



# TONTINE

## CHINA TONTINE WINES GROUP LIMITED 中國通天酒業集團有限公司

(incorporated in Bermuda with limited liability)

(於百慕達註冊成立的有限公司)

(Stock Code: 389)

(股份代號：389)

(“Company” and 「本公司」)

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### TERMS OF REFERENCE OF THE AUDIT COMMITTEE (THE “COMMITTEE”) OF THE BOARD OF DIRECTORS (THE “BOARD”) OF THE COMPANY 董事會(「董事會」)審核委員會(「委員會」) 職權範圍

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(中文本為翻譯稿，僅供參考用)

#### 1. CONSTITUTION

#### 組成

1.1 The Committee is established pursuant to a resolution passed by the Board.

本委員會是按本公司董事會會議通過成立的。

#### 2. APPOINTMENT AND COMPOSITION

#### 委任及組成

##### 2.1 **Appointment and revocation:**

##### **委任及罷免：**

Members of the Committee shall be appointed and removed by the Board. An appointment of Committee member shall be automatically revoked if such member ceases to be a member of the Board.

委員會的成員由董事會委任及罷免。如該委員會成員不再是董事會的成員，該委員會成員的任命將自動撤銷。

##### 2.2 **Composition:**

##### **組成：**

Members of the Committee shall:

委員會的成員需：

(1) be appointed from amongst the non-executive directors of the Company (including independent non-executive directors of the Company) only;

(1) 只委任自本公司非執行董事(包括獨立非執行董事)；

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| <p>(2) consist of not less than three in number, a majority of whom should be independent non-executive directors of the Company;</p>   | <p>(2) 最少有三名成員，當中大部分需為本公司的獨立非執行董事；</p>   |
| <p>(3) consist of at least one independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required in <b>Rule 3.10(2)</b> of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “<b>Listing Rules</b>”); and</p> | <p>(3) 至少有一名成員是由具備有香港聯合交易所有限公司證券上市規則（《上市規則》）第<b>3.10(2)</b>條所要求的適當專業資格或會計或相關財務管理知識的獨立非執行董事擔任；及</p> |
| <p>(4) not be a former partner of the Company’s existing auditing firm who had ceased as a partner of that firm or to have any financial interest in that firm, whichever is the later, for a period of less than two (2) years.</p>  | <p>(4) 不得由現時負責審計本公司帳目的核數公司的前任合夥人擔任，若該前任合夥人在終止成為該公司合夥人或不再享有該公司財務利益的日期，以日期較後者為準，少於二年。</p>            |

2.3 **Chairman of the Committee:** The Chairman of the Committee shall be appointed by the Board or elected among the members of the Committee and shall be an independent non-executive director.

**委員會主席：**委員會主席須由董事會委任或經委員會成員選舉，及必須是獨立非執行董事。

2.4 **Secretary of the Committee:** The company secretary of the Company shall be the secretary of the Committee. In the absence of the secretary of the Committee, Committee members present at the meeting may elect among themselves or appoint another person as the secretary for that meeting.

**委員會的秘書：**本公司的公司秘書為委員會的秘書。如委員會秘書缺席，出席委員會會議的委員會成員可在他們當中選出或委任其他人員作為擔任該會議的秘書。

### 3. PROCEEDINGS OF THE COMMITTEE

### 會議程序

#### 3.1 **Convening of meetings:**

#### **會議的召開：**

A Committee member may and, on the request of a Committee member, the secretary to the Committee shall, at any time summon a Committee meeting. The external auditors may request the Chairman of the Committee to convene a meeting, if they consider that one is necessary.

任何委員會成員或委員會秘書應委員會成員的要求時，可於任何時間召開委員會會議。如外聘核數師認為需要，可要求委員會主席召開會議。

### 3.2 Notice:

- (1) Unless otherwise agreed by all the Committee members (either orally or in writing), a meeting shall be called by at least seven days' notice. Irrespective of the length of notice being given, attendance of a Committee member at a meeting constitutes a waiver of such notice unless the Committee member attending the meeting attends for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business on the grounds that the meeting has not been properly convened.

