

**KINETIX SYSTEMS HOLDINGS LIMITED**  
**健冠控股有限公司**

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

**Kinetix Systems Holdings Limited**  
**(the “Company”)**  
**健冠控股有限公司**  
**(「本公司」)**

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**Terms of Reference of the Audit Committee (the “Committee”)**  
**of the Board of Directors (the “Board”) of the Company**  
**本公司董事會(「董事會」)**  
**審核委員會(「委員會」)職權範圍及程序**

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**1. Constitution**  
**組成**

- 1.1. The Committee is established pursuant to a resolution passed by the Board at its meeting held on 22 June 2018 with its responsibilities:

委員會是按董事會於2018年6月22日會議通過的決議案成立的，其職責為：

- (a) to assist the Board in fulfilling its responsibilities by providing an independent review and supervision of financial reporting, by satisfying themselves as to the effectiveness of the risk management and internal controls of the Company, and as to the adequacy of the external and internal audits;

監督財務和其它報告、及按本公司之內部監控的效能和外聘核數和內部核數是否足夠等向董事會提供獨立意見，以協助董事會完成其責任；

- (b) to assure that appropriate accounting principles and reporting practices are followed;  
確保遵守適當的會計原則及匯報實務；

- (c) to be primarily responsible for making recommendations to the Board on the appointment, re-appointment and removal of the authorised independent auditors (the “**External Auditors**”), and to approve the remuneration and terms of engagement of the External Auditors, and any questions of its resignation or dismissal; A15C3.3(a)

主要負責就認可獨立核數師(「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，及處理任何有關外聘核數師辭職或辭退該核數師的問題；

- (d) to serve as a focal point for communication between other directors, the External Auditors and the internal auditors or any person responsible for internal audit function (the “**IA People**”) as regards their duties relating to financial and other reporting, internal controls, external and the IA People and such other matters as the Board determines from time to time;  
就財務和其它匯報、內部監控、外部及負責內部審計人員(「內部審計人員」)的責任和董事會不時決議的其它相關事宜，作為其它董事、外聘核數師及內部審計人員之間溝通的匯集點；

- (e) to review and monitor the External Auditors' independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. The Committee should discuss with the External Auditors 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. Procedures to review and monitor the independence of the External Auditors may include:

A15C3.3(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。委員會應於核數工作開始前先與外聘核數師討論核數性質及範疇及有關申報責任，並在多個會計師事務所參與審核時，協調其關係。檢討和監察外聘核數師之獨立性之程序將包括如下：

- (i) consider all relationships between the Group and the External Auditors (including non-audit services);  
研究本公司與外聘核數師之間的所有關係(包括非核數服務)；

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Note 1

- (ii) obtain from the External Auditors annually, information about policies and processes for maintaining independence and monitoring compliance with relevant requirements, including those for rotation of audit partners and staff; and  
每年向外聘核數師索取資料，瞭解外聘核數師就保持其獨立性以及  
在監察有關規則執行方面所採納的政策和程序，包括就輪換核數合夥人及職員的規定；及

- (iii) meet with the External Auditors, at least annually, in the absence of management, to discuss matters relating to its audit fees, any issues arising from the audit and any other matters the External Auditors may wish to raise.  
至少每年在管理層不在場的情況下會見外聘核數師一次，以討論與核數費用有關的事宜、任何因核數工作產生的事宜及外聘核數師想提出的其他事項；

- (f) to develop and implement policy on engaging the External Auditors to supply non-audit services. For the purpose of this clause, “External Auditors” include 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. The Committee should ensure that the External Auditors’ provision of non-audit services does not impair its independence or objectivity. When assessing the External Auditors’ independence or objectivity in relation to the provision of non-audit services, the Committee may wish to consider:

A15C3.3(c)

就外聘核數師提供非核數服務制定政策，並予以執行。就此條文而言，「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。委員會應確保外聘核數師提供非核數服務時不會損害其獨立性或客觀性。當評估外聘核數師在非核數服務方面的獨立性或客觀性時，審核委員會或可考慮以下事項：

- (i) whether the skills and experience of the External Auditors make it a suitable supplier of non-audit services;

就外聘核數師的能力和經驗來說，其是否適合為本公司提供該等非核數服務；

- (ii) whether there are safeguards in place to ensure that there is no threat to the objectivity and independence of the audit because the External Auditors provide non-audit services;

是否設有預防措施，可確保外聘核數師的核數工作的客觀性及獨立性不會因其提供非核數服務而受到威脅；

- (iii) the nature of the non-audit services, the related fee levels and fee levels individually and in total relative to the External Auditors; and

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該等非核數服務的性質、有關費用的水平，以及就該外聘核數師來說，個別服務費用和合計服務費用的水平；及

