

**CHING LEE HOLDINGS LIMITED**  
**正利控股有限公司**  
*(Incorporated in the Cayman Islands with limited liability)*  
*(於開曼群島註冊成立之有限公司)*

**AUDIT COMMITTEE**  
**審核委員會**

**TERMS OF REFERENCE**  
**職權範圍**

**Constitution**

**組成**

1. The board of directors (the “**Board**”) of Ching Lee Holdings Limited (the “**Company**”) has resolved to establish a Committee of the Board to be known as the Audit Committee (the “**Committee**”) at a meeting held on 10 March 2016.

正利控股有限公司（「**本公司**」）的董事會（「**董事會**」）已於二零一六年三月十日舉行的會議議決成立將被稱為審核委員會（「**委員會**」）的董事委員會。

**Membership and Quorum**

**會議成員及法定人數**

2. 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 non-executive directors of the Company. A quorum shall be two members, of whom one has to be an independent non-executive director of the Company (“**INEDs**”).

委員會須由董事會從本公司非執行董事當中委任，並須由不少於三名成員組成，其中大多數成員須為本公司獨立非執行董事。會議法定人數應為兩名成員，其中一名必須為本公司獨立非執行董事（「**獨立非執行董事**」）。

3. The chairman of the Committee shall be appointed by the Board and must be an INED.

委員會主席須由董事會委任，且必須為獨立非執行董事。

4. At least one INED must have appropriate professional qualifications or accounting or related financial management expertise as required under rule 3.10(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“**Main Board Listing Rules**”).

最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（「**主板上市規則**」）第3.10(2)條所規定的合適專業資格或會計或相關財務管理專業知識。

Former partners of the Company’s existing auditing firm is prohibited from acting as a member of the Committee for a period of one year commencing on the later of (a) the date of him ceasing to be a partner of the firm; or (b) the date of him ceasing to have any financial interest in the firm.

本公司現任審計事務所的前合夥人於：(a)停止出任事務所合夥人之日；或(b)停止於事務所擁有任何財務權益之日（以較後者為準）起為期一年內，不得出任委員會成員。

### **Secretary**

#### **秘書**

5. The company secretary of the Company, or in his absence, his representative, shall act as the secretary of the Committee (the “**Secretary**”). The Committee may from time to time appoint any other person with appropriate qualification and experience as Secretary.

本公司的公司秘書或（倘其缺席）其代表須擔任委員會秘書（「**秘書**」）。委員會可不時委任具備合適資格及經驗的任何其他人士為秘書。

### **Frequency of meetings**

#### **會議次數**

6. The Committee shall meet at least four times a year. Additional meetings should be held if the Committee considers it necessary or upon request of the Company’s external auditors.

委員會每年須至少召開四次會議。倘委員會認為有需要或於本公司外聘核數師要求時，可召開額外會議。

### **Notice of meetings**

#### **會議通知**

7. Notice of any meetings of the Committee has to be given 7 days prior to any such meeting being held, unless all members unanimously waive such notice.

Irrespective of the length of notice being given, attendance of a meeting by a member shall be deemed waiver of the requisite length of notice by the member. Notice of any adjourned meeting is not required if the adjournment is less than 14 days.

任何委員會會議之通知必須於有關會議前七天發出，惟全體成員一致同意豁免該通知則除外。不論所發出之通知期長短，倘成員出席會議，將視為該成員已豁免所需的通知期。倘會議延期少於14天，委員會毋須就任何續會發出通知。

8. Proceedings of meetings of the Committee shall be governed by the provisions of the articles of association of the Company.

委員會的會議程序須受本公司的組織章程細則條文規管。

9. The Secretary shall keep full minutes of all Committee meetings. Draft and final versions of minutes of meetings of the Committee shall be sent to all members for their comments and records respectively, in both cases within a reasonable period of time after each meeting, subject to any legal or regulatory restrictions limiting the circulation or making of the said reports.

