

## Wing Chi Holdings Limited

### 榮智控股有限公司

(a company incorporated in Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code: 6080)

(股份代號：6080)

(the "Company" and Terms of reference of the Audit Committee (the "Committee")

of the Board (the "Board") of Directors (the "Directors") of the Company)

(「本公司」及本公司董事(「董事」)會(「董事會」))

審核委員會(「委員會」)的職權範圍)

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## AUDIT COMMITTEE TERMS OF REFERENCE

### 審核委員會的 職權範圍

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#### 1. Constitution

##### 組成

1.1 The Committee was established pursuant to a resolution passed by the Board at a meeting held on 21 September 2017.

委員會乃根據董事會於 2017 年 9 月 21 日舉行的會議上通過之決議案成立。

#### 2. Membership

##### 成員

2.1 Members of the Committee shall be appointed by the Board from time to time from amongst the Non-executive Directors of the Company (including Independent Non-executive Directors of the Company) and shall consist of not less than three(3) members, a majority of whom shall be Independent Non-executive Directors of the Company. At least one(1) of the members shall be an Independent Non-executive Director with appropriate professional qualifications or accounting or related financial management expertise as required in Rule 3.10(2) of the Rules Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited (the "Listing Rules").

委員會成員須由董事會不時從本公司非執行董事(包括本公司獨立非執行董事)中委任並最少由三(3)名成員組成，大部分成員須為本公司獨立非執行董事。其中至少一(1)名成員須為按照香港聯合交易所有限公司證券上市規則(「上市規則」)第 3.10(2)條規定具備適當專業資格或會計或相關財務管理專長的獨立非執行董事。

2.2 A former partner of the existing auditing firm of the Company and its subsidiaries (hereinafter collectively referred to as “**Group**”) shall be prohibited from acting as a member of the Committee for a period of two years from the date of his/her ceasing:

(a) to be a partner of the firm; or

(b) to have any financial interest in the firm, whichever is later.

本公司及其附屬公司（下文合稱「**本集團**」）現時的核數公司的前任合夥人在以下日期（以日期較後者為準）起計至少兩(2)年期間，不得擔任委員會的成員：

(a) 彼不再為該公司合夥人的日期；或

(b) 彼不再享有該公司任何財務利益的日期。

2.3 The chairman of the Committee (the “**Chairman**”) 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（「**主席**」）由董事會委任或經委員會會員選舉、及必須是獨立非執行董事。

2.4 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 one among themselves as the secretary for that meeting.

本公司的公司秘書為委員會的秘書。如委員會秘書缺席，出席會議的委員會成員可在彼等當中選出其中一人擔任該會議秘書。

2.5 The appointment of the members of the Committee may be revoked, or additional members may be appointed to the Committee by the Board. An appointment of Committee member shall be automatically revoked if such member ceases to be a member of the Board.

董事會可撤銷委員會成員之委任，或額外成員可獲委任加入委員會。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。

### 3. Proceedings of the Committee

#### 委員會程序

Unless otherwise specified hereunder, the provisions contained in the Company’s Articles of Association (as amended from time to time) for regulating meetings and proceedings of Directors shall apply to the meetings and proceedings of the Committee.

除本條另有指定外，本公司的組織章程細則（經不時修訂）所載有關規管董事會議及程序的條文須適用於委員會會議及程序。

### 3.1 Frequency of meetings

#### 開會次數

Meetings shall be held at least twice annually or more frequently if circumstances require. The external auditors or any Committee Member may request the Chairman to convene a meeting, with or without the presence of the Executive Directors or senior management of the Company, whenever they think fit and appropriate.

每年應最少開會兩次或倘有需要時應開會多於兩次。外聘核數師或任何委員會成員可於任何其認為合適及適當的時候，要求主席召開會議，不論執行董事或本公司高級管理層會否出席會議。

### 3.2 Attendance at meetings

#### 出席會議

(a) Only Committee Members have a right to attend committee meetings. The other Directors and the Company's Chief Financial Officer/Financial Controller (or any officer(s)) assuming the relevant function but having a different designation, 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 may be invited to attend meetings of the Committee. However, they cannot be counted towards the quorum and to vote for any matter to be resolved by the Committee.