- (iv) criteria for compensation of the individuals performing the audit;

釐定核數職員酬金的標準；

- (g) to monitor integrity of the Company's financial statements, annual report and accounts, half-year report and, if prepared for publication, quarterly reports (including but not limited to Directors' Report, Chairman's Statement and management discussion and analysis), and to review significant financial reporting judgments contained in them. In reviewing these reports before submission to the Board, the Committee should focus particularly on: A15C3.3(d)

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(包括但不限於董事會報告、主席報告和管理層討論和分析)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或報告前，應特別針對下列事項加以審閱：

- (i) any changes in accounting policies and practices;  
會計政策和實務之任何更改；
  - (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) 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 and auditing standards; and  
是否遵守會計和審核準則；
  - (vi) compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) and legal requirements in relation to financial reporting; and  
是否遵守有關財務申報的香港聯合交易所有限公司GEM證券上市規則(「**上市規則**」)及法律規定；及
  - (vii) reviewing the fairness of connected transactions and making disclosures in accordance with the Listing Rules and accounting standards;  
檢討關連交易的公平性及對其作出符合上市規則及會計準則的披露；
- (h) regarding (g) above:  
就上述(g)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 External Auditors; and  
委員會成員應與董事會及本公司的高級管理人員聯絡。委員會須至少每年與外聘核數師開會兩次；及 A15C3.3(e)

- (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 accounting and financial reporting function, the compliance officer of the Company or External Auditors;  
委員會應考慮在該等報告和賬目中反映或需反映的任何重大或不尋常的事項，並應適當考慮任何由本公司屬下會計及財務匯報職員、監察主任或外聘核數師提出的事項；
- (i) to review audit and control related corporate representations made to External Auditors, IA People and to the shareholders of the Company;  
檢討向外聘核數師、內部審計人員及本公司股東在審核與監管等方面有關企業的陳述；
- (j) to review with External Auditors and IA People, the Group's management, the adequacy of the Group's policies and procedures regarding internal controls (including financial, operational and compliance controls) and any statement by the directors to be included in the annual accounts prior to endorsement by the Board;  
與外聘核數師和內部核數人員檢討本公司管理、內部監控（包括財務、營運和合規監控）的政策和程序之足夠性，和在董事會簽署將包括在年報內之任何聲明前，檢討該聲明書；
- (k) to review and monitor the effectiveness of the Company's financial controls, internal control and risk management systems; A15C3.3(f)  
檢討和監察財務監控、內部監控和風險管理制度的成效；
- (l) 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 Group's accounting and financing reporting function; A15C3.3(g)  
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風險管理及內部監控系統。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部門預算又是否充足；
- (m) 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; A15C3.3(h)  
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；



- (n) where an internal audit functions exists, to ensure co-ordination between the IA People 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; A15C3.3(i)  
如本公司設有內部審核功能，須確保內部審計人員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；
- (o) to review the Group's financial and accounting policies and practices; A15C3.3(j)  
檢討本公司之財務及會計政策及實務；
- (p) to review the External Auditor's management letter, any material queries raised by the External Auditor to management about accounting records, financial accounts or systems of control and management's response; A15C3.3(k)  
檢查外聘核數師給予管理層的《審核情況說明函件》，外聘核數師就會計紀錄、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；
- (q) to ensure that the Board will provide a timely response to the issues raised in the External Auditor's management letter; A15C3.3(l)  
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；
- (r) to report to the Board on the matters set out in Code Provision C.3 of Appendix 15 (Corporate Governance Code and Corporate Governance Report) to the Listing Rules; A15C3.3(m)  
就上市規則附錄十五(《企業管治守則》及《企業管治報告》)守則條文第C.3條所載的事宜向董事會匯報；
- (s) to consider other topics as defined by the Board;  
研究其他由董事會界定的課題；
- (t) to consider agreeing with the Board the Company's policies on hiring employees or former employees of the External Auditors and monitoring the application of these policies. The Committee should then be in a position to consider whether there has been or appears to be any impairment of the External Auditor's judgment or independence for the audit; A15C3.3  
Note 2  
考慮與董事會共同制定有關本公司僱用外聘核數師職員或前職員的政策，並監察應用該等政策的情況。委員會就此應可考慮有關情況有否損害或看來會損害外聘核數師在核數工作上的判斷力或獨立性；