秘書須保存所有委員會會議之完整會議記錄。除非有法律或規管限制傳閱或作出該等報告，委員會會議記錄初稿及最終版本須於每次會議後的合理期間內，分別送交全體成員以供提出意見及作記錄之用。

10. The chief financial officer of the Company and a representative of the Company's external auditors shall normally attend the meetings. The Committee may, from time to time, invite any appropriate person to attend the meeting whenever it is necessary. However, only members of the Committee are entitled to vote at the meetings. At least once a year, the Committee shall meet with the Company's external auditors without any Executive Directors being present (except by invitation of the Committee).

本公司的首席財務官及本公司的外聘核數師代表一般須出席會議。倘委員會認為有需要，可不時邀請任何合適人士出席會議。然而，只有委員會成員方有權於會議上投票。委員會須至少每年一次於並無任何執行董事出席（獲委員會邀請則除外）之情況下與本公司的外聘核數師會面。

## **Authority**

### **授權**

11. The Committee is authorised by the Board:

委員會獲董事會授權：

- (a) to investigate any activity within its terms of reference;  
於其職權範圍內調查任何活動；

- (b) to inspect all accounts, books and records of the Company; and  
查閱本公司之所有賬目、賬冊及記錄；及
- (c) to seek any information it requires from any employee and all employees are directed to cooperate with any request made by the Committee.  
向任何僱員尋求任何所需資料，而本公司已指示所有僱員配合委員會的任何要求。

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

委員會獲董事會授權於有需要時取得外界法律或其他專業意見，倘認為有需要，亦可要求具備相關經驗及專業知識的外界人士出席會議。

13. The Committee shall be provided with sufficient resources to discharge its duties.

委員會須獲得充裕資源，以履行其職責。

## **Duties**

### **職責**

The duties of the Committee shall be:

委員會的職責為：

### Relationship with the Company's external auditors

#### 與本公司外聘核數師的關係

14.1 (a) To make recommendation to the Board on the appointment, reappointment and removal of the external auditor;

就委任、重新委任及罷免外聘核數師向董事會提出建議；

(b) to review and approve the remuneration and terms of engagement of the external auditor; and

就外聘核數師的酬金及聘用條款進行審視及批准；及

(c) to consider any questions of resignation or dismissal of that auditor and consider whether there are any matters that need to be brought to the attention of shareholders of the Company.

考慮有關核數師辭任或辭退核數師的任何問題，並考慮有否任何需要提

請本公司股東注意的事項。

- 14.2 To review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standard.  
根據適用準則檢討及監察外聘核數師之獨立性及客觀性以及審計程序的成效。

When assessing independency of the external auditors:

在評核外聘核數師之獨立性時：

- (i) to consider all relationships between the Company and the external auditor (including the provision of non-audit services);  
研究本公司與外聘核數師之間的所有關係（包括提供非核數服務）；
- (ii) to seek or obtain from the external auditor annually information about policies and processes for maintaining independence and monitoring compliance with relevant requirements, including those for rotation of audit partners and staff;  
每年向外聘核數師尋求或索取資料，了解外聘核數師就保持其獨立性以及監察有關規定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；
- (iii) to meet with the auditor, 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 auditor may wish to raise; and  
至少每年在管理層不在場的情況下會見核數師一次，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核數師欲提出的任何其他事項；及
- (iv) to agree with the Board the Company's policy on hiring of employees or former employees of the external auditor and monitoring the applications of these policies. The Committee will consider whether as a result of such hiring there has been or appears to be any impairment of the external auditor's judgement or independence in respect of an audit.  
與董事會協定本公司有關聘用外聘核數師僱員或前僱員的政策，並監察應用該等政策的情況。委員會將就此考慮有關聘用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。

- 14.3 To discuss with the external auditor the nature and scope of the audit and reporting obligations before the audit commences.

