

**YuanShengTai Dairy Farm Limited**  
**原生態牧業有限公司**

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

YuanShengTai Dairy Farm Limited

原生態牧業有限公司

(the “Company” and “本公司”)

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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

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(中文本為翻譯稿，僅供考用)

1. **Constitution**

**組成**

1.1 The Committee is established pursuant to a resolution passed by the Board at its meeting held on 7 November 2013.

本委員會是按本公司董事會於2013年11月7日會議通過成立的。

2. **Membership**

**成員**

2.1 Members of the Committee shall be appointed by the Board 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 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 3.10(2) of the Rules (the “Listing Rules”) Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

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，大部分需為獨立的。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3.10(2)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。

- 2.1A 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 (2) 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.
- 2.2 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.
- 2.3 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.
- 2.4 The appointment of the members of the Committee may be revoked, 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.

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，不得擔任本公司審核委員會的成員：

- (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。

本公司的公司秘書為委員會的秘書。如委員會秘書缺席，出席的委員會將在他們當中選出秘書或委任其他人擔任秘書。

經董事會及委員會分別通過決議，方可委任額外或罷免委員會成員。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。

### **3. Proceedings of the Committee**

### **會議程序**

#### **3.1 Notice:**

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.

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

- (b) 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 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 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.
- (c) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.

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。該通知應發給所有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受到定期通知的權利，除非出席該會議的委員會成員的目的為在會議開始之時，以會議還沒有得到正確地召開為理由，反對會議處理任何事項。

*(注：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)*

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、傳真或其他委員會成員不時議定的方式發出予各委員會成員（以該成員最後通知秘書的電話號碼、傳真號碼、地址或電子郵箱地址為準）。

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) Notice of meeting shall state the purpose, 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).
- 3.2 **Quorum:** The quorum of the Committee meeting shall be two members of the Committee.
- 3.3 **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 members of the Executive Board and the management of the Company.
- 3.4 **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.
- 3.5 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.
- 會議通告必須說明開會目的、時間和地點。議程及隨附有關文件一般在預期召開委員會會議前 7 天(無論如何不少於 3 天)(或其他經所有委員同意的其他時段)送達各成員參閱。
- 法定人數:** 法定人數為兩位成員。
- 出席:** 列席: 本公司擁有會計和財務報告功能的職員、本公司內部核數的主管(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。
- 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、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。

#### **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.

#### **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。

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

- 5.1 A Committee member may not appoint any alternate.

#### **委任代表**

委員會成員不能委任代表。

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

- 6.1 The Committee may exercise the following powers:

#### **審核委員會的權力**

委員會可以行使以下權力：

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| <p>(a) to seek any information it requires from any employee of the Company and its subsidiaries (hereinafter collectively referred to as “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;</p> | <p>(a) 要求本公司及其任何附屬公司(合稱“本集團”)的任何僱員及專業顧問(包括核數師)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；</p> |
| <p>(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);</p>  | <p>(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)；</p>       |
| <p>(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;</p>   | <p>(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；</p>                      |
| <p>(d) to review the Group’s internal control procedures and system;</p>  | <p>(d) 評審本集團內部監管措施及系統；</p>  |
| <p>(e) to review the performance of the Group’s employees in the accounting and internal audit department;</p>  | <p>(e) 評審本集團的會計及內部核數部門僱員的表現；</p>  |

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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 convene a shareholders' meeting (if necessary) for 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 duties properly;  | (g) 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；                          |
| (h) to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the auditors of the Group;  | (h) 要求董事會採取任何必要行為，包括召開特別股東大會，更替及罷免本集團的核數師；                                   |
| (i) 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, if it considers this necessary;   | (i) 如委員會覺得有需要，可就涉及本職權範圍的事宜向有相關經驗及專業才能的獨立第三方尋求獨立法律及其他專業意見，並由本公司支付有關費用；        |
| (j) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company;   | (j) 如委員會覺得有需要，可委托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;   | (k) 可取得足夠資源以履行其職務;   |
| (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; | (l) 當委員會及董事會在挑選、委任、辭退外聘核數師事宜上意見不合時，本公司應於公司年度報告中的企業管治報告說明委員會的建議及董事會不採納其建議的原因; |
| (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; and   | (m) 每年檢討本職權範圍及其有效性，如委員會覺得有需要，可向董事會提供修改建議 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.

