

## **E. BON HOLDINGS LIMITED 怡邦行控股有限公司**

### **Audit Committee 審核委員會**

#### **Terms of Reference 職權範圍**

#### ***Membership 成員***

1. The Committee shall be appointed by the Board from amongst the Non-Executive Directors of the Company and shall consist of not less than three members, a majority of whom should be independent. A quorum shall be two members.  
委員會成員須由董事會從公司的非執行董事中委任。委員會最少須由三名成員組成，其中大部分應為獨立人士。委員會的法定人數為兩人。
2. The Chairman of the Committee shall be appointed by the Board and should be an independent director.  
委員會主席須由董事會委任，並且應為獨立董事。

#### ***Attendance at meetings 出席會議***

1. Attendees shall normally include Committee's members, the Finance Director, the Head of Internal Audit (where an internal audit function exists), a representative of the external auditors and those with meaningful input to the Committee's activities. However, at least once a year the Committee shall meet with the external and internal auditors (if any) without executive Board members present.  
出席人員一般包括審核委員會成員、財務總監、內部核數部門主管(如公司設有內部核數部門)、外聘核數師的代表及對審核委員會的事宜投入有意義工作的人士。然而，審核委員會應每年最少一次在董事會執行董事避席的情況下，與外聘核數師及內部核數師(如有)舉行會議。
2. The company secretary shall be the secretary of the Committee. The secretary of the Committee or in his absence, his representative or any one member, shall be the secretary of the meetings of the Committee.  
委員會秘書為公司秘書。委員會秘書或其未克出席，其代表或任何一位審計委員會會員將出任委員會會議秘書。

## **Voting 投票**

Questions arising at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the Chairman of the meeting who shall be the Chairman of the Committee (or, in his/her absence, the Deputy or Vice Chairman (if any) of the Committee who shall be an Independent Non-executive Director, and in the absence of both such Chairman and Deputy/Vice Chairman, any one member of the Committee who: (a) is an Independent Non-executive Director; (b) is present thereat; and (c) is elected by the members present to chair the meeting) shall have a second or casting vote.

在任何會議上提出的問題以出席成員投票所得的多數票取決，若贊成與反對的票數相同，則擔任會議的主席（即委員會主席）（如彼缺席，則為由獨立非執行董事所擔任的委員會代理主席或副主席（如有），以及如該名主席及該名代理／副主席二人皆缺席，則為委員會任何一名成員，而該名成員須：(a)為獨立非執行董事；(b)正出席會議；及(c)由出席成員選出主持會議）有權投第二票或決定票。

## **Resolutions in writing 書面決議案**

A resolution in writing signed by all of the members for the time being in Hong Kong shall be as valid and effectual as if it had been passed at a meeting of the Committee. Any such resolution may be contained in a single document or may consist of several documents all in like form. In the event of there being only one member for the time being in Hong Kong, a resolution may be signed by that member and any one other member. In the event of there being no member for the time being in Hong Kong, a resolution may be signed by any two members.

由其時全部身在香港的成員簽署的書面決議案的效力與作用，猶如其在委員會會議上獲通過一樣。任何此類決議案可為單一份文件或包含多份同樣格式的文件。若其時只有一名成員身在香港，則決議案可由該名成員及任何一名其他成員簽署。若其時並無成員身在香港，則決議案可由任何兩名成員簽署。

## **Frequency of meetings 會議次數**

Meetings shall be held not less than twice a year. The external auditors may request a meeting if they consider that one is necessary.

會議次數應不少於每年兩次。外聘核數師如認為有需要，可要求召開會議。

## **Authority 權力**

1. The Committee is authorised by the Board to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the Committee.

董事會授權審核委員會按照其職權範圍進行任何調查。委員會有權向任何僱員索取任何所需資料，而所有僱員獲指示與委員會合作，滿足其任何要求。

2. The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

董事會授權審核委員會向外諮詢法律或其他獨立的專業意見；如有需要，可邀請具備相關經驗及專業知識的外界人士出席會議。

## **Duties 職務**

The duties of the Committee shall be :

審核委員會的職務如下：

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

#### *與本公司核數師的關係*

- (a) to be primarily responsible for making recommendations to the board on the appointment, reappointment and removal of the external auditor, and to approve the remuneration and terms of engagement of the external auditor, and any questions of its resignation or dismissal;  
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 [and ensure co-ordination where more than one audit firm is involved];

按適用的標準檢討及監察外聘核數師是否獨立客觀及核數程序是否有效；委員會應於核數工作開始前先與核數師討論核數性質及範疇及有關申報責任；[如有超過一家核數師事務所參與工作，則應確保他們互相協調；]

- (c) 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 audit committee should report to the board, identifying and making recommendations on any matters where action or improvement is needed;

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該負責核數的公司的本土或國際業務的一部分的任何機構。審核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；