於開始審核前，與外聘核數師討論審計性質及範圍以及報告責任。

- 14.4 (a) To develop and implement policy on the engagement of external auditor to supply non-audit services. For this purpose, external auditor shall 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 having knowledge of all relevant information would reasonably conclude as part of the audit firm nationally or internationally; and

制定及實施有關聘用外聘核數師提供非審計服務的政策。就此而言，外聘核數師須包括與該審計事務所處於同一控制權、擁有權或管理權的任何實體，或合理知悉所有相關資料的第三方會合理地推斷為該審計事務所之國內或國際業務的一部份的任何實體；及

- (b) to report to the board, (i) identifying any matters in respect of which it considers that action or improvement is needed and (ii) making recommendations as to the steps to be taken.

向董事會報告，以：(i)指出其認為需要採取行動或作出改善的任何事項；及(ii)建議應採取的措施。

- 14.5 To act as the key representative body for overseeing the Company's relations with the external auditor and to serve as a focal point for communication between other Directors and the external auditors as regards their duties relating to financial and other reporting, internal controls, external and internal audits and such other matters as the Board determines from time to time.

擔任本公司與外聘核數師之間的主要代表，負責監察兩者之間的關係，並就有關財務及其他匯報、內部監控、外聘及內部審核事宜以及董事會不時釐定的其他事宜等職責充當其他董事與外聘核數師之間的溝通橋樑。

- 14.6 Where the Board disagrees with the Committee's view on the selection, appointment, resignation or dismissal of the external auditors, arrange for the Corporate Governance Report to include an explanation of the 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，安排在《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。

#### Review of financial information of the Company

##### 審閱本公司的財務資料

- 14.7 (a) To monitor integrity of the Company's financial statements, annual report and accounts, half-year report and, if prepared for publication,

quarterly reports, and to review any significant financial reporting judgments contained in them.

監察本公司財務報表、年報及賬目、半年報告及（倘編製以供刊發）季度報告的完整性，並審閱該等文件所載的任何重大財務報告判斷。

In this regard, in reviewing the Company's annual report and accounts, half-year report and, if prepared for publication, quarterly financial information, before submission to the Board, the Committee shall focus particularly on:

就此而言，於向董事會提交本公司的年報及賬目、半年報告及（倘編製以供刊發）季度財務資料前審閱該等文件時，委員會應特別注意下列各項：

- (i) any changes in accounting policies and practices;  
會計政策及常規的任何變動；
  - (ii) major judgmental areas;  
主要判斷範圍；
  - (iii) significant adjustments resulting from audit;  
審計導致的重大調整；
  - (iv) the going concern assumptions and any qualifications;  
持續經營假設及任何保留意見；
  - (v) compliance with accounting standards; and  
遵守會計準則；及
  - (vi) compliance with the Main Board Listing Rules and other legal requirements in relation to financial reporting.  
遵守主版上市規則及其他有關財務報告的法律規定。
- (b) To discuss problems and reservations arising from the interim and final audits, and any matters the external auditors may wish to discuss (in the absence of management where necessary).  
討論源自中期及終期審計的問題及疑問，以及任何外聘核數師可能有意討論的事項（在有需要的情況下，管理層須避席）。

#### 14.8 In regard to 14.7 above:

就上文第14.7條而言：

- (a) Members of the Committee must liaise with the Board, senior management of the Company and the person appointed as the Company's qualified accountants;  
委員會成員必須與董事會、本公司高級管理層及獲委任為本公司合資格會計師的人士聯繫；

- (b) the Committee must meet, at least once a year, with the Company's external auditors; and  
委員會必須至少每年一次與本公司的外聘核數師會面；及
- (c) the Committee should consider any significant or unusual items that are, or may need to be, reflected in such reports and accounts and must give due consideration to any matters that have been raised by the Company's qualified accountant, compliance officer (or person occupying the same position), or external auditors.  
委員會應考慮任何反映於（或可能須反映於）該等報告及賬目的重大或不尋常項目，並必須適當考慮由本公司合資格會計師、合規主任（或出任相同職位的人士）或外聘核數師提出的任何事項。

Overseeing the Company's financial reporting system, internal control procedures and risk management

監督本公司的財務報告制度、內部監控程序及風險管理

14.9 To review the Company's financial controls, internal control and risk management systems.

檢討本公司的財務監控、內部監控及風險管理制度。

14.10 (a) To discuss with the management the system of internal control and risk management; and

與管理層討論內部監控制度；及

(b) to ensure that management has discharged its duty to have an effective internal control system,

確保管理層已履行其職責，制定一套有效的內部監控制度。

(c) This discussion should include adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting function.

