



## ANXIAN YUAN CHINA HOLDINGS LIMITED

安賢園中國控股有限公司\*

(the “Company”)

(「本公司」)

(incorporated in Bermuda with limited liability)

(於百慕達註冊成立的有限公司)

### TERMS OF REFERENCE OF AUDIT COMMITTEE

審核委員會之職權範圍

**Adoption Date : 15 May 2008**

採納日期： 二零零八年五月十五日

**Revised Date : 14 December 2018**

更新日期： 二零一八年十二月十四日

#### Membership

##### 成員

1. The Audit Committee (the “**Committee**”) shall be appointed by the board of the Company (the “**Board**”) from amongst the non-executive directors only and shall consist of not less than three members, a majority of whom, including the chairman, shall be independent non-executive directors.

審核委員會（「**委員會**」）將會由本公司董事會（「**董事會**」）僅在非執行董事當中委任並將由不少於三名成員組成，且其多數成員（包括主席）應為獨立非執行董事。

2. At least one of the independent non-executive directors serving as a member of the Committee shall have appropriate professional qualifications or accounting or related financial management expertise as required under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”).

擔任委員會成員中至少一名獨立非執行董事須具備香港聯合交易所有限公司證券上市規則（「**上市規則**」）所規定的適當專業資格，或適當的會計或相關的財務管理專長。

\* For identification purpose only

僅供識別

3. A former partner of the existing auditing firm of the Company should be prohibited from acting as a member of the Committee for a period of 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.

現時負責審計本公司賬目的核數公司之前任合夥人在以下日期（以日期較後者為準）起計兩年內，不得擔任委員會的成員：(a)其終止成為該公司合夥人的日期；或(b)其不再享有該公司財務權益的日期。

4. The Chairman of the Committee shall be appointed by the Board and must be an independent non-executive director.

委員會主席應由董事會委任，並須為獨立非執行董事。

5. If a member resigns, ceases to be a director or for any other reason ceases to be a member of the Committee resulting in a reduction of the number of members below the minimum, the Board shall, within three months of that event, appoint such number of new members as may be required to make up the minimum.

倘成員辭退，終止不再為董事或因任何其他理由終止不再為委員會的成員，從而導致成員人數減至低於最低人數要求，則董事會須於發生該事件起三個月內委任可足以填補最低人數要求的新成員。

## **Secretary**

### **秘書**

6. The company secretary of the Company shall be the secretary of the Committee. In the absence of the secretary, the remaining members present shall elect one of themselves or appoint another person as the secretary for that meeting.

本公司的公司秘書將會出任委員會的秘書一職。倘秘書缺席，則出席會議的餘下成員應於彼等當中推選一名或委任其他人士擔任會議秘書。

## **Frequency of meetings**

### **會議次數**

7. The Committee shall meet not less than twice a year. Additional meetings may be held as and when required.

委員會至少每年開會兩次。額外會議於必要時或會召開。

8. The Committee shall meet with the external auditors at least twice a year. The external auditors may request a meeting if necessary.