僅委員會成員有權出席委員會的會議。其他董事、本公司首席財務官／財務總監（或任何主管承擔類似工作，但被指定為不同職稱）、內部核數的主管（或任何承擔相關職能但擁有不同職稱之職員）及外聘核數師代表可獲邀請出席委員會會議。然而，有關人士不得被計入法定人數，亦不可就委員會議決的任何事項進行投票。

(b) 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。

### 3.3 Notice of meeting

會議通告：

- (a) Unless otherwise agreed by all the Committee Members, a meeting shall be called by at least seven(7) days' notice. Such notice shall be sent to each member of the Committee, and to any other person invited to attend. Irrespective of the length of notice being given, attendance of a Committee Member at a meeting constitutes a waiver of such notice unless a Committee Member who is present attends the meeting for the purpose of objecting the holding of the meeting on the ground that the meeting has not been properly convened.

除非委員會全體成員同意，否則在會議召開前須發出最少七(7)日通告。該通告應發給每名委員會會員及任何其他獲邀出席的人士。不論通告期長短，委員會成員出席會議將被視為其放棄受到足期通告的權利，除非出席該會議的委員會成員的目的為，以會議還未妥為召開為理由，反對舉行會議。

- (b) The Chairman of the Committee, or 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. Notice shall be given to each Committee Member in writing, by email or by facsimile transmission at the correspondence address, facsimile address or email address respectively from time to time notified to the secretary by such Committee Member or in such other manner as the Committee Members may from time to time determine.

委員會主席，或任何委員會成員及委員會秘書（應委員會成員的請求時）可於任何時候召集委員會會議。會議通告必須按有關委員會成員不時分別通知秘書的通訊地址、傳真號碼、地址或電子郵箱地址以書面形式、或以電子郵件、傳真或有關委員會成員不時議定的其他方式向各委員會成員本人發出。

- (c) Notice of meeting shall state the time and place of the meeting. An agenda together with other supporting documents which may be required to be considered by the members of the Committee for the purposes of the meeting should generally be delivered to all Committee Members preferably seven(7) days (and in any event not less than three(3) days) before the intended date of the Committee meeting (or such other period as all the Committee Members may agree).

會議通告必須說明開會的時間及地點。議程及其他就會議而言可能須待委員會成員審議的支持文件一般在預期召開委員會會議前七(7)天（無論如何不少於三(3)天）（或其他經所有委員會成員同意的其他期間）送達各委員會成員則較為合適。

### 3.4 Chairman, Quorum and Decision of meetings

#### 會議主席、法定人數及決定

- (a) The Chairman of the Committee shall chair the meetings of the Committee. In the absence of the Chairman, the Committee Members present at the meeting shall elect one amongst themselves to chair the meeting.

委員會主席須主持委員會會議。如主席未克出席，則由出席的委員會成員中選舉一人主持會議。

- (b) The quorum of a Committee meeting shall be two(2) members of the Committee with at least one of whom shall be an Independent Non-executive Director of the Company.\

委員會會議法定人數為兩(2)名委員會成員，而至少一人為本公司獨立非執行董事。

- (c) Each Committee Member shall disclose to the Committee any personal interest (other than as a shareholder of the Company) and that of his/her associates in any matter to be decided by the Committee pursuant to the Articles of Association of the Company and the Rules Governing Listing of Securities on the Stock Exchange (the “**Listing Rules**”). Any such Committee Member shall not be counted towards the quorum and must abstain from voting on resolutions of the Committee in relation to which such actual or potential conflict of interest exists and from participating in the discussions concerning such resolution unless the exceptions set out in note 1 to Appendix 3 to the Listing Rules apply.

根據本公司的組織章程細則及聯交所證券上市規則（「**上市規則**」），各委員會成員須向委員會披露任何個人權益（作為本公司股東的權益除外），以及其聯繫人於委員會決定的任何事項的權益。任何該等委員會成員不得計入法定人數，且必須就存在實際或潛在利益衝突的委員會決議案放棄投票，以及放棄參與該等決議案的討論，除非上市規則附錄三附註 1 所載的例外情況適用則另作別論。

- (d) Any resolution shall be passed by the majority votes of the Committee Members who attend the meeting and a majority vote of the Committee Members present at the meeting shall represent an act of the Committee. In case of an equality of votes, the Chairman of the meeting shall have a casting vote.