(Note: Regular meetings should be called by, so far as practicable, at least 14 days' notice: cf: paragraphs A.1.3 of Appendix 14 to the Listing Rules)

- (2) Notice of meeting shall be given to each Committee member, and to any other person invited to attend, in person orally or in writing or by telephone or by email or by facsimile transmission at the telephone or facsimile or address or email address last notified to the secretary of the Committee by such Committee member or in such other manner as the Committee members may from time to time determine.
- (3) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.
- (4) Notice of meeting shall state the purpose, time and venue of the meeting.
- (5) In respect of regular meetings of the Committee as mentioned in paragraph 3.5 below, and as far as practicable for all other meetings of the Committee, an agenda together with the documents which may be required to be considered by the members of the Committee for the purposes of the meeting shall be sent in full to all members of the Committee in a timely manner and in any event **not less than 3 days** before the intended date of the meeting of the Committee (or such other period as all the Committee members may agree).

### 會議通知：

- (1) 除非委員會全體成員同意（口頭或書面），委員會會議召開的通知期不應少於七天。不論通知期長短，委員會成員出席會議將構成放棄該通知，除非出席會議的委員會成員在會議開始之時，以會議還沒有得到正確的召開為理由為目的，出席以表達反對會議處理任何事項。

（註：根據《上市規則》附錄十四第A.1.3段的規定，在切實可行的範圍內，召開委員會定期會議應發出至少14天通知）

- (2) 會議召開的通知必須親身以口頭或以書面形式、或以電話、電子郵件、傳真或委員會成員不時議定的其他方式發送予各委員會成員及其他獲邀出席的人士（以該成員最後通知委員會秘書的電話號碼、傳真號碼、地址或電郵地址為準）。
- (3) 口頭方式作出的會議通知應盡快及在會議召開前以書面方式確實。
- (4) 召開會議的通知必須說明會議的目的、開會時間和地點。
- (5) 以下第3.5段所指的委員會定期會議及在切實可行的情況下委員會其他所有會議，的議程及委員會成員需就會議而需考慮的文件應全部及時送交全體委員會成員，並至少在計劃舉行委員會會議日期的**三天前**（或全體委員會成員協議的其他時間內）送出。

- 3.3 **Quorum:** The quorum of the Committee meeting shall be two members of the Committee. 法定人數：委員會會議的法定人數為兩位委員會成員。
- 3.4 **Attendance:** 列席：
- (1) The Company's staff having accounting and financial reporting functions, the Head of Internal Audit (or any officer(s) assuming the relevant functions but having a different designation) and representative(s) of the external auditors shall normally attend meetings of the Committee. Other Board members shall also have the right of attendance. However, at least once a year the Committee shall meet with the external auditors without the presence of members of the Executive Board and the management of the Company. 本公司擁有會計和財務報告職能的人員、本公司內部核數的主管（或任何擔任類似工作但被冠以不同職稱的主管）及外聘核數師的代表通常應出席委員會會議。其他董事會的成員亦有權出席會議。無論如何，委員會應至少每年一次在沒有本公司執行董事會及管理層出席的情況下，會見外聘核數師。
- (2) Meetings may be held in person, or by means of such telephone, electronic or other communication facilities as permit all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting. 會議可由委員會成員親身出席，或以電話、電子、或其他可讓出席會議的人員同時及即時與對方溝通的方式進行，而以上述方式出席會議等同於親身出席有關會議。
- 3.5 **Frequency:** Regular meetings of the Committee shall be held at least twice annually or more frequently if circumstances require. Where appropriate, meetings should be held on such dates which would coincide with the key dates in the Company's financial reporting cycle. 次數：委員會每年最少應召開兩次或（若有所需）以上的定期會議。若適當，委員會會議的召開日期應與本公司的財務報告周期的主要日期相符合。

### 3.6 **Vote:**

- (1) A member of the Committee must abstain from voting on any resolution of the Committee in which he or any of his close associates (as defined in the Listing Rules) has a material interest and shall not be counted towards the quorum of such a meeting at which the relevant resolution is considered by the Committee, unless the exceptions set out in the bye-laws of the Company or note 1 to Appendix 3 to the Listing Rules apply.
- (2) Resolutions of the Committee shall be passed by a majority of votes of members of the Committee who are entitled to attend and vote at the meeting. Where the number of votes for and against a resolution is the same, the Chairman of the Committee shall be entitled to cast an extra vote.