討論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，以及員工所接受的培訓課程及有關預算是否足夠。

14.11 To consider any findings of major investigations of internal control matters as delegated by the Board or on its own initiative and management's response. 受董事會委託或主動研究內部監控事項主要調查的任何調查結果及管理層的回應。

14.12 Where an internal audit function exists,



倘本公司設有內部審計職能：

- (a) 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  
確保內部及外聘核數師互相合作，並確保內部審計職能獲分配足夠資源及於本公司內具備恰當地位；
- (b) to review and monitor the effectiveness of the internal audit function;  
and  
檢討及監察內部審計職能的成效；及
- (c) to review reports issued by the internal audit department.  
審閱內部審計部門發表的報告。

- 14.13 To review the Group's financial and accounting policies and practices.  
檢討本集團的財務及會計政策及常規。
- 14.14 To review the external auditor's management letter, any material queries raised by the external auditor to management in respect of the accounting records, financial accounts or systems of control and management's response. 審閱外聘核數師致管理層的函件、檢討外聘核數師就會計記錄、財務賬目或監控制度向管理層提出的任何重大問題及管理層的回應。
- 14.15 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致管理層函件中提出的事項。
- 14.16 To review the Company's statement on internal control systems (where one is included in the annual report) prior to endorsement by the Board.  
於董事會核准前，審閱本公司的內部監控制度報告（倘載於年報內）。
- 14.17 To consider the major findings of internal investigations and management's response.  
研究內部調查的調查結果及管理層的回應。
- 14.18 To report to the Board on all matters set out in this Terms of Reference.  
就本職權範圍所載的所有事項向董事會報告。
- 14.19 To establish a confidential communication channel for the chairman of the audit committee to receive concerns raised by employees of the Company about

possible improprieties in financial reporting, internal control or other matters including improper and personal use of bank accounts. The chairman of the audit committee shall promptly communicate these concerns to the audit committee, launch investigations and other follow-up actions.

為審核委員會主席設立保密溝通渠道，以接收本公司僱員就財務報告、內部監控或其他事項可能存在的不當情況（包括不當及私下使用銀行賬戶）提出的問題。審核委員會主席須即時將該等問題轉達審核委員會、展開調查及其他跟進工作。

14.20 To consider any other matters specifically referred to the Committee by the Board including but not limited to the following:

研究董事會特別交託委員會處理的任何其他事項，包括但不限於以下各項：

- (a) to review the internal controls and risk management systems of the Company, including the internal controls on bank account management and the monitoring of bank transactions on a quarterly basis in order to detect and prevent improper bank activities and transactions;

每季檢討本公司的內部監控及風險管理制度，包括銀行賬戶管理的內部監控及監察銀行交易，以查察及防止不當銀行活動及交易；

- (b) to review the report on bank account activities, material bank transactions and all incoming wire transfers on a quarterly basis to detect irregularities;

每季審閱銀行賬戶活動報告、重大銀行交易及所有收到的電匯，以查察違規行為；

- (c) to report irregularities (if any) to the Board and the audit committee immediately, including matters relating to the provisions in the Corporate Governance Code (Appendix 14 of the Main Board Listing Rules);

如發現違規行為，包括就《企業管治守則》的條文（主板上市規則附錄十四）所載的事宜則，即時向董事會及審核委員會報告；

- (d) to review arrangements by which employees of the Company may, in confidence, raise concerns about possible improprieties in financial reporting, internal control or other matters. The committee should ensure that proper arrangements are in place for the fair and independent investigation of such matters and for appropriate follow-up action; and

檢討本公司僱員就財務報告、內部監控及其他事項可能存在的不當情況以保密方式提出問題的安排。委員會應確保已作出恰當安排，以公平及獨立地調查該等事項及作出適當跟進工作；及

- (e) to review the findings of the Company's internal audit division from time to time.