任何決議案須經出席會議的委員會成員大多數投票通過，而出席會議的委員會成員的大多數投票即代表委員會的行事。倘出現票數相等的情況，則由會議主席投決定票。

#### **4. Written resolutions**

##### **書面決議案**

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(1) or more of the Committee members. Such resolution may be signed and circulated by post, by fax and by other means of electronic communications.

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(1)名或以上委員會成員簽署格式類似的多份文件組成。有關決議案可以郵遞、傳真或其他電子通訊方式簽署及傳送。

#### **5. Alternate Committee members**

##### **委員會成員的替任代表**

5.1 A Committee Member may not appoint any alternate.

委員會成員不能委任任何替任代表。

#### **6. Authority of the Audit Committee**

##### **審核委員會的權限**

6.1 The Committee may exercise the following powers:

委員會可行使以下權力：

- (a) to seek any information it requires from any employee of the Group and any professional advisers (including the external 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;

向本集團的任何僱員及任何專業顧問（包括外聘核數師）獲取其所需的任何資料，要求彼等任何人士編製及呈交報告、出席委員會會議並提供資料及解答委員會提出的問題；

- (b) to monitor whether the Group's management has, in the performance of their duties, infringed any policies set by the Board or any applicable law, regulation and code (including the Listing Rules and other rules and regulations from time to time determined by the Board or a committee thereof);

監控本集團管理層在履行其職責時有否違反董事會訂定的任何政策或任何適用的法律、規例及守則（包括上市規則及董事會或其委員會不時訂立的其他規則及規例）；

- (c) to investigate any activity within these Terms of Reference and all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports;

調查本職權範圍內的任何活動及涉及本集團的所有涉嫌欺詐行為及要求管理層就此等事件作出調查及提呈報告；

- (d) to review the Group's internal control and risk management procedures and systems or other related matters;

檢討本集團的內部監控和風險管理程序及系統或其他相關事項；

- (e) to review the performance of the Group's employees in the Accounting and Internal Audit Department;

檢討本集團的會計及內部核數部門僱員的表現；

- (f) to make recommendations to the Board for the improvement of the Group's internal control and risk management procedures and systems;

向董事會提出建議改善本集團內部監控和風險管理程序或系統；

- (g) to request the Board to convene a shareholders' meeting (if necessary) for the purposes of revoking the appointment of any Director and to dismiss any employees if there is evidence showing that the relevant Director and/or employee has failed to discharge his/her duties properly;

在有證據顯示有關董事及／或僱員未能妥善履行職責時，要求董事會召開股東大會（如有需要）撤銷任何董事之委任或罷免任何僱員之職務；

- (h) to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the external auditors of the Group;

要求董事會採取所有必要行動（包括召開特別股東大會），以更替及解僱本集團之外聘核數師；

- (i) to obtain outside legal or other independent professional advice at reasonable expenses of the Company on any matters within these Terms of Reference as it considers necessary and to secure the attendance of outsiders with relevant experience and expertise, if it considers this necessary;

如委員會認為必要時，可就涉及本職權範圍的任何事宜向外界尋求法律或其他獨立專業意見並由本公司支付合理費用及促使有相關經驗及專業知識的外部人士出席會議；

- (j) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company;

如委員會認為有需要，可委託製作報告或進行調查以協助履行其職務，並由本公司支付有關費用；

(k) to have access to sufficient resources in order to perform its duties. Where necessary, the Committee should seek independent professional advice, at the Company's reasonable expense, to perform its responsibilities.

可取得足夠資源以履行其職務。委員會應於需要時尋求獨立專業意見以履行其職責，合理費用由本公司承擔；

(l) where there is any disagreement between the Committee and the Board on the selection, appointment, resignation or dismissal of the external auditors, the Company should include in the Corporate Governance Report in the Annual Report of the Company an explanation of the Committee's recommendation and the reasons why the Board has taken a different view;

倘委員會及董事會就挑選、委任、辭任或辭退外聘核數師方面存在任何分歧，本公司應載入本公司年度報告中的企業管治報告，解釋委員會的建議及董事會提出不同意見之理由；

(m) 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 as well as any amendment to the Listing Rules from time to time; and

每年檢討本職權範圍及履行其職責的有效性，並向董事會提出任何其認為必要的修訂建議，以及上市規則任何不時的修訂；及

(n) to exercise such powers as the Committee may consider necessary and expedient so that their duties under section 7 below can be properly discharged.

