

MOG HOLDINGS LIMITED
(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

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

(adopted on 23 March 2020)
(於 2020 年 3 月 23 日採納)

MOG Holdings Limited

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審核委員會職權範圍書(於 2020 年 3 月 23 日採納)

Constitution

組織

1. The board of directors (the “**Board**”) of MOG Holdings Limited (the “**Company**”) hereby resolves to establish an audit committee of the Board (the “**Audit Committee**”). The constitution of the Audit Committee shall comply with the requirements of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) from time to time.

MOG Holdings Limited (“**本公司**”) 董事會 (“**董事會**”) 現議決於董事會轄下成立一個審核委員會 (“**審核委員會**”)。審核委員會的組成必須遵守香港聯合交易所有限公司 (“**聯交所**”) 不時制定的證券上市規則 (“**《上市規則》**”) 的要求。

Membership

成員

2. The members of the Audit 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. A quorum shall be two members, one of whom shall be an independent non-executive director.

審核委員會成員須由董事會從本公司的非執行董事中委任。審核委員會最少須由三名成員組成，其中大部分應為獨立非執行董事。審核委員會的法定人數為兩人，其中一人須為獨立非執行董事。

3. At least one of the members is an independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required under Rule 3.10(2) of the Listing Rules.

最少一名成員為具備《上市規則》第 3.10(2)條所述之適當的專業資格，或具備適當的會計或相關的財務管理專長之獨立非執行董事。

4. A former partner of the Company’s existing auditing firm should be prohibited from acting as a member of the Audit Committee for a period of two years commencing on the date of the person ceasing (whichever is the later):

現時負責審計本公司賬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，不得擔任本公司審核委員會的成員：

- (a) to be a partner of the firm; or

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該名人士終止成為該公司合夥人的日期；或

- (b) to have any financial interest in the firm.
該名人士不再享有該公司財務利益的日期。

5. The chairman of the Audit Committee shall be appointed by the Board and shall be an independent non-executive director.
審核委員會主席須由董事會委任，並且須為獨立非執行董事。
6. The company secretary shall be the secretary of the Audit Committee.
公司秘書為審核委員會秘書。
7. The term of membership will be one year from the date of appointment subject to renewal and shall be governed by the provisions of the articles of association of the Company (the “**Articles**”).
成員的任期為自任命之日起一年（可續期），並受公司章程的規定（“**章程**”）約束。
8. The appointment of the members and secretary of the Audit Committee may be revoked, or additional members may be appointed by separate resolutions passed by the Board and by the Audit Committee. An appointment of the member shall be automatically revoked if such member ceases to be a director of the Company.
審核委員會成員和秘書的任命可以撤銷，也可以通過董事會和審核委員會通過的單獨決議任命其他成員。如果該成員不再擔任公司董事，則該成員的任命將自動撤銷。

Attendance at meetings

出席會議

9. Unless otherwise agreed by all the members of the Audit Committee, a meeting of the Audit Committee (the “**Meeting**”) shall be called by at least fourteen (14) days’ notice. A member may and, on the request of a member, the secretary shall, at any time summon a Meeting. Notice shall be given to each member, at least fourteen (14) days before the date of the Meeting orally in person or in writing or by telephone or by telex or telegram or facsimile transmission at the telephone number or facsimile number or address from time to time notified to the secretary by such member or in such other means

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as the members may from time to time determine. Any notice given orally shall be confirmed in writing. 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 for the purposes of the Meeting.

除非審核委員會全體成員同意，審核委員會會議（下稱“會議”）的召集至少需要 14 天通知。成員可以，及秘書必須根據成員的要求，於任何時間召開會議。向各成員發出的會議通知必須於會議召開之前至少 14 天通過親身口頭傳遞、或者以書面、電話、電傳、電報、傳真的形式傳達至該名成員不時向秘書通知的電話號碼、或傳真號碼、地址，或成員可能不時決定之其他通訊方式。任何以口頭發出的通知必須以書面形式確認。會議通知必須註明會議舉行的時間和地點，並須附上議程及其他可能需要成員在會議上考慮的文件。

10. Attendees shall normally include Audit Committee's members, the Chief Finance Officer (or any officer(s) assuming the relevant functions but having a different designation), the Head of Internal Audit (where an internal audit function exists), a representative of the external auditors and those with meaningful input to the Audit Committee's activities. However, at least once a year the Audit Committee shall meet with the external and internal auditors (if any) without executive Board members present.

