審閱財務資料

(d) to monitor integrity of financial statements of the Company and the Company's annual report and accounts, interim report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgments contained in them. In reviewing the Company's annual report and accounts, interim report and, if prepared for publication, quarterly reports before submission to the Board, focusing particularly on:

監察公司的財務報表及公司年度報告及賬目、中期報告及（若擬刊發）季度報告的完整性，並審閱報表及報告所載有關財務申報的重大意見。在向董事會提交有關公司年度報告及賬目、中期報告及（若擬刊發）季度報告前作出審閱有關報表及報告時，應特別針對下列事項：

- (i) any changes in accounting policies and practices;
會計政策及實務的任何更改；
- (ii) major judgmental areas;
涉及重要判斷的地方；
- (iii) significant adjustments resulting from audit;
因核數而出現的重大調整；
- (iv) the going concern assumptions and any qualifications;
企業持續經營的假設及任何保留意見；
- (v) compliance with accounting standards; and
是否遵守會計準則；及
- (vi) compliance with the Listing Rules and other legal requirements in relation to financial reporting;
是否遵守有關財務申報的《上市規則》及其他法律規定；

(e) in conducting the review described in (d) above:-

就上述(d)項所描述的檢討而言：

- (i) to liaise with the Board of Directors, senior management and the Company's qualified accountant, and to meet, at least once a year, with the external auditors; and
與董事會、高層管理人員及獲委聘為公司合資格會計師的人士聯絡，並至少每年與公司的核數師開會一次；及

- (ii) to consider any significant or unusual items that are, or may need to be, reflected in such reports and accounts and to give due consideration to any matters that have been raised by the Company's qualified accountant, external auditors or compliance officer (if any);
考慮於該等報告及賬目中所反映或需反映的任何重大或不尋常事項，並適當考慮任何由公司的合資格會計師、核數師或監察主任(如有)提出的事項；

Oversight of financial reporting system and internal control procedures

監管財務申報制度及內部監控程序

- (f) to review the Company's financial controls, internal control and risk management systems;
檢討公司的財務監控、內部監控及風險管理制度；
- (g) to discuss with the management the system of internal control and ensure that management has discharged its duty to have an effective internal control system;
與管理層討論內部監控系統，確保管理層已履行職責建立有效的內部監控系統；
- (h) to consider any findings of major investigations of internal control matters as delegated by the Board or on its own initiative an management's response;
主動或應董事會的委派，就有關內部監控事宜的重要調查結果及管理層的回應進行研究；
- (i) where an internal audit function exists, to ensure co-ordination between the internal and external auditors, and to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company, and to review and monitor the effectiveness of the internal audit function;
如公司設有內部核數功能，須確保內部和外聘核數師的工作得到協調；也須確保內部核數功能在公司內部有足夠資源運作，並且有適當的地位；以及檢討及監察內部核數功能是否有效；
- (j) to review the Group's financial and accounting policies and practices;
檢討集團的財務及會計政策及實務；

- (k) to review the external auditor's management letter, any material queries raised by the auditor to management in respect of the accounting records, financial accounts or systems of control and management's response;
檢查外聘核數師給予管理層的《審核情況說明函件》、核數師就會計紀錄、財務賬目或監控系統向管理層提出的任何重大疑問及管理層作出的回應；
- (l) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;
確保董事會及時回應於外聘核數師給予管理層的《審核情況說明函件》中提出的事宜；
- (m) to report to the Board on the matters set out in Code on Corporate Governance Practices as required by the Stock Exchange; and
就聯交所規定的《企業管治常規守則》所載的事宜向董事會匯報；及
- (n) to consider other topics, as defined by the Board.
研究由董事會界定的其他課題。

Reporting 報告

The Committee shall report to the Board on a regular basis.
委員會應定期向董事會匯報。

The Committee Chairman shall present to the Board periodic written reports of the Committee which address the work and findings of the Committee. The frequency of these reports will vary but, as a minimum, be on an annual basis. 委員會主席須向董事會定期呈交委員會書面報告，闡述委員會的工作及發現。報告次數因應情況有別，但最低限度一年一次。

Reports to the Board shall cover, as appropriate, the work and findings of the Committee under the following areas:

呈交董事會報告須適當地概括委員會下列範疇的工作及發現：

- Relationship with external auditors
與核數師關係
- Review of financial information
審閱財務資料
- Oversight of financial reporting system and internal control procedures
監管財務申報制度及內部監控程序

The Secretary of the Committee shall circulate the minutes of meetings and reports of the Committee to all members of the Board.

委員會秘書向董事會全體成員傳閱委員會的會議記錄及報告。