

GENERTEC UNIVERSAL MEDICAL GROUP COMPANY LIMITED
通用環球醫療集團有限公司

董事會審核委員會職權範圍
Terms of reference of
the Audit Committee of the Board of Directors

GENERTEC UNIVERSAL MEDICAL GROUP COMPANY LIMITED
通用環球醫療集團有限公司
(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”)會(“董事會”)審核委員會(“委員會”)
職權範圍

(中文本為翻譯稿，僅供參考用)

1. Constitution

- 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, and revised pursuant to a resolution passed by the Board on 20 November 2015 and on 19 December 2018, respectively.

組成

本委員會是按本公司董事會於 2013 年 4 月 23 日會議通過成立的。本職權範圍是按本公司董事會於 2015 年 6 月 10 日會議通過採納的，並根據本公司董事會分別於 2015 年 11 月 20 日及 2018 年 12 月 19 日通過的決議案所修訂的。

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**”).

成員

委員會由董事會從其非執行董事(包括獨立非執行董事)中委任組成，委員會人數最少三名，大部分須為獨立的。其中至少一名委員會成員須為按照香港聯合交易所有限公司(“**聯交所**”)證券上市規則(“**上市規則**”)第 3.21 條具備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。

- 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 two years 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.
- 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.
5. **Authority of the Committee**
- 5.1 The Committee may exercise the following powers:
- 現時負責審計本公司帳目的核數公司的前任合夥人在以下日期(以日期較後者為準)起計至少兩年內,不得擔任委員會的成員:
- (a) 他終止成為該公司合夥人的日期;或
(b) 他不再享有該公司財務利益的日期。
- 委員會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。
- 董事會或委員會可不時委任指定的一名委員會成員或本公司及其附屬公司(合稱"**本集團**")的任何人員或雇員為委員會的秘書。如委員會秘書缺席,出席委員會會議的成員可在他們當中推選或委任其他人擔任該會議的秘書。
- 經董事會及委員會分別通過決議,方可委任額外、更替或罷免委員會成員。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。
- 議事程式規則**
- 適用於委員會職權範圍之議事程式規則載列於此份職權範圍的附件。
- 委任代表**
- 委員會成員不能委任代表。
- 委員會的權力**
- 委員會可以行使以下權力:

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| (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; | (a) 向本集團的任何雇員及專業顧問(包括核數師)索取其所需的資料、要求上述人士準備及提交報告、出席委員會會議并提供所需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); | (b) 監控本集團管理人員在履行職務時有否違反董事會訂下的政策或適用的法律、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規則); |
| (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; | (c) 調查本職權範圍中的任何活動及所有涉及本集團的懷疑欺詐事件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 procedures and system; | (d) 評審本集團內部監管措施及系統; |
| (e) to review the performance of the Group's employees in the accounting and internal audit department; | (e) 評審本集團的會計及內部核數部門雇員的表現; |
| (f) to make recommendations to the Board for the improvement of the Group's internal control procedures and system; | (f) 向董事會提出建議改善本集團內部監控措施或系統; |
| (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) 要求董事會採取任何必要行為,包括召開股東大會,更替及罷免本集團的核數師; |
| (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) 如委員會覺得有需要,可就涉及本職權範圍的事宜對外尋求法律或其他獨立專業意見,并由本公司支付有關費用,以及確保具相關經驗及專業才能的外界人士出席委員會會議; |
| (i) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company; | (i) 如委員會覺得有需要,可委託製作報告或進行調查以協助履行其職務,并由本公司支付有關費用; |

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| (j) | to have access to sufficient resources in order to perform its duties; | (j) | 可取得足夠資源以履行其職務; |
| (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) | 對本職權範圍及履行其職權的有效性作每年一次的檢討並向董事會提出其認為需要的修訂建議; 及 |
| (l) | to exercise such powers as the Committee may consider necessary and expedient so that its duties under section 6 below can be properly discharged. | (l) | 為使委員會能恰當地執行其於第 6 章項下的職責, 行使其認為有需要及權宜的權力。 |

5.2 The Company should provide the Committee sufficient resources to perform its duties. 本公司應提供充足資源予委員會以履行其職責。

6. **Duties of the Committee**

委員會的職責

6.1 The duties of the Committee shall be:

委員會負責履行以下職責:

Relationship with the Company's auditors

與本公司核數師的關係

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| (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 standards. The Committee should discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences; | (b) | 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式是否有效。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; |
| (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; | (c) | 如多於一家外聘核數師公司參與核數工作時, 於核數工作開始前先與每一外聘核數師公司討論核數性質及範疇及有關申報責任, 及確保他們能互相配合; |