## 4. **WRITTEN RESOLUTIONS**

- 4.1 A resolution in writing signed by all the Committee members shall be as valid and effectual as if it had been passed at a meeting of the Committee and may consist of several documents in like form each signed by one or more of the Committee members.

## 5. **ALTERNATE COMMITTEE MEMBERS**

- 5.1 A Committee member may not appoint any person as his alternate.

### **投票：**

- (1) 除公司章程細則或《上市規則》附錄三附註一容許的情況外，委員會成員不得就任何其本人或緊密聯繫人（緊密聯繫人按《上市規則》所作的定義相同）擁有重大權益的委員會決議進行投票；在確定是否有足夠的法定人數出席考慮有關決議的委員會會議時，其本人亦不得計算在內。
- (2) 委員會的決議以過半數有權出席會議並投票的委員會成員通過。當反對票和贊成票相等時，董事長有權多投一票。

### **書面決議**

經由委員會全體成員簽署通過的書面決議案與經由委員會會議通過的決議案具有同等效力，而有關書面決議案可由一名或以上委員會成員簽署格式類似的多份文件組成。

### **委任代表**

委員會成員不能委任任何人仕作為其候補。

## 6. AUTHORITY OF THE COMMITTEE

## 委員會的權力

6.1 The Committee may at the costs of the Company exercise the following powers:

委員會可以行使以下權力，費用由本公司支付：

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| (1) to seek any information it requires from any employee of the Company and its subsidiaries (hereinafter collectively referred to as “ <b>Group</b> ”) and any professional advisers (including auditors), to require any of them to prepare and submit reports and to attend Committee meetings and to supply information and address the questions raised by the Committee; | (1) 要求本公司及其任何附屬公司（合稱「 <b>本集團</b> 」）的任何僱員及專業顧問（含核數師）準備及提交報告、出席委員會會議並提供所需資料及解答委員會提出的問題； |
| (2) to monitor whether the Group’s management has, in the performance of their duties, infringed any policies from time to time set by the Board or any applicable laws, rules, regulations and codes (including the Listing Rules and other rules, regulations and codes from time to time determined by the Board or a committee thereof);                                    | (2) 監控本集團管理人員在履行職務時有否違反董事會不時訂立的政策或適用的法律、規章、法規及守則（包括《上市規則》及董事會或其委員會不時訂立的其他規章、規則及守則）；   |
| (3) to investigate any matters within these terms of reference and all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports;   | (3) 調查本職權範圍中的任何事宜及所有涉及本集團的懷疑欺詐事件及要求管理層就該等事件作出調查及提交報告；                                 |
| (4) to review the Group’s risk management and internal control procedures and system;   | (4) 評審本集團風險管理及內部監管措施及系統；  |
| (5) to review the performance of the Group’s employees in the accounting and internal audit department;   | (5) 評審本集團的會計及內部核數部門僱員的表現；   |
| (6) to make recommendations to the Board for the improvement of the Group’s internal control procedures and system;   | (6) 向董事會提出建議以完善本集團內部監控措施及系統；  |