出席人員一般包括審核委員會成員、財務總監（或任何承擔相關職能但擁有不同指稱的高級管理人員）、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。然而，審核委員會須每年最少一次在董事會執行董事避席的情況下，與外聘核數師及內部核數師（如有）舉行會議。

11. The secretary of the Audit Committee or in his absence, his representative or any one member, shall be the secretary of the Meetings.

審核委員會秘書或其未克出席，其代表或任何一位審核委員會成員將出任會議秘書。

12. Members of the Audit Committee may attend Meetings either in person or through other electronic means of communication.

審核委員會成員可以親身出席方式或以其他電子通訊設備形式參加會議。

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13. Resolutions of the Audit Committee at any Meeting shall be passed by a majority of votes of members if more than two members are present and by a unanimous vote if only two members are present.

任何審核委員會的決議如超過兩名成員列席，必須經由大多數列席成員投票贊成才能獲得通過；如列席成員人數只有兩名，則必須一致贊成才能通過。

Frequency of meetings

會議次數

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

會議次數須不少於每年兩次。外聘核數師如認為有需要，可要求召開會議。

15. Additional meetings shall be held as the work of the Audit Committee demands or as convened by any member of the Audit Committee at his or her discretion.

額外會議應按審核委員會的工作要求而召開，或由審核委員會的任何成員酌情召開。

16. Proceedings of the meetings of the Audit Committee shall be governed by the Articles.

審核委員會會議的程序應受本章程的管轄。

Authority

權力

17. The Audit Committee is authorised by the Board to investigate 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 Audit Committee.

董事會授權審核委員會按照其職權範圍進行任何調查。審核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審核委員會合作，滿足其任何要求。

18. The Audit 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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董事會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。

Duties

職務

19. The duties of the Audit Committee shall be:

審核委員會的職務如下：

Relationship with the Company's auditors

與本公司核數師的關係

- (a) to consider and 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 resignation or dismissal of that auditor;
考慮及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，及處理任何有關該核數師辭職或辭退該核數師的問題；
- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standard. The Audit 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;
按適用的標準檢討及監察外聘核數是否獨立客觀及核數程序是否有效；審核委員會應於核數師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；如有超過一家核數師事務所參與工作，則應確保他們互相協調；
- (c) to develop and implement policy on the engagement of an 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. The Audit Committee should report to the Board, identifying any matters in respect of which it considers that action or improvement is needed and making recommendations as to the steps to be taken;

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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。審核委員會應就其認為必須採取的行動或改善的事項向董事會報告，並建議有哪些可採取的步驟；

Review of financial information of the Company

審閱本公司的財務資料

- (d) to monitor integrity of financial statements of the Company and the Company's annual report and accounts, half-year report and quarterly reports, and to review significant financial reporting judgments contained in them. In this regard, in reviewing the Company's annual report and accounts, half-year report and quarterly reports before submission to the Board, the Audit Committee should focus particularly on:

監察本公司的財務報表及本公司年度報告及賬目、半年度報告及季度報告的完整性，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，審核委員會在向董事會提交有關本公司年度報告及賬目、半年度報告及季度報告前作出有關報表及報告的審閱時，應特別針對下列事項：

- (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；以及
- (vi) compliance with the Listing Rules and other legal requirements in relation to financial reporting;

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是否遵守有關財務申報的《上市規則》及其他法律規定；

- (e) In regard to (d) above:-
就上述(d)項而言：—
- (i) members of the Audit Committee must liaise with the Board and senior management and the Audit Committee must meet, at least twice a year, with the Company's auditors; and
審核委員會成員須與本公司的董事會及高層管理人員聯絡。審核委員會須至少每年與本公司的核數師開會兩次；
及
- (ii) the Audit 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 staff responsible for the accounting and financial reporting function, compliance officer or auditors;
審核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，並須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 system