- (u) where the Board disagrees with the Committee's view on the selection, appointment, resignation or dismissal of the External Auditors, the Company should include in the Corporate Governance Report a statement from the Committee explaining Committee's recommendation and the reasons why the Board has taken a different view;  
凡董事會不同意委員會對甄選、委任、辭任或罷免外聘核數師事宜的意見，公司應在《企業管治報告》中列載委員會闡述其建議的聲明，以及董事會持不同意見的原因； A15C3.5
- (v) 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;  
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； A15C3.7(a)
- (w) to act as the key representative body for overseeing the Company's relations with the External Auditor; and  
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；  
及 A15C3.7(b)
- (x) to supervise the work of the internal audit department, and provide opinions and recommendations on the appraisal and change of persons in charge of the internal audit department.  
監督公司內部審計部門的工作，對公司內部審計部門負責人的考核和變更提出意見和建議。

## 2. Membership A15E1.2

### 成員

- 2.1. Members of the Committee shall be appointed by the Board from amongst the directors of the Company and shall consist of not less than three members, all of whom shall be non-executive directors and at least one of the Committee members shall be independent non-executive director with appropriate qualifications or accounting or related financial management expertise as required under Rule 5.05(2) and Rule 5.28 of the Listing Rules. GEM 5.28  
委員會成員須由董事會從本公司的董事中委任。委員會最少由三名成員組成。根據上市規則第5.05(2)條及第5.28條的規定，所有委員必須是非執行董事，而其中一名委員須為具備適當的資歷或會計或相關財務管理專才的獨立非執行董事。
- 2.2. The chairman of the Committee shall be appointed by the Board and has to be an independent non-executive director of the Company. The majority of the Committee members must be independent non-executive directors of the Company. GEM 5.28  
委員會主席須由董事會任命，及必須為本公司的獨立非執行董事。大部分委員會成員須為獨立非執行董事。



- 2.3. A former partner, principal, shareholder, or professional employee of the Company's existing External Auditor is prohibited from acting as a Committee member for a period of 1 year as calculated under the Listing Rules and applicable auditor independence rules. A15C3.2

根據上市規則及可應用的核數師獨立性規定，本公司現任外聘核數師之前合夥人、社長、股東或專業員工在離職一年內不可擔任委員會委員。

- 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.

董事會及委員會分別通過決議，方可對委員會的成員進行罷免或委任額外人士成為委員會成員。

- 2.5. The secretary of the Company shall act as the secretary of the Committee.

本公司秘書將成為委員會秘書。

- 2.6. The constitution of the Committee shall comply with the requirements of the Listing Rules as amended from time to time.

委員會的組成應遵守經不時修訂的上市規則的要求。

- 2.7. The term of office of the Committee shall be consistent with that of the Board. Each member of the Committee shall be eligible for re-election upon completion of his term of office. During his term of office, if any committee member ceases to be a director, or any committee member as an independent non-executive director ceases to have the independence as required under the articles of association of the Company (the “**Articles**”) and the Listing Rules, his membership in the Committee shall lapse automatically. A member of the Committee may submit his resignation report in writing to the Board prior to the expiry of his term of office to resign from his existing position. The resignation report shall contain such reasons for resignation and matters which require attention of the Board as necessary. Upon the loss of qualification or permission to resign, the position(s) vacated by such member(s) shall be filled by the Board according to the relevant laws, regulations, normative documents and provisions of clauses 2.1 to 2.6 in the above. A member of the Committee shall not, before the expiry of his term of office, be relieved of his duties without cause except for the situations specified in the applicable companies laws, Articles or Listing Rules.

委員會任期與董事會任期一致，委員任期屆滿，連選可以連任。期間如有委員不再擔任公司董事職務，或應當具備獨立非執行董事身份的委員不再具備本公司之公司章程(「**公司章程**」)及上市規則所規定的獨立性，則自動失去委員資格。委員會委員可以在任期屆滿以前向董事會提交書面辭職報告，辭去委員職務，辭職報告中應當就辭職原因以及需要由公司董事會予以關注的事項進行必要說明。委員會委員在失去資格或獲准辭職後，由董事會根據相關法律、法規、規範性文件及上述第2.1至第2.6條的規定補足委員人數。委員任期屆滿前，除非出現適用之公司法、公司章程或上市規則規定不得任職的情況，否則不得被無故解除職務。

### 3. Frequency and proceedings of meetings

#### 會議次數及程序

- 3.1. The Committee should meet at least four times per year. The Chairman may convene additional meetings at his discretion.

委員會每年至少召開四次會議。委員會主席可酌情決定召開額外會議。

- 3.2. The Committee shall meet with the External Auditors at least twice a year. At least one of the said meetings should be held in the absence of management.

委員會每年至少應與外聘核數師會面兩次，其中至少一次應在管理層不在場的情況下與外聘核數師會面。

A15C3.3(e)  
A15C3.3  
Note 1(iii)

#### 3.3. Notice of Meeting

##### 會議通知

- (a) Unless otherwise agreed by all the Committee members, a meeting shall be convened by at least fourteen (14) days' notice.

