

**UNIVERSAL MEDICAL FINANCIAL & TECHNICAL ADVISORY
SERVICES COMPANY LIMITED**

环球医疗金融与技术咨询服务有限公司

董事会审核委员会职权范围

**Terms of reference of
the Audit Committee of the Board of Directors**

**UNIVERSAL MEDICAL FINANCIAL & TECHNICAL ADVISORY
SERVICES COMPANY LIMITED**
环球医疗金融与技术咨询有限公司
(the “Company” and “本公司”)

**Terms of reference of the Audit Committee (the “Committee”)
of the Board (the “Board”) of Directors (the “Directors”) of the Company**

董事（「董事」）会（「董事会」）审核委员会（「委员会」）
职权范围

(中文本为翻译稿，仅供参考用)

1. Constitution

组成

1.1 The Committee was established pursuant to a resolution passed by the Board at its meeting held on 23 April 2013. This terms of reference is adopted pursuant to a resolution passed by the Board at its meeting held on 10 June 2015.

本委员会是按本公司董事会于2013年4月23日会议通过成立的。本职权范围是按本公司董事会于2015年6月10日会议通过采纳的。

2. Membership

2.1 Members of the Committee shall be appointed by the Board from amongst the non-executive Directors (including independent non-executive Directors) and shall consist of not less than three members, a majority of whom should be independent. At least one 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 3.21 of the Rules (the “**Listing Rules**”) Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

2.2 A former partner of the Company’s existing auditing firm shall be prohibited from acting as a member of the Committee for a period of at least one year from the date of his ceasing:

- (a) to be a partner of the firm; or
- (b) to have any financial interest in the firm, whichever is later.

2.3 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.

成员

委员会由董事会从其非执行董事(包括独立非执行董事)中委任组成,委员会人数最少三名,大部分须为独立的。其中至少一名委员会成员须为按照香港联合交易所有限公司(「**联交所**」)证券上市规则(「**上市规则**」)第3.21条具备适当专业资格或会计或相关财务管理知识的独立非执行董事。

现时负责审计本公司帐目的核数公司的前任合夥人在以下日期(以日期较后者为准)起计至少一年内,不得担任委员会的成员:

- (a) 他终止成为该公司合夥人的日期;或
- (b) 他不再享有该公司财务利益的日期。

委员会主席由董事会委任或经委员会会员选举、及必须是独立非执行董事。

- 2.4 The Board or the Committee shall from time to time appoint any particular member of the Committee or any officer or employee of the Company and its subsidiaries (hereinafter collectively referred to as “**Group**”) as the secretary of the Committee. In the absence of the secretary of the Committee, Committee members present at a Committee meeting may elect among themselves or appoint another person as the secretary for that meeting.
- 2.5 The appointment of the members of the Committee may be revoked, replaced or additional members may be appointed to the Committee by separate resolutions passed by the Board and by the Committee. An appointment of Committee member shall be automatically revoked if such member ceases to be a member of the Board.
- 3. Procedural standing orders**
- 3.1 The standing orders which apply to these terms of reference of the Committee are set out in the Annex hereto.
- 4. Alternate Committee members**
- 4.1 A Committee member may not appoint any alternate.
- 董事会或委员会可不时委任指定的一名委员会成员或本公司及其附属公司(合称「**本集团**」)的任何人员或雇员为委员会的秘书。如委员会秘书缺席，出席委员会会议的成员可在他们当中推选或委任其他人担任该会议的秘书。
- 经董事会及委员会分别通过决议，方可委任额外、更替或罢免委员会成员。如该委员会成员不再是董事会的成员，该委员会成员的任命将自动撤销。
- 议事程序规则**
- 适用于委员会职权范围之议事程序规则载列于此份职权范围的附件。
- 委任代表**
- 委员会成员不能委任代表。