不時審閱本公司內部審計部門的調查結果。

- 14.21 To ensure that the adequacy of resources, staff qualifications and experience, training programmes, and budget of the Company's accounting and financial reporting function.

確保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，以及員工所接受的培訓課程及有關預算足夠。

- 14.22 To formulate whistle-blowing policies and systems so that the employees and other persons (e.g. customers and suppliers) who have connections with the Company can, in confidence, report to the Committee concerns about any impropriety relating to the Company.

制定舉報政策及系統，讓僱員及其他與本公司有往來者（如客戶及供應商）可暗中向委員會報告其對任何關於本公司的不當事宜的關注。

- 14.23 To consider any other topics, as defined by the Board.

考慮董事會界定的任何其他議題。

#### Annual general meetings and terms of reference

##### 股東週年大會及職權範圍

- 14.24 The chairman of the Committee (or in his/her absence, another Member (who must be an INED) of the Committee) shall attend the Company's annual general meetings and be prepared to respond to shareholders' questions on the Committee's activities and responsibilities.

委員會主席（倘其缺席，則為另一委員會成員（必須為獨立非執行董事））須出席本公司股東週年大會，並為回應股東有關委員會活動及責任提出的問題作好準備。

- 14.25 A copy of these Terms of Reference will be made available to any person without charge upon request.

該等職權範圍副本將應要求免費派發予任何人士。

#### **Reporting Procedures**

##### **匯報程序**

15. The Secretary or his representative shall circulate the minutes of meetings and reports of the Committee to all members of the Board.

秘書或其代表須向董事會全體成員傳閱委員會會議記錄及報告。

16. The Committee shall report to the Board of its findings, decisions and recommendations.

委員會須向董事會報告其調查結果、決定及建議。

17. Reports to the Board and minutes of the Committee should be approved by the Committee before submitting to the Board. The Chairman of the Committee who chair the meetings or other Member who is authorised by the chairman of the Committee to chair the meetings shall report in the forthcoming regular Board meeting any key decisions made and shall table before the Board an index of meetings and issues discussed.

董事會報告及委員會會議記錄於提呈董事會前須經委員會批准。主持會議之委員會主席或獲委員會主席授權主持會議之其他成員須於下一次定期董事會會議上匯報所作任何主要決定並向董事會提呈會議目錄及所討論問題。

### ***Company's internal audit division***

#### ***本公司的內部審計部門***

18. The Company's internal audit division will report to the Board from time to time and upon listing, will report to the audit committee on a quarterly basis. The internal audit division is mandated to monitor the design and operating effectiveness of internal controls, including the internal controls on prohibition of improper use of the Company's bank accounts, and report on its findings of any material deviations from the Company's policies and guidelines.

本公司的內部審計部門將不時向董事會報告，並將於上市後每季向審核委員會報告。內部審計部門獲授權監察內部監控制度的設計及運作成效（包括禁止不當使用本公司銀行賬戶的內部監控），並就任何嚴重偏離本公司政策及指引的情況報告其調查結果。

### ***Interpretation***

#### ***詮釋***

19. Interpretation of these terms of reference shall belong to the Board.

本職權範圍之詮釋權歸董事會所有。

(The English version shall always prevail in case of any inconsistency between the English version and its Chinese translation.)

（英文版本與其中文翻譯如有歧異，概以英文版本為準。）

- End of document -

- 文件完 -

Updated with effective from 18 September 2017

修改自二零一七年九月十八日起生效