



中核國際有限公司
CNNC INTERNATIONAL LIMITED

審核委員會職權範圍書
**TERMS OF REFERENCE FOR
THE AUDIT COMMITTEE**

(於二零零四年九月二十日採納，
於二零零八年十二月四日，
二零零九年九月二十三日，二零一六年五月二十日
及二零一九年三月十五日修訂)
**(adopted on 20 September 2004,
amended on 4 December 2008 ,
23 September 2009 , 20 May 2016
and 15 March 2019)**

中核國際有限公司（「本公司」）
CNNC INTERNATIONAL LIMITED (the “Company”)

審核委員會
ADUIT COMMITTEE

委員成員

Committee members:

獨立非執行董事

Independent Non-Executive directors

張英潮先生 Mr. Cheong Ying Chew Henry
崔利國先生 Mr. Cui Ligu
張雷先生 Mr. Zhang Lei

非執行董事

Non-Executive director

李志煌先生 Mr. Li Zhihuang

委員會主席:

Chairman of the Committee

張英潮先生 Mr. Cheong Ying Chew Henry

委員會秘書:

Secretary of the Committee

李守仁先生 Mr. Li Philip Sau Yan

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組織 Constitution

1. 董事局現議決于董事局轄下成立一個審核委員會。
The Board hereby resolves to establish a Committee of the Board to be known as the Audit Committee (the “Committee”).

成員 Membership

2. 審核委員會成員須由董事局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，而最少一名成員需為獨立非執行董事具有香港聯合交易所證券上市規則要求之合適專業資格或會計或有關財務管理專業經驗。委員會的法定人數為獨立非執行董事委員兩人。
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 shall be independent. At least one of the members of the Committee shall be an Independent Non-Executive Director with appropriate professional qualifications or accounting or related financial management expertise as required by the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. A quorum shall be two members of Independent Non-Executive Director.
3. 審核委員會主席須由董事局委任，並且應為獨立非執行董事。
The Chairman of the Committee shall be appointed by the Board and shall be an Independent Non-Executive Director.
4. 現時負責審計本公司帳目的核數公司的前任合夥人在以下日期（以日期較後者為準）起計兩年內，不得擔任審核委員會的成員：
(a) 他終止成為該公司合夥人的日期；或
(b) 他不再享有該公司財務利益的日期。
A former partner of the Company’s existing auditing firm shall 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.
5. 董事局須根據《上市規則》或適用的監管機構不時修訂的其它法令、規則和規定不時更改審核委員會的組成。
The Board shall from time to time vary the composition of the Committee as may be required by the Listing Rules, or other codes, rules and regulations as may be prescribed by the applicable regulatory authority from time to time.

出席會議 Attendance at meetings

6. 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。
Attendees shall normally include Committee's members, the Financial Controller, 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.
7. 審核委員會秘書為公司秘書。審核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審核委員會會議秘書。
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.

會議次數 Frequency of meetings

8. 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。
Meetings shall be held not less than twice a year. The external auditors may request a meeting if they consider that one is necessary.

權力 Authority

9. 董事局授權審核委員會按照其職權範圍進行任何調查。委員會有權向任何雇員索取任何所需資料，而所有雇員亦獲指示與委員會合作，滿足其任何要求。
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.
10. 董事局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。
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.

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職務 Duties

9. 審核委員會的職務如下：
The duties of the Committee shall be:

與本公司核數師的關係
Relationship with the Company's auditors

- (a) 主要負責就外聘核數師的委任、重新委任及罷免向董事局提供建議、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；
to be primarily responsible for making recommendation 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;
- (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式是否有效；審核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；
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;
- (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協力廠商，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局報告並提出建議；
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 as 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;

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審閱本公司的財務資料

Review of the Company's financial information

- (d) 監察本公司的財務報表及本公司年度報告及帳目、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。在這方面，委員會在向董事局提交有關報表及報告前，應特別針對下列事項加以審閱：

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 significant financial reporting judgments contained in them. In reviewing these reports before submission to the board, the Committee should focus particularly on:

- (i) 會計政策及實務的任何更改；
any changes in accounting policies and practices;
- (ii) 涉及重要判斷的地方；
major judgmental areas;
- (iii) 因核數而出現的重大調整；
significant adjustments resulting from audit;
- (iv) 企業持續經營的假設及任何保留意見；
the going concern assumptions and qualifications;
- (v) 是否遵守會計準則；及
compliance with accounting standards; and
- (vi) 是否遵守有關財務申報的《上市規則》及法律規定；
Compliance with the Exchange Listing Rules and legal requirements in relation to financial reporting;

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- (e) 就上述(d)項而言:-
In regard to (d) above:-
- (i) 委員會成員應與本公司的董事局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
members of the Committee should liaise with the Company's board and senior management and the Committee must meet, at least twice a year, with the Company's auditors; and
- (ii) 委員會應考慮於該等報告及帳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彙報職員、監察主任或核數師提出的事項；
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, compliance officer or auditors;

監管本公司財務申報制度資料、風險管理及內部監控系統

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

- (f) 檢討本公司的財務監控、以及（除非有另設的董事會轄下風險委員會又或董事局本身會明確處理）檢討本公司的風險管理及內部監控系統；
to review the Company's financial controls, and unless expressly addressed by a separate board risk committee, or by the board itself, to review the Company's risk management and internal control systems;
- (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系統；討論內容應包括本公司在會計及財務彙報職能方面的資源、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；
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 Company's accounting and financial reporting function.

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- (h) 主動或應董事局的委派，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；
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;
- (i) 如公司設有內部審核功能，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，並且享有適當的地位，以及檢討及監察其成效；
where an internal audit function exists, 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 to review and monitor its effectiveness;
- (j) 檢討集團的財務及會計政策及實務；
to review the group's financial and accounting policies and practices;
- (k) 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、財務帳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；
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;
- (l) 確保董事局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；
to ensure that the board will provide a timely response to the issues raised in the external auditor's management letter;
- (m) 就審核委員會其職權範圍條文所載的事宜向董事局彙報；
to report to the board on the matters set out in provision of terms of reference of the Committee;
- (n) 研究其他由董事局界定的課題。
to consider other topics, as defined by the board;

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審核委員會的職權範圍亦須包括 *The terms of reference of the audit committee also require it*

- (o) 檢討公司設定的以下安排：公司雇員可暗中就財務彙報、內部監控或其他方面可能發生的不正當行為提出關注。審核委員會應確保有適當安排，讓公司對此等事宜作出公平獨立的調查及採取適當行動；及
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 the fair and independent investigation of such matters and for appropriate follow-up action; and
- (p) 擔任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。
to act as the key representative body for overseeing the Company's relations with the external auditor.

Reporting procedures 彙報程式

- 10. 審核委員會秘書或其代表應將委員會的會議記錄及報告向董事局全體成員傳閱。
The secretary or his representative shall circulate the minutes of meetings and reports of the Committee to all members of the board.
- 11. 審核委員會主席（或在其缺席時，其適當委任的代表）應出席本公司股東周年大會並準備在股東周年大會上回答關於委員會活動的問題。
The chairman of the Committee (or in his absence, his duly appointed delegate) shall attend the Company's annual general meetings and be prepared to respond to questions at the annual general meeting on the Committee's activities.