委員會應至少每年與外聘核數師開會兩次。倘有需要時，外聘核數師可要求召開會議。

## Notice of meetings

### 會議通告

9. A meeting of the Committee may be convened by any of its members through the company secretary.  
委員會會議可由其任何一位成員透過公司秘書召開。
10. Unless otherwise agreed by all the members of the Committee, notice of each meeting stating the time, date and place of the meeting shall be given to each member of the Committee and any other person invited to attend at least seven days prior to the date of the meeting.  
除非委員會全體成員一致同意，否則載明會議的時間、日期及地點的每次會議通告將會於會議日期前至少七日向委員會各成員及獲邀出席會議的任何其他人士發出。
11. Agenda and any supporting documents and papers shall be forwarded to each member of the Committee and any other person invited to attend at least three days prior to the date of the meeting (or such other period as the members may agree).  
議程及任何支持文據及文件將會於會議日期前至少三日（或成員可議定的其他期間）提交予委員會各成員及獲邀出席會議的任何其他人士於。
12. No business shall be transacted at any meeting of the Committee unless a quorum is present, which quorum of a meeting shall be two members of the Committee (at least one of whom should be an independent non-executive director).  
除非有法定人數出席會議，否則委員會的任何會議均不可處理任何事項，而會議的法定人數應為委員會的兩名成員（至少其中一名應為獨立非執行董事）。
13. Only members of the Committee have the right to attend Committee meetings. Other persons including but not limited to any director, the head of human resources, external advisors or consultants may be invited by the Committee to attend for all or part of any meeting as and when appropriate.  
僅委員會成員方才有權出席委員會會議。其他人士（包括但不限於任何董事、人力資源部主管、外聘顧問或諮詢師可於必要時獲委員會邀請出席所有或任何部份會議。
14. Meetings of the Committee may be held either in person or through other electronic means of communication or in such other manner as the members may agree.  
委員會會議應由成員親身或透過其他電子通訊方式或成員議定的任何其他方式舉行。
15. Questions arising at any meeting shall be determined by a majority of votes of the members of the Committee present. Each member of the Committee shall have one vote. In the case of any equality of votes the chairman of the meeting shall have an

additional or casting vote.

任何會議上所提出的問題應由出席會議的委員會成員大多數投票釐定。委員會各成員應享有一票。若出現任何票數相等的情況，會議主席將享有額外一票。

16. Members should abstain from voting in respect of any resolution which he is an interested party.

成員應於其為利益關係方的任何決議案放棄投票。

17. A resolution in writing signed by all members of the Committee 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 in like form each signed by one or more of the members of the Committee.

經委員會全體成員簽署的書面決議案應視作合法有效，猶如該書面決議案已於委員會會議上通過。任何該等決議案可載於單一文件或由多份文件組成，而該等文件乃按類似格式編製，並由委員會一名或多名成員簽署。

18. Draft and final versions of minutes of the Committee meetings shall be sent to all Committee members for their comment and records within a reasonable time after the meeting.

委員會會議的記錄初稿及最終定稿應於會後合理時間內送交予全體委員會成員，以供彼等提供意見及作記錄用途。

19. The secretary of the Committee shall cause full minutes with sufficient details to be made in books to be provided for the purpose of the proceedings of all meetings of the Committee and of the attendances thereat and of all business transacted, resolutions passed and orders made at such meetings. Any such minutes of any meeting, if purporting to be signed by the chairman of such meeting or by the chairman of the next succeeding meeting of the Committee, shall be sufficient evidence without any further proof of the facts therein stated.

委員會秘書須促使在特備的簿冊內作出以下完備且詳情充分的會議記錄：委員會所有會議的議程及會議出席率，以及於會議上處理的所有事務、通過的決議案及作出的命令。任何有關會議記錄，若看來是由該會議的主席或由隨後委員會會議的主席簽署，即已為充分證據，而其中所列的事實不須再另外證明。

20. Save as otherwise provided herein expressly, proceedings of meetings of the Committee shall be governed by the provision of the Bye-Laws of the Company for regulating the proceedings of meetings of the Board *mutatis mutandis*.

除文內明確載明者以外，委員會會議的議程應受規範董事會會議程序的公司細則條文規限（可作必要的變通）。

## Authority

### 權利

21. The authorities of the Committee shall include such authorities set out in the relevant code provisions of the Corporate Governance Code (the “CG Code”) as contained in Appendix 14 of the Listing Rules (as amended from time to time).  
委員會的職權應包括載列於上市規則附錄十四— 企業管治守則（「企業管治守則」）（不時作出修訂）之相關守則條文內的職權。
22. The Committee is authorized by the Board to inspect all accounts, books and record of the Company and to investigate any activity within its terms of reference. It is authorized to seek any information if requires from any employee and all employees are directed to co-operate with any request made by the Committee.  
委員會獲董事會授權查閱本公司所有的賬目、簿冊和記錄及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，而所有僱員亦獲指示與委員會合作，以滿足其任何要求。
23. The Committee is authorized by the Board to obtain any independent professional advice, at the Company’s expense, from any person if it considers necessary to perform its duties.  
委員會獲董事會授權在其認為對委員會履行職責有必要時向任何人士取得任何獨立專業意見，費用由本公司承擔。
24. The Committee is to be provided with sufficient resources to perform its duties.  
委員會將獲供給充足資源以履行其職責。