監管本公司財務申報制度、風險管理及內部監控系統

- (f) 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 issuer's risk management and internal control systems;
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會本身會明確處理）檢討發行人的風險管理及內部監控系統；
- (g) to discuss the risk management and internal control systems with management to ensure that management has performed its duty to have effective systems including 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，包括考慮本公司在會計及財務匯報職能方面的

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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是否充足；

- (h) to consider any findings of major investigations of risk management and internal control matters as delegated by the Board or on its own initiative and management's response;
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的回應進行研究；
- (i) to discuss problems and reservations arising from the interim and final audits or quarterly review, and any matters the auditor may wish to discuss (in the absence of management where necessary);
與核數師討論在中期及全年或季度帳目審核中出現的問題及存疑之處，以及核數師希望討論的其他事宜（如有需要，可在管理層避席的情況下進行）；
- (j) to review the external auditor's management letter, any material queries raised by the auditor to management in respect of the 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；
- (k) 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給予管理層的《審核情況說明函件》中提出的事宜；
- (l) to review the Company's statement on internal control systems (where one is included in the annual report) prior to endorsement by the Board;
如年報載有關於本公司內部監控制度的陳述，則應於提呈董事會審批前先行審閱；
- (m) where an internal audit function exists, to review the internal audit programme, 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 the effectiveness of the internal audit function;
如本公司設有內部核數功能，則應審閱內部核數計劃，須確保內部和外聘核數師的工作得到協調，也須確保內部核數功能在本公

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司內部有足夠的資源運作，並且享有適當的地位，以及檢討及監察內部核數功能是否有效；

- (n) to report to the Board on the matters set out in provision of terms of reference of the Audit Committee;
就審核委員會其職權範圍條文所載的事宜向董事會匯報；
- (o) to review the group's financial and accounting policies and practices;
檢討集團的財務及會計政策及實務；
- (p) to consider other topics, as defined by the Board.
研究其他由董事會界定的課題；
- (q) 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 Audit Committee should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;
檢討公司設定的安排，以便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。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；
- (r) act as the key representative body for overseeing the Company's relations with the external auditor;
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；
- (s) establish suitable policy and system for employees and those who deal with the Company (e.g. customers and suppliers) to raise concerns, in confidence, with the Audit Committee about possible improprieties in any matter related to the Company;
設立適當的政策及機制，以令公司僱員及與公司交易之人士（如客戶及供應商）暗中向審核委員會就任何與公司有關的事宜可能出現的不當行為提起關注；

Corporate Governance Functions

企業管治職能

- (t) to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;

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制定及檢討本公司的企業管治政策及常規，並向董事會提出建議；

- (u) to review and monitor the training and continuous professional development of directors and senior management of the Company and its subsidiaries;
檢討及監察本公司及其子公司的董事及高級管理人員的培訓及持續專業發展；
- (v) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
檢討及監察本公司在遵守法律及監管規定方面的政策及常規；
- (w) to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors of the Company and its subsidiaries;
制定、檢討及監察本公司及其子公司的僱員及董事的操守準則及合規手冊（如有）；
- (x) to review the Company's compliance with the Corporate Governance Code in Appendix 14 to the Listing Rules and disclosure in the Corporate Governance Report; and
檢討本公司遵守《上市規則》附錄 14 的《企業管治守則》的情況及在《企業管治報告》內的披露；及
- (y) to do any such things to enable the Audit Committee to discharge its powers and functions conferred on it by the Board.
採取任何行動使審核委員會可履行董事會賦予的權力及職能。

Reporting responsibility and procedures

彙報責任及程式

- 20. The Audit Committee should report to the Board on a regular basis on its decisions or recommendations and on the matters set out in these terms of reference, unless there are legal or regulatory restrictions on its ability to do so. 審核委員會應就其決定或建議，以及該等職權範圍所載事宜定期向董事會匯報（除其匯報受法律或法規限制者外）。
- 21. Where the Board disagrees with the Audit 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

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Audit Committee explaining its recommendation and also the reason(s) why the Board has taken a different view.