- (d) 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，負責監察二者之間的關係；

#### *Review of the Company’s financial information*

#### *審閱本公司的財務資料*

- (e) to monitor integrity of the Company’s financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgements contained in them. In reviewing these reports before submission to the board, the committee should focus particularly on:

監察本公司的財務報表以及年度報告及賬目、半年度報告及(若擬刊發)季度報告的完整性，並審閱報表及報告所載有關財務申報的重大意見。委員會在向董事會提交有關報表及報告時，應特別針對下列事項加以審閱：

- (i) any changes in accounting policies and practices;  
會計政策及實務的任何更改；
- (ii) major judgmental areas;  
涉及重要判斷的地方；
- (iii) significant adjustments resulting from audit;  
因核數而出現的重大調整；
- (iv) the going concern assumptions and qualifications;  
企業持續經營的假設及任何保留意見；

- (v) compliance with accounting standards; and  
是否遵守會計準則；及
  - (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；
- (f) Regarding (e) above:-  
就上述(e)項而言：－
- (i) members of the committee should liaise with the board and Senior Management and the committee must meet, at least twice a year, with the Company's auditors; and  
委員會成員應與董事會及高級管理人員聯絡。委員會須至少每年與本公司的核數師開會兩次；及
  - (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;  
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的屬下會計及財務匯報職員、監察主任或核數師提出的事項；
- (g) to discuss problems and reservations arising from the interim and final audits, and any matters the auditor may wish to discuss (in the absence of management where necessary);  
與核數師討論在中期及全年帳目審核中出現的問題及存疑之處，以及核數師希望討論的其他事宜（如有需要，可在管理層避席的情況下進行）；

*Oversight of the Company's financing 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

- (h) to review the Company's risk management and internal control systems covering all controls; including financial, operational and compliance controls;  
檢討本公司的風險管理及內部監控系統，有關檢討涵蓋所有監控方面，包括財務監控、運作監控及合規監控；

- (i) 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 budgets of the Company's accounting, internal audit (and financial reporting functions);  
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、內部審核及財務匯報職能方面的資源、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亦是否充足；
- (j) 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 and review the statements concerning risk management and internal control to be included in the annual report;  
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，及審閱載入年報的有關風險管理及內部監控的陳述；
- (k) where an internal audit function exists, to ensure co-ordination between the internal and external auditors, to review and approve the annual internal audit plan, to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company for it to carry out an analysis and independent appraisal of the adequacy and effectiveness of the Company's financial reporting system and risk management and internal control systems, and to review and monitor the effectiveness of the internal audit function;  
如公司設有內部核數部門，確保內部和外聘核數師的工作得到協調；審閱並批准年度內部審核計劃；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，以對本公司的財務申報制度、風險管理及內部監控系統是否足夠及有效進行分析及獨立評估；以及檢討及監察內部審核功能的成效；
- (l) to review the group's financial and accounting policies and practices;  
檢討集團的財務及會計政策及實務；
- (m) 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;  
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、財務賬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；

- (n) to review the Company's statement on internal control systems (where one is included in the annual report) prior to endorsement by the board;  
如年報載有關於公司內部監控制度的陳述，則應於提呈董事會審批前先行審閱；
- (o) 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) to report to the board on the matters in the Code Provisions in the Listing Rules;  
就《上市規則》守則條文所載之事宜向董事會匯報；
- (q) 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; and  
檢討本公司設定的以下安排：本公司僱員可暗中就財務匯報、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；及
- (r) to consider other topics, as defined by the board;  
研究其他由董事會界定的課題。

*Oversight of the Company's corporate governance matters*

*監管本公司的企業管治事宜*

- (s) to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;  
制定及檢討本公司的企業管治政策及常規，並向董事會提出建議；
- (t) to review and monitor the training and continuous professional development of Directors and Senior Management;  
檢討及監察董事及高級管理人員的培訓及持續專業發展；
- (u) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;  
檢討及監察本公司對遵守法律及監管規定的政策及常規；

- (v) to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and Directors; and  
制定、檢討及監察適用於僱員及董事的操守準則及合規手冊（如有）；及
- (w) to consider other topics, as defined by the Board.  
研究其它由董事會界定的課題。

Without prejudice to the generality of the foregoing, the Committee shall report back to the Board on its decisions or recommendations, unless there are legal or regulatory restrictions on its ability to do so (such as a restriction on disclosure due to regulatory requirements). The reporting shall be done by the Chairman of the Committee or any such other person designated by the Committee.

在不損害上述的一般性原則下，委員會須向董事會匯報其決定或建議，除非委員會受法律或監管限制（例如因監管規定限制其披露）而不能作出匯報。匯報由委員會主席或任何其他由委員會指派的人士負責。

### **Reporting procedures 彙報程式**

The secretary or his representative shall circulate the minutes of meetings and reports of the Committee to all members of the Board within a reasonable time after the meeting.

審核委員會秘書或其代表應在會議後一段合理時間內將委員會的會議記錄及報告向董事會全體成員傳閱。

April 2016

二零一六年四月