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| <p>(7) to request the Board to convene a shareholders' meeting (if necessary) for purposes of revoking the appointment of any director and to dismiss any employees of the Group if there is evidence showing that the relevant director and/or employee has failed to discharge his duties properly;</p>  | <p>(7) 在有證據顯示本集團董事及其他僱員失職時，要求董事會召開股東大會（如有需要）罷免有關人員的職務；</p>                                   |
| <p>(8) to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the auditors of the Group;</p>   | <p>(8) 要求董事會採取任何必要行動，包括召開特別股東大會，以更替及罷免本集團的核數師；</p>   |
| <p>(9) to obtain outside independent legal or other professional advice on any matters within these terms of reference as it considers necessary and to secure the attendance of outsiders with relevant experience and expertise at its meetings, if it considers this necessary;</p>   | <p>(9) 如委員會覺得有需要，可就涉及本職權範圍的任何事宜尋求外部獨立法律或其它專業意見，並確保具備相關經驗及專業才能的獨立第三方出席其會議；</p>                |
| <p>(10) to commission reports or surveys as are necessary to assist in the performance of its duties;</p>  | <p>(10) 為協助履行其職務所需，委托製作報告或進行調查；</p>  |
| <p>(11) to be provided with and to have access to sufficient resources in order to perform its duties;</p>   | <p>(11) 獲供給充和取得足夠資源以履行其職務；</p>   |
| <p>(12) where the Board disagrees with the Committee's view on the selection, appointment, resignation or dismissal of the external auditors, to explain the Committee's own recommendation on such matters in the form of a statement by the Committee, which statement together with the reasons why the Board has taken a different view shall be included in the corporate governance report of the Company;</p> | <p>(12) 當董事會不同意委員會就挑選、委任、辭退外部核數師事宜上的意見，就闡述委員會的建議作委員會的聲明，而該聲明連同董事會持不同意見的原因應於公司的企業管治報告中列載；</p> |

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| <p>(13) to review annually these terms of reference and their effectiveness in the discharge of its duties and to make recommendation to the Board any changes it considers necessary; and</p> | <p>(13) 每年檢討本職權範圍條款及本職權範圍對履行委員會職務的有效性，並向董事會提供委員會認為有需要的修改建議；及</p> |
| <p>(14) to exercise such powers as the Committee may consider necessary and expedient so that their duties under section 7 below can be properly discharged.</p>                               | <p>(14) 行使委員會認為為恰當履行其於第七章項下的責任而需要的權力。</p>                        |

6.2 The Committee shall be provided with sufficient resources to perform its duties. 委員會應獲提供予充足的資源以履行其職務。

## **7. DUTIES OF THE COMMITTEE**

## **委員會的責任**

7.1 The duties of the Committee shall be:

審核委員會負責履行以下責任：

### **Relationship with the Company's auditors**

### **與本公司核數師的關係**

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| <p>(1) to be primarily responsible for making recommendations 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 its resignation or dismissal;</p>   | <p>(1) 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，及處理任何有關該外聘核數師辭職或辭退該外聘核數師的問題；</p>                       |
| <p>(2) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. The Committee should discuss with the auditor the nature and scope of the audit and reporting obligations and ensure co-ordination where more than one audit firm is engaged before the audit commences;</p> | <p>(2) 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；委員會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及如多於一家外部核數師公司參予核數工作時，確保它們能互相配合；</p> |



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| <p>(3) to develop and implement policy on engaging an external auditor to supply non-audit services. For this purpose, “external auditor” 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 knowing all relevant information would reasonably conclude to be part of the audit firm nationally or internationally. The Committee should report to the Board, identifying and making recommendations on any matters where action or improvement is needed;</p> | <p>(3) 就外聘核數師提供非核數服務制定政策，並予以執行。就此規定而言，「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負責核數的公司的本土或國際業務的一部份的任何機構。委員會應就任何須採取行動或改善的事項向董事會報告並提出建議；</p> |
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**Review of the Company’s financial information**