5. Authority of the Committee

委员会的权力

5.1 The Committee may exercise the following powers:

委员会可以行使以下权力：

- (a) to seek any information it requires from any employee of the Group 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;
 - (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);
 - (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;
 - (d) to review the Group's internal control procedures and system;
 - (e) to review the performance of the Group's employees in the accounting and internal audit department;
- (a) 向本集团的任何雇员及专业顾问(包括核数师)索取其所需的资料、要求上述人士准备及提交报告、出席委员会会议并提供所需资料及解答委员会提出的问题；
 - (b) 监控本集团管理人员在履行职务时有否违反董事会订下的政策或适用的法律、法规及守则(包括上市规则及董事会或其委员会不时订立的规则)；
 - (c) 调查本职权范围中的任何活动及所有涉及本集团的怀疑欺诈事件及要求管理层就此等事件作出调查及提呈报告；
 - (d) 评审本集团内部监管措施及系统；
 - (e) 评审本集团的会计及内部核数部门雇员的表现；

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| (f) to make recommendations to the Board for the improvement of the Group's internal control procedures and system; | (f) 向董事会提出建议改善本集团内部监控措施或系统； |
| (g) to request the Board to take all necessary actions, including convening a general meeting, to replace and dismiss the auditors of the Group; | (g) 要求董事会采取任何必要行为，包括召开股东大会，更替及罢免本集团的核数师； |
| (h) to obtain outside legal or other independent professional advice at the 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 at its meetings, if it considers this necessary; | (h) 如委员会觉得有需要，可就涉及本职权范围的事宜对外寻求法律或其他独立专业意见，并由本公司支付有关费用，以及确保具相关经验及专业才能的外界人士出席委员会会议； |
| (i) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company; | (i) 如委员会觉得有需要，可委托制作报告或进行调查以协助履行其职务，并由本公司支付有关费用； |
| (j) to have access to sufficient resources in order to perform its duties; | (j) 可取得足够资源以履行其职务； |
| (k) 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 | (k) 对本职权范围及履行其职权的有效性作每年一次的检讨并向董事会提出其认为需要的修订建议；及 |

- (1) to exercise such powers as the Committee may consider necessary and expedient so that its duties under section 6 below can be properly discharged.
- (1) 为使委员会能恰当地执行其于第6章项下的职责，行使其认为有需要及权宜的权力。

5.2 The Company should provide the Committee sufficient resources to perform its duties.

本公司应提供充足资源予委员会以履行其职责。

6. Duties of the Committee 委员会的职责

6.1 The duties of the Committee shall be: 委员会负责履行以下职责：

Relationship with the Company's auditors 与本公司核数师的关系

- (a) 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;
- (a) 主要负责就外聘核数师的委任、重新委任及罢免向董事会提供建议、批准外聘核数师的薪酬及聘用条款，及处理任何有关该核数师辞职或辞退该核数师的问题；
- (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 Committee should discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences;
- (b) 按适用的标准检讨及监察外聘核数师是否独立客观及核数程序是否有效。委员会应于核数工作开始前先与核数师讨论核数性质及范畴及有关申报责任；

- (c) where more than one audit firm is engaged, to discuss with each of the audit firms the nature and scope of the audit and reporting obligations and ensure co-ordination between audit firms before the audit commences;
- (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;
- (c) 如多于一家外聘核数师公司参与核数工作时，于核数工作开始前先与每一外聘核数师公司讨论核数性质及范畴及有关申报责任，及确保他们能互相配合；
- (d) 就外聘核数师提供非核数服务制定政策，并予以执行。就此规定而言，「外聘核数师」包括与负责核数的公司处于同一控制权、所有权或管理权之下的任何机构，或一个合理知悉所有有关资料的第三方，在合理情况下会断定该机构属负责核数的公司的本土或国际业务的一部份的任何机构。委员会应就任何须采取行动或改善的事项向董事会报告并提出建议；

Review of the Company’s financial information

审阅本公司的财务资料

- (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 to review significant financial reporting judgments contained in them;
- (e) 监察本公司的财务报表以及年度报告及帐目、中期报告及(若拟刊发)季度报告的完整性，并审阅报表及报告所载有关财务申报的重大意见；