## Duties and functions

### 職責及職能

25. The duties and functions of the Committee shall include such duties and functions set out in the relevant code provisions of the CG Code as contained in Appendix 14 of the Listing Rules (as amended from time to time). Without prejudice to the foregoing, the Committee shall:  
委員會的職責及職能將包括上市規則附錄十四所載企業管治守則有關守則條文（經不時修訂）所載的職責及職能。於不影響前述情況下，委員會將會：

### Relationship with the Company’s auditor

#### 與本公司核數師的關係

- (a) be primarily responsible for making recommendations to the Board on the appointment, re-appointment and removal of the external auditor, and 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以及處理任何有關該核數師辭職或辭退該核數師的問題；

- (b) 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;

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，且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) 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；

- (d) 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;

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。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) monitor integrity of the Company's financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and review significant financial reporting judgments 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、半年度報告及季度報告（若擬刊發）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前，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 any 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 to (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 report 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屬下會計及財務匯報職員、監察主任或核數師提出的事項；

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

監管本公司的財務申報制度、風險管理及內部監控系統

- (g) review the Company's financial controls, risk management and internal control systems;  
檢討本公司在財務控制、風險管理及內部監控系統；
- (h) 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;  
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又是否充足；

- (i) 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;  
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；
- (j) here an internal audit function exists, ensure co-ordination between the internal and external auditors, and ensure that the internal audit function is adequately resourced and has appropriate standing within the Company, and review and monitor its effectiveness;  
如設有內部審核功能，須確保內部和外聘核數師的工作得到協調；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；
- (k) review the group's financial and accounting policies and practices;  
檢討本集團的財務及會計政策及實務；
- (l) 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；
- (m) 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；
- (n) 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;  
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；
- (o) report to the Board on the matters set out herein; and  
就文內所載述事項向董事會報告；及
- (p) consider other topics, as defined by the Board.  
考慮董事會界定的其他議題。

## **Reporting Procedures**

### **申報程序**

26. The Committee shall report directly to the Board on its findings, decisions and/or recommendations, unless there are legal or regulatory restrictions on its ability to do so (such as restriction on disclosure due to regulatory requirements). At the next meeting of the Board following a meeting of the Committee, the chairman of the Committee shall report the findings and recommendations of the Committee to the Board. The company secretary shall also circulate the minutes of meetings, reports and all written resolutions of the Committee to all members of the Board.

委員會將會直接向董事會就其結果、決定及／或推薦建議作出報告，除非有法律或監管限制其如此行事（如因監管規定限制披露）。於委員會會議後召開的董事會會議，委員會主席須向董事會報告委員會的結果及推薦建議。公司秘書亦須向董事會全體成員傳閱會議記錄、報告及所有書面決議案。

## **Audit Committee Report**

### **審核委員會報告**

27. The work of the Committee during each financial year shall be summarized in the audit committee report which constitutes part of the annual report.

委員會於每個財政年度的工作範圍概述於審核委員會報告當中。審核委員會報告構成年報的一部份。

## **Annual General Meeting**

### **股東週年大會**

28. 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 work and its responsibilities.

委員會主席應出席股東週年大會（若其未能出席，則委員會的另一名成員出席，或如該名成員未能出席，則其適當委任的代表出席），並於會上回答有關委員會的工作及責任的提問。

## **Amendment**

### **修訂**

29. Subject to the compliance with the Bye-Laws of the Company and the Listing Rules, any amendment to these terms of reference shall be authorized by the Board.

在符合本公司細則及上市規則的規定下，修訂任何職權範圍須獲董事會批准。

**Publication****刊發**

30. The Committee shall make available these terms of reference by publishing them on the websites of The Stock Exchange of Hong Kong Limited and the Company.

委員會將透過於香港聯合交易所有限公司及本公司的網站刊發其職權範圍。

**Miscellaneous****其他**

31. If there is any inconsistency between the English and Chinese version of these terms of reference, the English version shall prevail.

倘職權範圍中英文版本存有任何歧異，概以英文版為準。

- END -

—結束—