為使委員會能恰當地履行其於下文第七條所列的職責，按其認為有需要及合宜者行使有關權力。

## 6.2 The Committee should be provided with sufficient resources to perform its duties.

委員會應獲供給充足資源以履行其職責。

## 6.3 The Committee is authorised by the Board to investigate any activity within the scope of these terms of reference and the Company shall provide the Committee with sufficient resources to perform its duties. It is authorised to seek any information it requires from any employees of the Group and members of the Board in order to perform its duties and all employees of the Group and members of the Board are directed to co-operate with any request(s) made by the Committee within the scope of these terms of reference.

委員會獲董事會授權在其職權範圍內的任何活動展開調查，且本公司將向委員會提供充足資源以履行其職責。委員會獲授權向本集團任何僱員及董事會成員索取其需要的任何資料以履行其職責，本集團全體僱員及董事會成員須按指示就委員會在此職權範圍內作出的任何要求時予以合作。



## 7. Duties

### 職責

7.1 The duties of the Committee include the following:

委員會之職責包括以下各項：

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

#### 與本公司外聘核數師的關係

- (a) to be primarily responsible for making recommendations to the Board on the appointment, reappointment and removal of the external auditor, and to approve and review periodically the remuneration and other terms of engagement of the external auditor, and any questions of its resignation or dismissal;

主要負責就委任、重新委任及罷免外聘核數師而向董事會提供建議、批准及定期檢討外聘核數師的薪酬及其他聘用條款，及處理該外聘核數師的任何呈辭或解僱的問題；

- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. The Audit Committee should discuss with the external auditor the nature and scope of the audit and reporting obligations before the audit commences. The Committee should understand the factors considered by the external auditors in determining their audit scope. The audit fees are to be negotiated by management of the Company, and presented to the Committee for review and approval annually;

按適用的標準檢討及監察外聘核數師的獨立性、客觀性及核數過程的有效性。審核委員會應於核數工作開始前，與外聘核數師討論核數性質及範疇及有關申報責任。委員會應了解外聘核數師於釐定審計範圍時考慮的因素。審核費用應每年與本公司管理層磋商，並提呈委員會審議及審批；

- (c) to discuss with the external auditors 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;

於核數工作開始前先與外聘核數師討論核數性質及範疇及有關申報責任；如多於一家外聘核數師公司參與核數工作時，確保彼等能互相配合；

- (d) 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;

就聘任外聘核數師提供非核數服務制定政策，並予以執行。就此目的而言，「外聘核數師」包括與核數師事務所處於同一控制權、所有權或管理權之下的任何實體，或合理知悉所有有關資料的第三方在合理情況下可確定屬於該核數

師事務所的本土或國際業務一部分的任何實體。委員會應向董事會報告，識別需採取行動或需作出改進的任何事宜並就此提供建議；

Review of the Company's financial information

審閱本公司的財務資料

- (e) to monitor the integrity of the Company's financial statements and annual report and accounts, interim report and, if prepared for publication, quarterly reports, and preliminary results announcement and any other announcement relating to its financial performance and to review significant financial reporting judgments contained in them prior to approval by the Board, with particular focus on:

監察本公司的財務報表以及年度報告及賬目、中期報告、（若擬刊發）季度報告及初步業績公告及有關其財務表現的任何其他公告的完整性，以及在董事會批准前，審閱當中載列的重要財務申報判斷，並特別針對下列事項加以審閱：

- (i) any changes in accounting policies and practices;  
會計政策及常規的任何更改；
- (ii) major judgmental areas;  
涉及重要判斷的範疇；
- (iii) significant adjustments resulting from the audit/review;  
因核數／審閱而出現的重大調整；
- (iv) the going concern assumption and any qualifications;  
持繼續經營的假設及任何保留意見；
- (v) compliance with accounting standards;  
是否遵守會計準則；
- (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;  
是否遵守有關財務申報的上市規則及法律規定；
- (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;  
關連交易安排是否屬公平合理及對本集團盈利的影響及該等關連交易（如有）是否按照規管該等交易的協議的條款而執行；
- (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;  
是否所有相關項目已充分地披露於本集團的財務報表，及有關披露是否可公平地展示本集團的財政狀況；