- (f) in reviewing these reports (the Company's annual report and accounts, interim report and, if prepared for publication, quarterly report) before submission to the Board, the Committee should focus particularly on:
- (i) any changes in accounting policies and practices;
 - (ii) major judgmental areas;
 - (iii) significant adjustments resulting from the audit;
 - (iv) the going concern assumption and any qualifications;
 - (v) compliance with accounting standards;
 - (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;
 - (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;
- (f) 在向董事会提交有关报告(本公司的年度报告及帐目、中期报告及(若拟刊发)季度报告)前,委员会应特别针对下列事项加以审阅:
- (i) 会计政策及实务的任何更改;
 - (ii) 涉及重要判断性的地方;
 - (iii) 因核数而出现的重大调整;
 - (iv) 持续经营的假设及任何保留意见;
 - (v) 是否遵守会计准则;
 - (vi) 是否遵守有关财务申报的上市规则及法律规定;
 - (vii) 关联交易安排是否属公平合理及对本集团盈利的影响及该等关联交易(如有)是否按照有关协议的条款而执行;

- (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;
- (ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and
- (x) the cashflow position of the Group;
- and to provide advice and comments thereon to the Board;
- (g) in regard to (f) above:
- (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
- (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;
- (viii) 是否所有相关项目已足够地披露于本集团的财务报表，及有关披露是否可以公平地展示本集团的财政状况；
- (ix) 在该等报告及帐目中所反映或需反映的任何重大或不寻常项目；及
- (x) 本集团现金流量的状况；
- 并就此向董事会提供建议及意见；
- (g) 就上述(f)项而言：
- (i) 委员会成员应与董事会及本集团的高级管理人员进行商议。委员会须至少每年与本公司的核数师开会两次；及
- (ii) 委员会应考虑于该等报告及帐目中所反映或需反映的任何重大或不寻常事项，并应适当考虑任何由本公司属下会计及财务汇报职员、监察主任或核数师提出的事项；

- (h) to discuss problems and reservations with the auditors arising from the interim and final audits, and any matters the auditors may wish to discuss (in the absence of management where necessary);
- (h) 与核数师讨论中期评审及年度审核所遇上的问题及作出的保留意见、及核数师认为应当讨论的其他事项(管理层可能按情况而须避席此等讨论)；

Oversight of the Company's financial reporting system and internal control procedures

监管本公司财务申报制度及内部监控程序

- (i) to review the Company's financial controls, internal control and risk management systems;
- (i) 检讨本公司的财务监控、内部监控及风险管理系统；
- (j) to discuss the internal control system with management to ensure that management has performed its duty to have an effective internal control system. 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;
- (j) 与管理层讨论内部监控系统，确保管理层已履行职责建立有效的内部监控系统。讨论内容应包括本公司在会计及财务汇报职能方面的资源、员工资历及经验是否足够，以及员工所接受的培训课程及有关会计及财务汇报职能的预算是否充足；
- (k) to consider major investigation findings on internal control matters as delegated by the Board or on its own initiative and management's response to these findings;
- (k) 主动或应董事会的委派，就有关内部监控事宜的重要调查结果及管理层对调查结果回应进行研究；

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| <p>(l) 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>(l) 如果设有内部审计功能，须确保内部和外聘核数师工作得到协调、也须确保内部审计功能有足够资源运作；并且在本公司内部有适当的地位；以及检讨及监察其成效；</p> |
| <p>(m) to review the Group's financial and accounting policies and practices;</p> | <p>(m) 检讨本集团的财务及会计政策及实务；</p> |
| <p>(n) 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>(n) 检查外聘核数师给予管理层的《审核情况说明函件》、核数师就会计纪录、财务帐目或监控系统向管理层提出的任何重大疑问及管理层作出的回应；</p> |
| <p>(o) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;</p> | <p>(o) 确保董事会及时回应于外聘核数师给予管理层的《审核情况说明函件》中提出的事宜；</p> |
| <p>(p) to conduct exit interviews with any Director, financial controller, internal control manager or internal audit manager upon their resignation in order to ascertain the reasons for his/their departure;</p> | <p>(p) 于董事、财务总监、内部监控经理或内部核数部门主管离职时，接见有关人员并了解其离职原因；</p> |
| <p>(q) 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>(q) 就期内的的工作草拟报告及概要报告；前者交董事会审阅，后者刊于本集团的中期及年度报告；</p> |