**審閱本公司的財務資料**

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| <p>(4) to monitor the integrity of the Company’s financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgments contained in them;</p>  | <p>(4) 監察本公司的財務報表以及年度報告及帳目、半年度報告及（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；</p>  |
| <p>(5) in reviewing these reports (the Company’s annual report and accounts, half-year report and, if prepared for publication, quarterly report) before submission to the Board, the Committee should focus particularly on:</p> <ul style="list-style-type: none"> <li>(i) any changes in accounting policies and practices;</li> <li>(ii) major judgmental areas;</li> <li>(iii) significant adjustments resulting from the audit;</li> <li>(iv) the going concern assumption and any qualifications;</li> </ul> | <p>(5) 在向董事會提交有關（本公司的年度報告及帳目、半年度報告及（若擬刊發）季度報告）報表及報告前，委員會應特別針對下列事項加以審閱：</p> <ul style="list-style-type: none"> <li>(i) 會計政策及實務的任何更改；</li> <li>(ii) 涉及重要判斷性的地方；</li> <li>(iii) 因核數而出現的重大調整；</li> <li>(iv) 持繼續經營的假設及任何保留意見；</li> </ul> |

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| (v) compliance with accounting standards;   | (v) 會計準則的遵守；  |
| (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;   | (vi) 有關財務申報的《上市規則》及法律規定的遵守；                         |
| (vii) the fairness and reasonableness of any connected transaction and the impact of such transaction on the profitability of the Group and whether such connected transactions, if any, have been carried out in accordance with the terms of the agreement governing such transactions; | (vii) 關連交易安排的公平合理性及對本集團盈利的影響及該等關連交易，如有，是否按照有關協議而執行； |
| (viii) whether all relevant items have been adequately disclosed in the Group's financial statements and whether the disclosures give a fair view of the Group's financial conditions;  | (viii) 本集團財務報表是否對相關資料作出充足披露及該等披露是否公平地反映本集團財政狀況；     |
| (ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and  | (ix) 該等報告及帳目中所需要反映的任何重大或不尋常項目；及                     |
| (x) the cashflow position of the Group;   | (x) 本集團現金流量的狀況；                                     |
| and to provide advice and comments thereon to the Board;  | 並就此向本公司董事會提供建議及意見；                                  |
| (6) in regard to (4) and (5) above:   | (6) 就上述第(4)項及第(5)項而言：                               |
| (i) members of the Committee should liaise with the Board and senior management of the Group and the Committee must meet, at least twice a year, with the Company's auditors; and   | (i) 委員會成員應與董事會及本集團的高級管理人員聯絡。委員會須至少每年與本公司的核數師開會兩次；及  |

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| <p>(ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in the reports and accounts, it should give due consideration to any matters that have been raised by the Company's staff responsible for the accounting and financial reporting function, compliance officer or auditors;</p> | <p>(ii) 委員會應考慮於該等報告及帳目中所反映或需反映的任何重大或不尋常事項，並應適當考慮任何由本公司屬下會計及財務彙報職員、監察主任或核數師提出的事項；</p> |
| <p>(7) to discuss problems and reservations arising from the interim and final audits, and any matters the auditors may wish to discuss (in the absence of management where necessary);</p>  | <p>(7) 與核數師討論中期評審及年度審核所遇上問題及作出的保留、或核數師認為應當討論的其他事項（本集團管理層可能按情況而須避席此等討論）；</p>          |

**Oversight of the Company's financial reporting system, risk management and internal control systems**

**監管本公司財務申報制度、風險管理及內部監控系統**

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| <p>(8) to review the Company's financial controls, and unless expressly addressed by a separate board risk committee, or by the Board itself, to review the Company's risk management and internal control systems;</p>   | <p>(8) 檢討本公司的財務監控，以及（除非有另設的董事會轄下風險委員會又或董事會本身會明確處理）檢討本公司的風險管理及內部監控系統；</p>                                    |
| <p>(9) to discuss the risk management and internal control system with management to ensure that management has performed its duty to have effective systems. This discussion should include the adequacy of resources, staff qualifications and experience, training programs and budget of the Company's accounting and financial reporting function;</p> | <p>(9) 與管理層討論風險管理及內部監控系統，確保管理層已履行職責建立有效的系統。討論內容應包括本公司在會計及財務彙報職能方面的資源、員工資歷及經驗是否足夠，以及員工所接受的培訓課程及有關預算是否充足；</p> |
| <p>(10) to consider major investigation findings on risk management and internal control matters as delegated by the Board or on its own initiative and management's response to these findings;</p>  | <p>(10) 主動或應董事會的委派，就有關風險管理及內部監控事宜的重要調查結果及管理層對調查結果的回應進行研究；</p>   |