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| <p>(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;</p> | <p>(d) 就外聘核數師提供非核數服務制定政策，并予以執行。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并提出建議；</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>(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;</p> | <p>(e) 監察本公司的財務報表以及年度報告及帳目、中期報告及(若擬刊發)季度報告的完整性，并審閱報表及報告所載有關財務申報的重大意見；</p> |
| <p>(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:</p> <ul style="list-style-type: none"> (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; | <p>(f) 在向董事會提交有關報告(本公司的年度報告及帳目、中期報告及(若擬刊發)季度報告)前，委員會應特別針對下列事項加以審閱：</p> <ul style="list-style-type: none"> (i) 會計政策及實務的任何更改； (ii) 涉及重要判斷性的地方； (iii) 因核數而出現的重大調整； (iv) 持續經營的假設及任何保留意見； (v) 是否遵守會計準則； (vi) 是否遵守有關財務申報的上市規則及法律規定； |

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| <p>(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;</p> | <p>(vii) 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)是否按照有關協議的條款而執行;</p> |
| <p>(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;</p> | <p>(viii) 是否所有相關專案已足夠地披露於本集團的財務報表，及有關披露是否可以公平地展示本集團的財政狀況;</p> |
| <p>(ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and</p> | <p>(ix) 在該等報告及帳目中所反映或需反映的任何重大或不尋常項目;及</p> |
| <p>(x) the cashflow position of the Group;</p> | <p>(x) 本集團現金流量的狀況;</p> |
| <p>and to provide advice and comments thereon to the Board;</p> | |
| <p>(g) in regard to (f) above:</p> | <p>(g) 就上述(f)項而言:</p> |
| <p>(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</p> | <p>(i) 委員會成員應與董事會及本集團的高級管理人員進行商議。委員會須至少每年與本公司的核數師開會兩次;及</p> |
| <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，并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>(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);</p> | <p>(h) 與核數師討論中期評審及年度審核所遇上的問題及作出的保留意見、及核數師認為應當討論的其他事項(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體系

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| (i) to review the Company's financial controls, and unless expressly addressed by the Risk Control Committee of the Board, or by the Board itself, to review the Company's risk management and internal control systems; | (i) 檢討本公司的財務監控，以及（除非董事會風險控制委員會又或董事會本身明確處理）檢討本公司的風險管理及內部監控系統； |
| (j) to discuss the risk management and internal control system with management to ensure that management has performed its duty to have an effective 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; | (j) 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會計及財務彙報職能的預算是否充足； |
| (k) 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; | (k) 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； |
| (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; | (l) 如果設有內部審核功能，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有足夠資源運作；並且在本公司內部有適當的地位；以及檢討及監察其成效； |
| (m) to review the Group's financial and accounting policies and practices; | (m) 檢討本集團的財務及會計政策及實務； |
| (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; | (n) 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； |
| (o) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter; | (o) 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； |

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| (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) 於董事、財務總監、內部監控經理或內部核數部門主管離職時，接見有關人員并瞭解其離職原因； |
| (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; | (q) 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； |
| (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; | (r) 考慮委任任何人士作為審核委員會成員、核數師、財務工作人員，以填補空缺或增設有關職務或考慮罷免上述任何人士； |
| (s) to report to the Board on the matters set out above; | (s) 就上述事宜向董事會彙報； |
| (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; | (t) 檢討本公司設定的以下安排：本公司雇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； |
| (u) to act as the key representative body for overseeing the Company's relations with the external auditor; | (u) 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； |

Corporate governance functions

企業管治職能

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| (v) to develop and review the Group's policies and practices on corporate governance and make recommendations to the Board; | (v) 制定及檢討本集團的企業管治政策及常規，并向董事會提出建議； |
| (w) to review and monitor the Group's policies and practices on compliance with legal and regulatory requirements; | (w) 檢討及監察本集團在遵守法律及監管規定方面的政策及常規； |

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| <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”);</p> | <p>(x) 審查和批准年度公司管治報告和本集團的年報及中期報告中相關披露及確保遵守上市規則或任何其他本公司之證券上市或報價的證券交易所的規則、或適用於本集團的其他法律、法規、規則和守則(“適用法律”);</p> |
| <p>(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;</p> | <p>(y) 確保本集團有適當的監測系統以確保有關內部控制系統、過程和政策規定被遵循，特別是監察本集團嚴格實施對維持自身風險管理標準的計劃;</p> |
| <p>(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;</p> | <p>(z) 監察其他董事會不時成立之董事會委員會已按照其職權範圍，上市規則及任何適用的法律正式履行其職責和義務;</p> |
| <p>(aa) to monitor proper segregation of duties between the chairman and the chief executive of the Company;</p> | <p>(aa) 監察本公司主席及行政總裁之間職責適當的區分;</p> |
| <p>(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;</p> | <p>(bb) 制定及規範那些保留予董事會的職能及那些轉授予本集團管理層的職能，并定期檢討以確保有關安排符合本集團的需要;</p> |
| <p>(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;</p> | <p>(cc) 檢討及監察集團的披露過程，包括評估和核實內幕消息的準確性和重要性，并確定任何需要披露的形式和內容;</p> |
| <p>(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;</p> | <p>(dd) 檢討及監察本集團與股東的通信政策，以確保高透明度及使股東們能定期得到關於評估本集團的業績和前景的基礎的資訊;</p> |