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

## 7. **Duties**

7.1 The duties of the Committee shall be:

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

(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 other terms of engagement of the external auditor, and any questions of its resignation or dismissal;

(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 auditor the nature and scope of the audit and reporting obligations before the audit commences;

(c) to discuss with the 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;

(n) 為使委員會能恰當地執行其於第七章項下的責任，行使其認為有需要及有益的權力。

委員會應獲供給充足資源以履行其職責。

## **審核委員會的責任**

審核委員會負責履行以下責任：

### ***與本公司核數師的關係***

(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) 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；審核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) 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；如多於一家外聘核數師公司參與核數工作時，確保他們能互相配合；

- (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;
- (d) 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。

#### *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 to review significant financial reporting judgments contained in them;
- (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，並審閱報表及報告所載有關財務申報的重大意見;
- (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:
- (f) 在向董事會提交有關(本公司的年度報告及帳目、中期報告及(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：
- (i) any changes in accounting policies and practices;
  - (i) 會計政策及實務的任何更改；
  - (ii) major judgmental areas;
  - (ii) 涉及重要判斷性的地方；
  - (iii) significant adjustments resulting from the audit;
  - (iii) 因核數而出現的重大調整；

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| (iv) the going concern assumption and any qualifications;   | (iv) 本集團持繼續經營的假設及任何保留意見；  |
| (v) compliance with accounting standards;   | (v) 是否遵守會計準則；   |
| (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;   | (vi) 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; | (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) 財務報表的展示方式或披露資料，是否達到增加本集團透明度，及足夠地令投資者可以公平地理解本集團及本公司的財政狀況； |
| (ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and  | (ix) 考慮該等報告及帳目中所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；  |
| (g) in regard to (f) above:   | (g) 就上述(f)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>(h) 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>(h) 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>(i) to review the Company's financial controls, and unless expressly addressed by a separate risk committees, or by the Board itself, to review the Company's risk management and internal control systems;</p>   | <p>(i) 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>(j) to discuss the risk management and internal control systems 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 programmes and budget of the Company's accounting and financial reporting function;</p> | <p>(j) 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會計及財務彙報職能的預算是否充足；</p> |
| <p>(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;</p>  | <p>(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；</p>  |

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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>(m) to review the Group's financial and accounting policies and practices;</p>  | <p>(m) 檢討本集團的財務及會計政策及實務；</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) 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>(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) 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>(p) 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;</p>  | <p>(p) 於本公司董事、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>(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>(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) 考慮董事會要求增加、更替及罷免審核委員會成員、核數師、財務(含內部核數部門)工作人員、的建議；</p>                              |
| <p>(s) to report to the Board on the matters set out above;</p>  | <p>(s) 就上述事宜向董事會彙報；</p>   |

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| <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) 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> |
| <p>(u) to act as the key representative body for overseeing the issuer's relations with the external auditor;</p>  | <p>(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。</p>   |
| <p>(v) to consider other matters, as defined or assigned by the Board from time to time.</p>   | <p>(v) 考慮及執行董事會委派的其他事項。</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>(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); and</p> | <p>(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董事及獨立股東批准有關交易，則不在此限。即：董事會有權以前述的條件，批准關連交易)；及</p> |
| <p>(b) to employ or dismiss the Group's financial controller or the internal audit manager.</p>  | <p>(b) 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 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 associates has a material interest, unless the exceptions set out in note 1 to Appendix 3 to the Listing Rules apply.

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 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.

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.

## 10. **Reporting responsibilities**

The Committee shall report to the Board after each meeting.

## 11. **Annual general meeting**

11.1 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.

## **會議紀錄**

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。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聯繫人有重大利益的委員會決議必需放棄投票。

委員會的完整會議紀錄應由正式委任的會議秘書（通常為公司秘書）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。

## **匯報責任**

委員會應於每次委員會會議後向董事會作出匯報。

## **股東周年大會**

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）應出席股東周年大會，並就委員會的活動及其職責在股東周年大會上回應問題。

- 11.2 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.
- 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。

**12. Continuing application of the articles of association of the Company**

**本公司組織章程的持續適用**

- 12.1 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。

**13. Powers of the Board**

**董事會權力**

- 13.1 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.
- 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。

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

**委員會職權範圍的刊登**

- 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。

Revised on 29 December 2018 with effective from 1 January 2019  
於 2018 年 12 月 29 日修訂並於 2019 年 1 月 1 日起生效