凡董事會不同意審核委員會對甄選、委任、辭任或罷免外聘核數師事宜的意見，本公司應在《企業管治報告》中列載審核委員會闡述其建議的聲明，以及董事會持不同意見的原因。

22. Full minutes of the Meetings should be kept by a duly appointed secretary of the Meeting (who should normally be the company secretary). Draft and final versions of the minutes of the Meetings shall be sent to all Audit Committee members for their comment and records respectively, in both cases within a reasonable time after the meeting.

完整的會議紀錄應由正式委任的會議秘書（通常為公司秘書）保存。會議紀錄的初稿及最後定稿應在會議後一段合理時間內先後發送審核委員會全體成員，初稿供成員表達意見，最後定稿作其紀錄之用。

23. The secretary or his representative shall circulate the minutes of Meetings and reports of the Audit Committee to all members of the Board.

審核委員會秘書或其代表須將會議記錄及報告向董事會全體成員傳閱。

Continuing application of the Articles

持續應用章程

24. The Articles regulating the meetings and proceedings of the directors of the Company so far as the same are applicable and not inconsistent with the provisions herein shall apply, *mutatis mutandis*, to regulate the meetings and proceedings of the Audit Committee.

規範本公司董事會會議和議事程序的章程，只要適用且與本規定不抵觸，應作必要的變通，以規範審計委員會的會議和議事程序。

Publication and update of the terms of reference of the Audit Committee

刊登及更新審核委員會職權範圍

25. These terms of reference shall be updated and revised as and when necessary in light of changes in circumstances and changes in regulatory requirements (e.g. the Listing Rules) in Hong Kong. The terms of reference of the Audit Committee will be posted on the websites of the Company and the Stock Exchange, and will be made available upon request.

這些職權範圍應根據香港情況的變化和監管要求的變化（例如《上市規則》）在必要時進行更新和修訂。審核委員會的職權範圍應登載於本公司及聯交所的網站上，及在有人要求時，提供有關資料。

MOG Holdings Limited

Terms of Reference for the Audit Committee (adopted on 23 March 2020)

審核委員會職權範圍書(於 2020 年 3 月 23 日採納)

26. The Board may, subject to compliance with the Articles and the Listing Rules (including the Corporate Governance Code set out in Appendix 14 to the Listing Rules or, if adopted by the Company, the Company's own code of corporate governance practices), amend, supplement and revoke these terms of reference and any resolution passed by the Audit Committee provided that no amendments to and revocation of these terms of reference and the resolutions passed by the Audit Committee shall invalidate any prior act or resolution of the Audit Committee which would have been valid if such terms of reference or resolution had not been amended or revoked.

董事會可在遵守《公司章程》和《上市規則》（包括《上市規則》附錄十四所載的《企業管治守則》，或如本公司通過的情況下，採用本公司自身的企業管治守則）的規定，對其進行修訂，補充並撤銷這些職權範圍和審核委員會通過的任何決議，但前提是，對這些職權範圍和審核委員會通過的決議的任何修改和撤銷均不得使審核委員會的任何先前的行為或決議有效，如果這些職權範圍或決議尚未被修改或撤銷。

Others

其他事項

27. The chairman of the Audit Committee or in his absence, another member of the Audit Committee or failing this, his duly appointed delegate, shall attend the annual general meeting of the Company and be prepared to respond to questions at the annual general meeting on the Audit Committee's activities and their responsibilities.

審核委員會的主席，或在該委員會的主席缺席時由另一名審核委員會成員（或如該名成員未能出席，則其適當委任的代表）須出席股東周年大會並在股東周年大會上回答有關審核委員會的職能及責任的提問。

28. The Audit Committee should be provided with sufficient resources to discharge its duties.

審核委員會應獲供給充足資源以履行其職責。

Note:

注:

The Chinese version is for reference only, and the English version shall prevail in case of any inconsistency between the English version and the Chinese translation thereof.

中文版本僅供參考，英文版本與中文翻譯如有歧義，概以英文版本為準。