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| (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; | (ee) 檢討及監察本集團在遵守任何由董事會所制定、或載於本集團的任何憲制性文件、或根據上市規則、適用法律或其他適用的企業管治標準下所規定的任何要求，指引和規定方面的政策及常規； |
| (ff) to review and monitor the training and continuous professional development of directors and senior management of the Group; | (ff) 檢討及監察本集團董事及高級管理人員的培訓及持續專業發展； |
| (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、檢討及監察本集團雇員及董事的操守準則及合規手冊（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) 檢討本集團遵守其不時採納的企業管治守則的情況及在本公司年報中所刊載的企業管治報告內的披露； |
| (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) 不時檢討這份職權範圍和董事會的有效性，并採取任何必要的變更； |
| (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) 致使董事會能夠履行董事會不時指示的職責的任何事情；及 |
| (kk) to consider and implement other matters, as defined or assigned by the Board from time to time. | (kk) 考慮及執行董事會委派的其他事項。 |

7. Veto rights of the Committee

委員會的否決權

- 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:

儘管已獲董事會批准，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：

(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(如果批准此等交易是有條件性的, 而條件是本公司獨立非執行董事及獨立股東批准有關交易, 則不在此限。); 及

8. Annual general meeting

股東周年大會

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.

委員會的主席, 或在委員會主席缺席時由另一名委員(或如該名委員未能出席, 則其適當委任的代表)應出席本公司的股東周年大會, 并就委員會的活動及其職責在股東周年大會上回應問題。

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。

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

本公司組織章程細則的持續適用

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.

就前文未有作出規範, 但本公司組織章程細則作出了規範的董事會會議程式的規定, 在可行的情況下適用於委員會的會議程式。

10. Powers of the Board

董事會權力

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組織章程細則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，并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。

11. **Publication of the terms of reference of the Committee**

委員會職權範圍的刊登

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。

**Procedural Standing Orders
applicable to the Committee**
適用於委員會的議事程式規則

A. Procedural standing orders

委員會議事程序規則

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.

此份議事程式規則為適用於委員會職權範圍之程序規則，特別是有關委員會的會議及／或通過的決議。

B. Proceedings of the Committee

會議程序

B.1 *Notice of the meeting:*

會議通知：

(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) 除非委員會全體成員同意，召開委員會的會議通知期，不應少於七天。該通知應發給每名委員會會員及其他獲邀出席的人士。不論通知期長短，委員會成員出席會議將被視為其放棄收到足期通知的權利，除非委員會成員出席該會議的目的為在會議開始之時，以會議沒有得到正確地召開為理由，反對會議處理任何事項。

(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：根據上市規則附錄十四守則條文第A.1.3條的規定，召開董事會定期會議應發出至少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) 任何委員會成員或委員會秘書（應任何委員會成員的請求時）可於任何時候召集委員會會議。召開會議通告必須親身以口頭或以書面形式、或以電話、電子郵件或傳真發出予各委員會成員（按該成員不時通知秘書的電話號碼、傳真號碼、地址或電子郵箱位址）或按委員會成員不時議定的其他方式發出予各委員會成員。

- (c) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.
- (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.
- 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.
- 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.
- C. **Written resolutions**
- (c) 口頭方式作出的會議通知，應儘快(及在會議召開前)以書面方式確實。
- (d) 會議通告必須說明開會目的、日期、時間和地點。議程及隨附需委員就該會議目的而審閱的有關文件一般在預期召開委員會會議前七天(無論如何不少於三天)(或經所有委員同意的其他時段)送達各成員參閱。
- 法定人數:** 委員會會議法定人數為兩位成員。
- 出席:** 本公司擁有會計和財務彙報功能的職員、內部核數主管(或任何主管承擔類似工作,但被指定為不同職稱)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執行董事及管理層出席的情況下,會見外聘核數師。
- 開會次數:** 每年最少開會兩次或多於兩次(若有所需)。如外聘核數師認為需要,可要求委員會主席召開會議。
- 會議可由委員會成員親身出席,或以電話、電子通訊、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。
- 書面決議**

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.

D. Minutes and reporting procedures

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.

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.

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.

E. Reporting responsibilities

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

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。

會議紀錄及彙報程式

秘書應在每次會議開始時查問是否有任何利益衝突并記錄在會議紀錄中。有關的委員會會員將不計入法定人數內、而除非上市規則附錄三附注一適用，相關委員就他或其任何緊密連絡人有重大利益的委員會決議必須放棄投票。

委員會的完整會議紀錄應由正式委任的會議秘書保存。會議紀錄的初稿及最後定稿應在會議後一段合理時間(一般指委員會會議結束後的14天內)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。

委員會秘書應將就本公司財政年度年內委員會所有會議的會議紀錄存檔，以及具名紀錄每名成員於委員會會議的出席率。

彙報責任

委員會應於每次委員會會議後向董事會作出彙報。