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| <p>(11) 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 its effectiveness;</p>  | <p>(11) 如果本集團設有內部審核功能，須確保內部和外聘核數師工作得到協調，也須確保內部審核功能在本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其成效；</p>                |
| <p>(12) to review the Group's financial and accounting policies and practices;</p>   | <p>(12) 檢討本集團的財務及會計政策及實務；</p>   |
| <p>(13) to review the external auditor's management letter, any material queries raised by the auditor to management about accounting records, financial accounts or systems of control and management's response;</p>   | <p>(13) 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、財務帳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；</p>                         |
| <p>(14) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;</p>  | <p>(14) 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；</p>  |
| <p>(15) to conduct exit interviews with any external auditor, director, manager, financial controller or internal credit control manager upon their resignation in order to ascertain the reasons for its/his departure;</p>   | <p>(15) 於本公司外聘核數師、董事、總經理、財務總監或內部核數部門主管離職時，接見有關人員並瞭解其離職原因；</p>   |
| <p>(16) to prepare work reports for presentation to the Board and to prepare summary of work reports for inclusion in the Group's interim and annual reports;</p>  | <p>(16) 就期內的工作草擬報告及概要報告；前者交董事會審閱，後者刊於本集團的中期及年度報告；</p>   |
| <p>(17) to review arrangements that employees of the Company can use, in confidence, to raise concerns about possible improprieties in financial reporting, internal control or other matters. The Committee should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;</p> | <p>(17) 檢討本公司設定的以下安排：本公司僱員可暗中就財務彙報、內部監控或其他方面可能發生的不正當行為提出關注。委員會應確保有適當安排，讓本公司對此等事宜作出公平獨立的調查及採取適當行動；</p> |

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| <p>(18) to act as the key representative body for overseeing the Company's relations with the external auditor;</p>  | <p>(18) 擔任本公司與外聘核數師之間的主要代表，負責監察二者之間的關係；</p>                              |
| <p>(19) to report back to the Board on any of the matters set out above as well as their decisions or recommendations, unless there are legal or regulatory restrictions on their ability to do so (such as restriction on disclosure due to regulatory requirements); and</p> | <p>(19) 就上述事宜及其決定或建議向董事會作彙報，除非該等委員會受法律或監管限制所限而不能作此匯報（例如因監管規定而限制披露）；及</p> |
| <p>(20) to consider other matters, as defined or assigned by the Board from time to time.</p>  | <p>(20) 考慮及執行董事會不時界定或委派的其他事項。</p>  |

## **8. VETO RIGHTS OF THE COMMITTEE**

## **委員會的否決權**

8.1 The Committee has the following veto rights. The Group cannot implement any of the following matters which has been vetoed by the Committee:

委員會就下列事項有否決權。本集團不能執行委員會否決的以下事情：

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| <p>(1) to approve any connected transaction within the meaning of the Listing Rules which requires an independent shareholders' vote (unless the approval of such connected transaction is made conditional on the obtaining of the approval of the independent shareholders); and</p> | <p>(1) 批准任何屬《上市規則》所界定及須經過獨立股東批准才可進行的關連交易（如果有關的關連交易是受限於取得本公司獨立股東批准，則不在此限）；及</p> |
| <p>(2) to employ or dismiss the Group's financial controller or the internal audit manager.</p>  | <p>(2) 聘用或罷免本集團的財務總監或內部核數部門主管。</p>   |



## 9. MINUTES AND RECORDS

- 9.1 The secretary of the Committee shall, at the beginning of each meeting, ascertain and record the existence of any conflicts of interest and minute them accordingly.
- 9.2 Full minutes of the meetings of the Committee and all written resolutions of the Committee shall be kept by the secretary of the Committee.
- 9.3 The secretary of the Committee shall circulate the draft and final versions of minutes of the meetings of the Committee to all Committee members for their comment and records within a reasonable time after the meeting (generally, meaning within 14 days after the meeting). Once the minutes are properly signed, the secretary of the Committee shall circulate the minutes and reports of the Committee to all members of the Board.
- 9.4 The secretary of the Committee shall keep record of all meetings of the Committee held during each financial year of the Company and records of individual attendance of members of the Committee, on a named basis, at meetings held during that financial year.