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| <p>(r) to consider the appointment of any person to be a Committee member, auditors and accounting staff either to fill a casual vacancy or as an additional Committee member, auditors and accounting staff or dismissal of any of them;</p> | <p>(r) 考虑委任任何人士作为审核委员会成员、核数师、财务工作人员，以填补空缺或增设有关职务或考虑罢免上述任何人士；</p> |
| <p>(s) to report to the Board on the matters set out above;</p> | <p>(s) 就上述事宜向董事会汇报；</p> |
| <p>(t) to review arrangements 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>(t) 检讨本公司设定的以下安排：本公司雇员可暗中就财务汇报、内部监控或其他方面可能发生的不正当行为提出关注。委员会应确保有适当安排，让本公司对此等事宜作出公平独立的调查及采取适当行动；</p> |
| <p>(u) to act as the key representative body for overseeing the Company's relations with the external auditor;</p> | <p>(u) 担任本公司与外聘核数师之间的主要代表，负责监察二者之间的关系；</p> |

Corporate governance functions

企业管治职能

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| <p>(v) to develop and review the Group's policies and practices on corporate governance and make recommendations to the Board;</p> | <p>(v) 制定及检讨本集团的企业管治政策及常规，并向董事会提出建议；</p> |
| <p>(w) to review and monitor the Group's policies and practices on compliance with legal and regulatory requirements;</p> | <p>(w) 检讨及监察本集团在遵守法律及监管规定方面的政策及常规；</p> |

- (x) to review and approve the annual corporate governance report and related disclosures in the annual and interim reports of the Group and ensuring compliance with relevant requirements under the Listing Rules or the rules of any other stock exchange in respect of which the securities of the Company are listed or quoted, or other laws, regulations, rules and codes as may be applicable to the Group (the “Applicable Laws”);
- (y) to make sure that appropriate monitoring systems are in place to ensure compliance against the relevant internal controls systems, processes and policies, and in particular to monitor the implementation of the Group’s plans to maintain high compliance with its own risk management standards;
- (z) to monitor each of the other Board committees from time to time established has duly discharged its duties and obligations in accordance with its terms of reference, the Listing Rules and any Applicable Laws;
- (aa) to monitor proper segregation of duties between the chairman and the chief executive of the Company;
- (x) 审查和批准年度公司管治报告和本集团的年报及中期报告中相关披露及确保遵守上市规则或任何其他本公司之证券上市或报价的证券交易所的规则、或适用于本集团的其他法律、法规、规则和守则(「适用法律」)；
- (y) 确保本集团有适当的监测系统以确保有关内部控制系统、过程和政策规定被遵循，特别是监察本集团严格实施对维持自身风险管理标准的计划；
- (z) 监察其他董事会不时成立之董事会委员会已按照其职权范围，上市规则及任何适用的法律正式履行其职责和义务；
- (aa) 监察本公司主席及行政总裁之间职责适当的区分；

- (bb) to develop and formalise the functions reserved to the Board and those to be delegated by the Board to the management of the Group, and to review those arrangements on a periodic basis to ensure that they remain appropriate to the needs of the Group;
- (cc) to review and monitor the Group's process of disclosure, including assessing and verifying the accuracy and materiality of inside information and determine the form and content of any required disclosure;
- (dd) to review and monitor the Group's communication policy with its shareholders to ensure a high degree of transparency and that the shareholders are informed of relevant information on a regular basis thus allowing them to evaluate the Group's performance and prospects;
- (ee) to review and monitor the Group's policies and practices on compliance with any requirement, direction and regulation that may be prescribed by the Board or contained in any constitutional documents of the Group or imposed by the Listing Rules, the Applicable Laws and other applicable organisational governance standards;
- (bb) 制定及规范那些保留予董事会的职能及那些转授予本集团管理层的职能，并定期检讨以确保有关安排符合本集团的需要；
- (cc) 检讨及监察集团的披露过程，包括评估和核实内幕消息的准确性和重要性，并确定任何需要披露的形式和内容；
- (dd) 检讨及监察本集团与股东的通信政策，以确保高透明度及使股东们能定期得到关于评估本集团的业绩和前景的基础的信息；
- (ee) 检讨及监察本集团在遵守任何由董事会所制定、或载于本集团的任何宪制性文件、或根据上市规则、适用法律或其他适用的企业管治标准下所规定的任何要求，指引和规定方面的政策及常规；