- (ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and

考慮該等報告及賬目中所反映或需反映的任何重大或不尋常項目；  
及

- (x) the cashflow position of the Group;

本集團現金流量的狀況；

and to provide advice and comments thereon to the Board;

並就此向董事會提供建議及意見；

- (f) in regard to (e) above:

就上述(e)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 external auditors, with or without the presence of the Executive Directors and senior management of the Company; and

委員會成員應與董事會及本集團的高級管理層聯絡。委員會須至少每年與本公司的外聘核數師舉行兩次會議，不論執行董事或本公司高級管理層會否出席會議；及

- (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 external auditors;

委員會應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，並應適當考慮任何由本公司屬下負責會計及財務申報職能的職員、合規主任或外聘核數師提出的事宜；

- (g) to discuss problems and reservations arising from the quarterly (if any), interim and final audits, and any matters the external auditors may wish to discuss (in the absence of management where necessary);

與外聘核數師討論季度（如有）、中期評審及年終審核所遇上的問題及作出的保留、以及外聘核數師認為應當討論的任何事項（管理層可能按情況而須避席此等討論）；

Oversee the Company's financial reporting system and internal control and risk management procedures and systems

監管本公司財務申報制度及內部監控和風險管理程序及系統

- (h) to review the Company's financial controls, internal control and risk management procedures and systems;

檢討本公司的財務監控、內部監控和風險管理程序及系統；

- (i) to discuss the internal control and risk management systems with management to ensure that management has performed its duty to have effective internal control and risk management systems. This discussion should include the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting function;

與管理層討論內部監控及風險管理系統，確保管理層已履行其職責建立有效的內部監控及風險管理系統。本討論內容應包括本公司在會計及財務申報職能方面的資源、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；

- (j) to consider major investigation findings on internal control and risk management matters as delegated by the Board or on its own initiative and management's response to these findings;

審議董事會授權的或其主動進行的有關內部監控及風險管理系統事宜的重大調查所得結果以及管理層對該等調查結果的回應；

- (k) 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;

如存在內部核數職能，須確保內部與外聘核數師之間的協調，並確保內部核數職能獲得充分資源，在本公司內享有恰當地位，以及檢討和監察其成效；

- (l) to review the Group's financial and accounting policies and practices;

檢討本集團的財務及會計政策及常規；

- (m) to review the external auditor's management letter, any material queries raised by the external auditor to management about accounting records, financial accounts or systems of control and management's response;

審閱外聘核數師給予管理層的《審核情況說明函件》、外聘核數師就會計紀錄、財務賬目或監控系統向管理層提出的任何重大查詢及管理層作出的回應；

- (n) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;

確保董事會就外聘核數師給予管理層的《審核情況說明函件》中提出的事宜作出及時回應；

- (o) to conduct exit interviews with any Director, manager, financial controller or internal credit control manager upon their resignation in order to ascertain the reasons for his departure;

於董事、總經理、財務總監或內部核數部門主管離職時，接見有關人員並確定其離職原因；

- (p) to prepare work reports for presentation to the Board and to prepare summary of work reports for inclusion in the Group's quarterly (if any) and interim and annual reports;

就期內的工作草擬報告及概要報告；前者交董事會審閱，後者刊於本集團的季度（如有）、中期及年度報告；

- (q) to consider the appointment of a Committee Member, the external auditors and accounting staff either to fill a casual vacancy or as an additional Committee member, auditors and accounting staff or the dismissal of any of them;

考慮委任作為委員會成員、外聘核數師及財務工作人員，以填補臨時空缺或增設委員會成員、核數師及財務工作人員或罷免上述任何人士；

- (r) to report to the Board on the matters set out above;

就上述事宜向董事會匯報；

- (s) to review arrangements which the Group's employees 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;

檢討可讓本集團僱員以保密形式對財務申報、內部監控或其他事宜可能出現不當的情況提出關注的安排。委員會應確保設有適當安排，以便公平獨立調查有關事宜及作出恰當跟進；

- (t) to act as the key representative body for overseeing the Company's relations with the external auditor;

擔任本公司與外聘核數師之間的主要代表，監察兩者之間的關係；

- (u) to consider other matters, as defined or assigned by the Board from time to time.