## 10. ANNUAL GENERAL MEETING

- 10.1 The chairman of the Committee or in his absence, another member of the Committee, shall attend the annual general meeting of the Company to answer questions at the annual general meeting on the Committee's activities and their responsibilities.
- 10.2 Company's management should ensure the external auditor attend the annual general meeting to answer questions about the conduct of the audit, the preparation and content of the auditors' report, the accounting policies and auditor independence.

## 會議紀錄

委員會秘書應在每次會議開始時查問是否有任何利益衝突並記錄在會議紀錄中。

委員會秘書需保存完整的委員會會議紀錄及委員會書面決議。

委員會秘書應於委員會會議結束後的合理時段內（一般指委員會會議結束後的14天內），把委員會會議紀錄的初稿及最後定稿發送委員會全體成員（初稿供成員表達意見，最後定稿作其紀錄之用）。會議紀錄獲簽署妥當後，委員會秘書應將委員會的會議紀錄和報告傳閱予董事會所有成員。

委員會秘書應就年內委員會所有會議紀錄存檔，以及具名紀錄每名成員於委員會會議的出席率。

## 周年大會

委員會的主席，或在委員會主席缺席時另一名委員會的成員，應出席本公司的股東周年大會以回應東周年大會上就委員會的活動及其職責提出的問題。

公司的管理層應確保外聘核數師出席股東周年大會，回答有關審計工作，編制核數師報告及其內容，會計政策以及核數師的獨立性等問題。



## **11. CONTINUING APPLICATION OF THE BYE-LAWS OF THE COMPANY**

11.1 The bye-laws of the Company regulating the meetings and proceedings of the Directors so far as the same are applicable and are not replaced by the provisions in these terms of reference shall apply to the meetings and proceedings of the Committee.

## **12. POWERS OF THE BOARD**

12.1 The Board may, subject to compliance with the bye-laws of the Company and the Listing Rules (including the Corporate Governance Code set out in Appendix 14 to the Listing Rules or if adopted by the Company, the Company's own code of corporate governance practices), amend, supplement and revoke these terms of reference and any resolution passed by the Committee provided that no amendments to and revocation of these terms of reference and the resolutions passed by the Committee shall invalidate any prior act and resolution of the Committee which would have been valid if such terms of reference or resolution had not been amended or revoked.

## **13. PUBLICATION OF THE TERMS OF REFERENCE OF THE COMMITTEE**

13.1 The Committee should make available its terms of reference, explaining its role and the authority delegated to it by the Board by including them on the website of the Company and on the website of the Stock Exchange of Hong Kong Limited.

## **本公司章程細則的持續適用**

就前文未有作出規範，但本公司章程細則作出了規範的董事會會議程序的規定，適用於委員會的會議程序。

## **董事會權力**

本職權範圍所有規則及委員會通過的決議，可以由董事會在不違反公司章程及《上市規則》的前提下（包括《上市規則》之附錄十四《企業管治守則》或本公司自行制定的企業管治常規守則（如被採用）），隨時修訂、補充及廢除，惟有關修訂、補充及廢除，並不影響任何在有關行動作出前，委員會已經通過的決議或已採取的行動的有效性。

## **委員會職權範圍的刊登**

委員會職權範圍應在可登載在本公司的網站及香港聯合交易所有限公司的網站公開其職權範圍，解釋其角色及董事會轉授予其的權力。

Effective on 7 January 2019  
2019年1月7日生效