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| (ff) to review and monitor the training and continuous professional development of directors and senior management of the Group; | (ff) 检讨及监察本集团董事及高级管理人员的培训及持续专业发展； |
| (gg) to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors of the Group; | (gg) 制定、检讨及监察本集团雇员及董事的操守准则及合规手册(如有)； |
| (hh) to review the Group's compliance with the corporate governance code from time to time adopted by the Group and the disclosure in the corporate governance report to be contained in the Company's annual reports; | (hh) 检讨本集团遵守其不时采纳的企业管治守则的情况及在本公司年报中所刊载的企业管治报告内的披露； |
| (ii) to review from time to time as appropriate these terms of reference and the effectiveness of the Board and make any necessary changes; | (ii) 不时检讨这份职权范围和董事会的有效性，并采取任何必要的变更； |
| (jj) to do any such things to enable the Board to discharge its duties conferred on it by the Board from time to time; and | (jj) 致使董事会能够履行董事会不时指示的职责的任何事情；及 |
| (kk) to consider and implement other matters, as defined or assigned by the Board from time to time. | (kk) 考虑及执行董事会委派的其他事项。 |

7. Veto rights of the Committee

委员会的否决权

7.1 The Committee has the following veto rights notwithstanding approval by the Board. The Group cannot implement any of the following matters which has been vetoed by the Committee:

尽管已获董事会批准，委员会就下列事项有否决权。本集团不能执行委员会否决的以下事情：

(a) 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 non-executive Directors and the independent shareholders of the Company); and

(a) 批准任何属上市规则所界定及须经过独立股东批准才可进行的关连交易(如果批准此等交易是有条件性的，而条件是本公司独立非执行董事及独立股东批准有关交易，则不在此限)；及

8. Annual general meeting

股东周年大会

8.1 The chairman of the Committee or in his absence, another member of the Committee or failing this, his 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.

委员会的主席，或在委员会主席缺席时由另一名委员(或如该名委员未能出席，则其适当委任的代表)应出席本公司的股东周年大会，并就委员会的活动及其职责在股东周年大会上回应问题。

8.2 The 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.

本公司的管理层应确保外聘核数师出席股东周年大会，回答有关审计工作，编制核数师报告及其内容，会计政策以及核数师的独立性问题。

9. Continuing application of the articles of association of the Company

9.1 The articles of association 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.

10. Powers of the Board

10.1 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 or supplements 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, supplemented or revoked.

本公司组织章程细则的持续适用

就前文未有作出规范，但本公司组织章程细则作出了规范的董事会会议程序的规定，在可行的情况下适用于委员会的会议程序。

董事会权力

本职权范围所有规则及委员会通过的决议，可以由董事会在不违反公司组织章程细则及上市规则的前提下(包括上市规则之附录十四《企业管治守则》或本公司自行制定的企业管治常规守则(如被采用))，随时修订、补充及废除，惟有关修订、补充及废除，并不影响任何在有关行动作出前，委员会已经通过的决议或已采取的行动的有效性。

11. Publication of the terms of reference of the Committee 委员会职权范围的刊登

11.1 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. 委员会应在本公司的网站及联交所的网站公开其职权范围，解释其角色及董事会转授予其的权力。

Adopted on 10 June 2015

于2015年6月10日采纳

Procedural Standing Orders
applicable to the Committee
适用于委员会的议事程序规则

A. Procedural standing orders

委员会议事程序规则

A.1 These standing orders are the rules which apply to the terms of reference of the Committee and, in particular, the meetings of the Committee and/or resolutions to be passed by it.

此份议事程序规则为适用于委员会职权范围之程序规则，特别是有关委员会的会议及／或通过的决议。

B. Proceedings of the Committee

会议程序

B.1 *Notice of the meeting:*

会议通知：

(a) Unless otherwise agreed by all the Committee members, a meeting shall be called by at least seven 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 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.