除非委員會全體成員同意，委員會的會議通知期，不應少於十四天。

- (b) A Committee member may at any time summon a Committee meeting.

任何一位委員會成員於任何時間均可召開委員會會議。

- (c) Notice shall be given to each Committee member in person orally or in writing or by telephone or by facsimile transmission or email at numbers or addresses from time to time notified to the secretary of the Company by such Committee member or in such other manner as the Committee members may from time to time determine.

會議通知可通過口頭形式、書面形式、或以電話、傳真或電郵方式按照委員會成員不時通知本公司秘書的號碼和地址致委員會成員本人，或以委員會成員不時議定的方式發予委員會各成員。

- (d) Any notice given orally shall be followed by confirmation in writing as soon as practicable and before the meeting.

以口頭形式作出的通知，應在會議召開前盡快以書面方式確認。

- (e) Notice of meeting shall state the time and place of the meeting and shall be accompanied by 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.

會議通知必須說明會議的時間、地點，並提供會議議程以及委員會成員參加會議所需審閱的其它文件。

- 3.4. The quorum of the Committee meeting shall be two members of the Committee.

委員會的會議法定出席人數為兩位委員會成員。

- 3.5. Other Board members shall also have the right of attendance.

其他董事會成員均有權出席會議。

#### **4. Alternate Committee members**

##### **委任代表**

A Committee member may not appoint any alternate.

委員會成員不能委任代表。

#### **5. Authorities of the Committee**

##### **委員會的權力**

- 5.1. The Committee has the authority delegated to it from the Board to deal with the matters set out in clause 1.1 above.

委員會獲董事會授權處理上述第1.1條所述的事項。

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

委員會應獲供給充足資源以履行其職責。

- 5.3. The Committee is granted the authority to investigate any activity within its terms of reference and all employees are directed to cooperate with the Committee. The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to invite the attendance of outsiders with relevant experience and expertise if it considers this necessary.

根據職權範圍賦予權限內，委員會可調查任何活動而所有員工必須與委員會合作。視乎情況需要，董事會授權委員會可向外界徵詢法律或其它獨立專家意見和如有需要，可邀請相關經驗豐富的外界專家出席會議。

- 5.4. The Committee shall report to the Board any suspected frauds and irregularities, failures of risk management or internal control or suspected infringements of laws, rules and regulations which come to its attention and are of sufficient importance to warrant the attention of the Board.

凡委員會發現任何有嫌疑的欺騙和違規行為，內部監控失效或任何有嫌疑的違反法例、規令和規例的行為，同時又認同上述行為之嚴重性，據此向董事會匯報。

#### **6. Minutes of meetings**

##### **會議紀錄**

Full minutes of Committee meeting shall be kept by the secretary of the Company and should be open for inspection at any reasonable time on reasonable notice by any director of the Company. The secretary of the Company shall circulate the draft and final version of minutes of Committee meetings to all the Committee members for their comments and records within a reasonable time after the meeting.

A15A1.4  
A15A1.5  
A15C3.1

公司秘書應存備委員會的會議紀錄，若有任何本公司董事發出合理通知，應公開有關會議紀錄供其任何合理的時段查閱。公司秘書應將委員會會議記錄的初稿及最後定稿在會議結束後的一段合理時間內先後發送委員會全體成員，初稿供表達意見，最後定稿作記錄之用。

## **7. Written resolutions**

### **書面決議**

Written resolutions may be passed by all Committee members in writing. This provision is without prejudice to any requirement under the Listing Rules for a Board or Committee meeting to be held.

委員會成員可以以書面方式通過書面決議。本條文不影響上市規則有關舉行董事會或委員會會議的任何要求。

## **8. Reporting procedures**

### **報告程序**

The Committee should 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). A15D2.2

委員會應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所限而不能作出匯報（例如因監管規定而限制披露）。

## **9. Continuing application of the Articles**

### **公司章程的持續適用**

The Articles regulating the meetings and proceedings of the directors of the Company 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.

公司章程作出的規範董事會會議程序的規定，如果也適用於委員會會議而且並未被本職權範圍及程序所取代，亦應適用於委員會的會議程序。

## **10. Powers of the Board**

### **董事會權利**

The Board may, subject to compliance with the Articles and the Listing Rules (including Appendix 15 (Corporate Governance Code and Corporate Governance Report) to the Listing Rules), 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.

董事會在遵守公司章程及上市規則（包括上市規則附錄十五（《企業管治守則》及《企業管治報告》）的前提下，可以隨時修訂、補充及廢除本職權範圍及程序以及委員會已通過的任何決議，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採取的行動的有效性。

## **11. Language**

### **語言**

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

本職權範圍及程序的中、英文版如有歧異，應以英文版為準。