考慮董事會不時界定或指派的其他事宜。

## 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已否決的下列事情：

- i. to approve any connected transaction (shall have the meaning ascribed to such term in 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 Non-executive Directors and the independent shareholders); and

批准任何須經過獨立股東批准才可進行的關連交易（具有上市規則賦予該詞之涵義）（除非批准此等關連交易是有條件性的，而條件是獨立非董事及獨立股東批准有關交易，否則不在此限）；及

- ii. to employ or dismiss the Group's financial controller or the internal audit manager.

聘用或罷免本集團的財務總監或內部核數部門主管。

## 9. Minutes and records

### 會議記錄

9.1 The Chairman of a Committee Meeting shall, at the beginning of each meeting, ascertain, and request the secretary of the meeting to record, the existence of any conflicts of interest of the Committee Members to the resolutions to be discussed at the meeting and minute them accordingly.

委員會會議主席應在每次會議開始時確定委員會成員於將於會議討論的決議案中是否擁有任何利益衝突，並要求會議秘書記錄在會議紀錄內。

9.2 Full minutes of Committee meetings shall be kept by a duly appointed secretary of the meeting (who should normally be the Company Secretary). Draft and final versions of minutes of Committee meetings should be sent to all Committee members for their comment and records within a reasonable time after the meeting. Once the minutes are signed, the secretary shall circulate the minutes and reports of the Committee to all members of the Board.

委員會會議的完整會議紀錄應由正式委任的會議秘書（通常為公司秘書）保存。委員會會議紀錄的初稿及最後定稿應在會議後一段合理時間內先後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。會議紀錄獲簽署後，秘書須向董事會全體成員傳閱委員會的會議紀錄及報告。

9.3 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.

委員會秘書應將就本公司各財政年度年內舉行的所有委員會會議紀錄存檔，以及具名紀錄每名委員會成員於該財政年度內舉行會議的出席率。

## **10. Reporting responsibilities** **匯報責任**

- 10.1 The Committee shall report to the Board after each meeting unless there are legal or regulatory restrictions on their ability to do so.  
除非有法律或法規限制，否則委員會應於每次會議後向董事會作出匯報。

## **11. Annual general meeting** **股東週年大會**

- 11.1 The Chairman or in his absence, another member of the Committee or failing this, his/her duly appointed delegate, shall attend the annual general meeting of the Company and be prepared to answer questions at the annual general meeting on the Committee's activities and their responsibilities.

委員會主席或（在其缺席的情況下）委員會另一名成員或（該成員未能出席）其正式委任的代表須出席本公司的股東週年大會，準備於股東週年大會上回答有關委員會活動及職責的問題。

- 11.2 Company's management should ensure that the external auditor attend the annual general meeting to answer questions about the conduct of the audit, the preparation and content of the external auditors' report, the accounting policies and auditor independence.

本公司的管理層應確保外聘核數師出席股東週年大會，回答有關審計工作、編製外聘核數師報告及其內容、會計政策以及外聘核數師的獨立性等問題。

## **12. Powers of the Board** **董事會權力**

- 12.1 The Board may, subject to compliance with the articles of association 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.

董事會可在遵守本公司組織章程細則及上市規則（包括上市規則附錄十四所載企業管治守則或本公司自行制定的企業管治常規守則（如被本公司採用））的前提下，修訂、補充及廢除本職權範圍及委員會通過的任何決議案，惟修訂及廢除本職權範圍及委員會通過的決議案，並不影響修訂或廢除該等職權範圍或決議案之前，已生效的任何先前行動及委員會的決議案的有效性。

## **13. Interpretation** **解釋權**

- 13.1 Interpretation of these terms of reference shall belong to the Board.  
職權範圍的解釋權歸董事會。

**14. Publication of the terms of reference of the Committee**  
**刊登委員會職權範圍**

14.1 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.

委員會應在本公司的網站及聯交所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。

*If there is any inconsistency between the English and the Chinese versions of these Terms of Reference, the English version shall prevail.*

本職權範圍的中英文版本如有任何歧義，應以英文版本為準。

Adopted by the Board on 21 September 2017 and revised by the Board on 31 December 2018.  
經董事會於 2017 年 9 月 21 日採納，並由董事會於 2018 年 12 月 31 日修訂。