

E. BON HOLDINGS LIMITED 怡邦行控股有限公司

Audit Committee 审核委员会

Terms of Reference 职权范围

Membership 成员

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.
委员会成员须由董事会从公司的非执行董事中委任。委员会最少须由三名成员组成，其中大部分应为独立人士。委员会的法定人数为两人。
2. The Chairman of the Committee shall be appointed by the Board and should be an independent director.
委员会主席须由董事会委任，并且应为独立董事。

Attendance at meetings 出席会议

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.
出席人员一般包括审核委员会成员、财务总监、内部核数部门主管(如公司设有内部核数部门)、外聘核数师的代表及对审核委员会的事宜投入有意义工作的人士。然而，审核委员会应每年最少一次在董事会执行董事避席的情况下，与外聘核数师及内部核数师(如有)举行会议。
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.
委员会秘书为公司秘书。委员会秘书或其未克出席，其代表或任何一位审计委员会会员将出任委员会会议秘书。

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.

在任何会议上提出的问题以出席成员投票所得的多数票取决，若赞成与反对的票数相同，则担任会议的主席（即委员会主席）（如彼缺席，则由独立非执行董事所担任的委员会代理主席或副主席（如有），以及如该名主席及该名代理／副主席二人皆缺席，则为委员会任何一名成员，而该名成员须：(a)为独立非执行董事；(b)正出席会议；及(c)由出席成员选出主持会议）有权投第二票或决定票。

Resolutions in writing 书面决议案

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.

由其时全部身在香港的成员签署的书面决议案的效力与作用，犹如其在委员会会议上获通过一样。任何此类决议案可为单一份文件或包含多份同样格式的文件。若其时只有一名成员身在香港，则决议案可由该名成员及任何一名其他成员签署。若其时并无成员身在香港，则决议案可由任何两名成员签署。

Frequency of meetings 会议次数

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

会议次数应不少于每年两次。外聘核数师如认为有需要，可要求召开会议。

Authority 权力

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.

董事会授权审核委员会按照其职权范围进行任何调查。委员会有权向任何雇员索取任何所需资料，而所有雇员获指示与委员会合作，满足其任何要求。

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.

董事会授权审核委员会向外咨询法律或其他独立的专业意见；如有需要，可邀请具备相关经验及专业知识的外界人士出席会议。

Duties 职务

The duties of the Committee shall be :

审核委员会的职务如下：

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;
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 [and ensure co-ordination where more than one audit firm is involved];

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；[如有超过一家核数师事务所参与工作，则应确保他们互相协调；]

- (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于该负责核数的公司的本土或国际业务的一部分的任何机构。审核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；

- (d) to act as the key representative body for overseeing the Company’s relations with the external auditor;

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；

Review of the Company’s financial information

审阅本公司的财务资料

- (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:

监察本公司的财务报表以及年度报告及账目、半年度报告及(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。委员会在向董事会提交有关报表及报告时，应特别针对下列事项加以审阅：

- (i) any changes in accounting policies and practices;
会计政策及实务的任何更改；
- (ii) major judgmental areas;
涉及重要判断的地方；
- (iii) significant adjustments resulting from audit;
因核数而出现的重大调整；
- (iv) the going concern assumptions and qualifications;
企业持续经营的假设及任何保留意见；

- (v) compliance with accounting standards; and
是否遵守会计准则；及
- (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;
是否遵守有关财务申报的《上市规则》及法律规定；
- (f) Regarding (e) above:-
就上述(e)项而言：—
 - (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
委员会成员应与董事会及高级管理人员联络。委员会须至少每年与本公司的核数师开会两次；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;
委员会应考虑于该等报告及账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的属下会计及财务汇报职员、监察主任或核数师提出的事项；
- (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);
与核数师讨论在中期及全年账目审核中出现的问题及存疑之处，以及核数师希望讨论的其他事宜（如有需要，可在管理层避席的情况下进行）；

Oversight of the Company's financing reporting system, risk management and internal control systems

监管本公司财务申报制度、风险管理及内部监控系统

- (h) to review the Company's risk management and internal control systems covering all controls; including financial, operational and compliance controls;
检讨本公司的风险管理及内部监控系统，有关检讨涵盖所有监控方面，包括财务监控、运作监控及合规监控；

- (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);
与管理层讨论风险管理及内部监控系统，确保管理层已履行职责建立有效的系统，讨论内容应包括本公司在会计、内部审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预算亦是否充足；
- (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;
主动或应董事会的委派，就有关风险管理及内部监控事宜的重要调查结果及管理层对调查结果的响应进行研究，及审阅加载年报的有关风险管理及内部监控的陈述；
- (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;
如公司设有内部核数部门，确保内部和外聘核数师的工作得到协调；审阅并批准年度内部审计计划；确保内部审计功能在本公司内部有足够资源运作，并且有适当的地位，以对本公司的财务申报制度、风险管理及内部监控系统是否足够及有效进行分析及独立评估；以及检讨及监察内部审计功能的成效；
- (l) to review the group's financial and accounting policies and practices;
检讨集团的财务及会计政策及实务；
- (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;
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、财务账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响应；

- (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;
如年报载有关于公司内部监控制度的陈述，则应于提呈董事会审批前先行审阅；
- (o) to ensure that the board will provide a timely response to the issues raised in the external auditor's management letter;
确保董事会及时响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) to report to the board on the matters in the Code Provisions in the Listing Rules;
就《上市规则》守则条文所载之事宜向董事会汇报；
- (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
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；及
- (r) to consider other topics, as defined by the board;
研究其他由董事会界定的课题。

Oversight of the Company's corporate governance matters

监管本公司的企业管治事宜

- (s) to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;
制定及检讨本公司的企业管治政策及常规，并向董事会提出建议；
- (t) to review and monitor the training and continuous professional development of Directors and Senior Management;
检讨及监察董事及高级管理人员的培训及持续专业发展；
- (u) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
检讨及监察本公司对遵守法律及监管规定的政策及常规；

- (v) to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and Directors; and
制定、检讨及监察适用于雇员及董事的操守准则及合规手册（如有）；及
- (w) to consider other topics, as defined by the Board.
研究其它由董事会界定的课题。

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.

在不损害上述的一般性原则下，委员会须向董事会汇报其决定或建议，除非委员会受法律或监管限制（例如因监管规定限制其披露）而不能作出汇报。汇报由委员会主席或任何其他由委员会指派的人士负责。

Reporting procedures 汇报程序

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.

审核委员会秘书或其代表应在会议后一段合理时间内将委员会的会议记录及报告向董事会全体成员传阅。

April 2016

二零一六年四月