(a) 除非委员会全体成员同意，召开委员会的会议通知期，不应少于七天。该通知应发给每名委员会会员及其他获邀出席的人士。不论通知期长短，委员会成员出席会议将被视为其放弃收到足期通知的权利，除非委员会成员出席该会议的目的为在会议开始之时，以会议没有得到正确地召开为理由，反对会议处理任何事项。

(Note: Regular board meetings should be called by at least 14 days' notice: cf: code provision A.1.3 of Appendix 14 to the Listing Rules)

(注：根据上市规则附录十四守则条文第A.1.3条的规定，召开董事会定期会议应发出至少14天通知)

- (b) A Committee member may or, 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 person orally or in writing or by telephone or by email or by facsimile transmission at the telephone number or facsimile number or address or email address 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.
- (b) 任何委员会成员或委员会秘书(应任何委员会成员的请求时)可于任何时候召集委员会会议。召开会议通告必须亲身以口头或以书面形式、或以电话、电子邮件或传真发出予各委员会成员(按该成员不时通知秘书的电话号码、传真号码、地址或电子邮箱地址)或按委员会成员不时议定的其他方式发出予各委员会成员。
- (c) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.
- (c) 口头方式作出的会议通知，应尽快(及在会议召开前)以书面方式确实。

(d) Notice of meeting shall state the purpose, date, time and place of the meeting. An agenda together with other 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 seven days (and in any event not less than three days) before the intended date of the Committee meeting (or such other period as all the Committee members may agree).

B.2 **Quorum:** The quorum of the Committee meeting shall be two members of the Committee.

B.3 **Attendance:** 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 executive Directors and the management of the Company.

(d) 会议通告必须说明开会目的、日期、时间和地点。议程及随附需委员就该会议目的而审阅的有关文件一般在预期召开委员会会议前七天(无论如何不少于三天)(或经所有委员同意的其他时段)送达各成员参阅。

法定人数：委员会会议法定人数为两位成员。

出席：本公司拥有会计和财务汇报功能的职员、内部核数主管(或任何主管承担类似工作，但被指定为不同职称)及外聘核数师的代表通常应出席委员会会议。其他董事会的成员亦有权出席会议。无论如何，委员会应至少每年一次在没有执行董事及管理层出席的情况下，会见外聘核数师。

B.4 **Frequency:** Meetings shall be held at least twice annually or more frequently if circumstances require. The external auditors may request the chairman of the Committee to convene a meeting, if they consider that one is necessary.

开会次数：每年最少开会两次或多于两次（若有所需）。如外聘核数师认为需要，可要求委员会主席召开会议。

B.5 Meetings may be held in person, or by means of telephone, electronic or other communication facilities which 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.

会议可由委员会成员亲身出席，或以电话、电子通讯、或其他可让出席会议的人员同时及即时与对方沟通的方式进行，而以上述方式出席会议等同于亲身出席有关会议。

C. **Written resolutions**

书面决议

C.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.

经由委员会全体成员签署通过的书面决议案与经由委员会会议通过的决议案具有同等效力，而有关书面决议案可由一名或以上委员会成员签署格式类似的多份文件组成。

D. **Minutes and reporting procedures**

会议纪录及汇报程序

D.1 The secretary shall, at the beginning of each meeting, ascertain and record the existence of any conflicts of interest and minute them accordingly. The relevant member of the Committee shall not be counted towards the quorum and he must abstain from voting on any resolution of the Committee in which he or any of his close associates has a material interest, unless the exceptions set out in note 1 to Appendix 3 to the Listing Rules apply.

秘书应在每次会议开始时查问是否有任何利益冲突并记录在会议纪录中。有关的委员会会员将不计入法定人数内、而除非上市规则附录三附注一适用，相关委员就他或其任何紧密联络人有重大利益的委员会决议必须放弃投票。

D.2 Full minutes of Committee meetings shall be kept by a duly appointed secretary of the meeting. Draft and final versions of minutes of the Committee meetings should be sent 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 signed, the secretary shall circulate the minutes and reports of the Committee to all members of the Board.

委员会的完整会议纪录应由正式委任的会议秘书保存。会议纪录的初稿及最后定稿应在会议后一段合理时间(一般指委员会会议结束后的14天内)内先后发送委员会全体成员,初稿供成员表达意见,最后定稿作其纪录之用。会议纪录获签署后,秘书应将委员会的会议纪录和报告传阅予董事会所有成员。

D.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.

委员会秘书应将就本公司财政年度年内委员会所有会议的会议纪录存档,以及具名纪录每名成员于委员会会议的出席率。

E. Reporting responsibilities

汇报责任

E.1 The Committee shall report to the Board after each meeting.

委员会应于每次委员会会议后向董事会作出汇报。