

E. BON HOLDINGS LIMITED

怡邦行控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Audit Committee

審核委員會

Terms of Reference

職權範圍

STATUS 組織架構

The audit committee (the “**Committee**”) is a sub-committee of the board (the “**Board**”) of directors (the “**Director(s)**”) of E. Bon Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) to which the Board has delegated consideration of matters set out below.

審核委員會(「**委員會**」)為怡邦行控股有限公司(「**本公司**」，連同其附屬公司，統稱「**本集團**」)董事(「**董事**」)會(「**董事會**」)轄下的小組委員會，由董事會授權代其審議下文所載事宜。

ADMINISTRATIVE STRUCTURE 行政架構

Membership 成員

(A) The Committee shall be appointed by the Board from amongst the non-executive Directors only and shall consist of a minimum of three members, at least one of whom is an independent non-executive Director with appropriate professional qualifications or accounting or related financial management expertise as required under the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) as amended from time to time. The majority of the Committee must be independent non-executive Directors. A quorum shall be two members.

委員會成員須由董事會從非執行董事中任命，並應至少由三名成員組成，根據香港聯合交易所有限公司(「**聯交所**」)不時修訂的《香港聯合交易所有限公司證券上市規則》(「**《上市規則》**」)的規定，其中至少一名成員須為具有適當專業資格或會計或相關財務管理專業知識的獨立非執行董事。委員會過半數成員須為獨立非執行董事。委員會的會議法定人數為兩名成員。

- (B) The Chairman of the Committee shall be appointed by the Board and must be an independent non-executive Director.

委員會主席須由董事會委任，並且應為獨立非執行董事。

- (C) A former partner of the Company's existing auditing firm should be prohibited from acting as a member of the Committee for a period of two years from the date of person ceasing: (a) to be a partner of the firm; or (b) to have any financial interest in the firm, whichever is later.

本公司現任核數師事務所的前合夥人應被禁止擔任委員會成員，任期為自其不再擔任以下職務之日起兩年：(a)不再擔任該事務所的合夥人；或(b)不再擁有該事務所的任何財務利益，以較晚者為準。

Attendance at meetings 出席會議

Only members of the Committee have a right to attend Committee meetings; however other members of the Board or management may be invited to attend, as appropriate. At least twice a year, the Committee shall meet with the external and internal auditors (if any) of the Company without executive Board members present.

只有委員會成員有權出席委員會會議，但委員會可於適當時邀請其他董事會成員或管理層成員出席其會議。然而，委員會應每年最少兩次在執行董事避席的情況下，與本公司的外聘核數師及內部核數師(如有)舉行會議。

The Committee members may attend the meetings in person, by telephone or by video conference.

委員會成員可以親自、通過電話或視像會議參加會議。

Frequency and procedure of meetings 會議次數及程序

- (A) Meetings shall be held not less than twice a year. The external auditors of the Company may request a meeting if they consider that one is necessary.

會議次數應不少於每年兩次。本公司的外聘核數師如認為有需要，可要求召開會議。

- (B) An agenda and other relevant documents should be sent, in full, to all members of the Committee in a timely manner and at least three (3) days before the intended date of a meeting of the Committee (or such other period as may be agreed by its members).

議程和其他相關文件應及時完整地發送給委員會所有成員，並且至少在委員會預定會議召開日期三(3)天前(或委員會成員同意的其他期限)發送。

- (C) Management is obliged to provide the Committee with adequate and timely information, which is accurate, clear, complete and reliable, to enable the Committee to make informed decisions. Each Committee member has separate and independent access to the Company's senior management ^{Note (i)} and has free access to Board papers and related materials. To fulfil their duties properly, the Committee members may not, in all circumstances, be able to rely purely on information provided voluntarily by the management and they may need to make further enquiries. Where any Committee member requires more information than is volunteered by the management, that Committee member should make further enquiries where necessary.

管理層有義務向委員會提供充分、及時、準確、清晰、完整和可靠的資訊，以使委員會能夠做出明智的決定。各委員會成員均可自行個別接觸本公司高級管理人員^{註(i)}，及有權查閱董事會之檔及有關材料。為了妥善履行職責，委員會成員在任何情況下都可能無法完全依賴管理層自願提供的資訊，他們可能需要進行進一步調查。如果任何委員會成員需要的資訊超出管理層自願提供的範圍，該委員會成員應在必要時進行進一步調查。

- (D) The Company secretary shall be the secretary of the Committee.
委員會秘書為本公司秘書。

Authority 權力

- (A) 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 of the Group and all employees of the Group are directed to co-operate with any request made by the Committee.

委員會經董事會授權，可調查其職權範圍內的任何活動。委員會有權向本集團任何員工索取其所需的任何資訊，本集團所有員工均須配合委員會提出的任何要求。

- (B) The Committee is authorised by the Board, upon reasonable request, to seek/obtain external legal or other independent professional advice in appropriate circumstances at the Company's expense and to ensure the attendance of such independent professional advisers with relevant experience and expertise if it considers this necessary. The Committee should be provided with sufficient resources to perform its duties.

委員會經董事會授權，可應合理要求，在適當情況下尋求外部法律或其他獨立專業意見，費用由公司承擔，並在其認為必要時，確保該等具有相關經驗和專業知識的獨立專業顧問出席。委員會應獲提供充足資源以履行其職責。

DUTIES 職務

The duties of the Committee shall include:

委員會的職務包括：

Relationship with the Company's auditors

與本公司核數師的關係

1. to be primarily responsible for making recommendations 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;
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；
2. 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;
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核數師討論核數性質及範疇及有關匯報責任；
3. 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 to be part of the audit firm nationally or internationally. The Committee should report to the Board, identify and make recommendations on any matters to the Board 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」包括與負責核數師事務所處於同一控制權、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；
4. to 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；

Review of the Company's financial information

審閱本公司的財務資料

5. to monitor integrity of the Company's financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgements 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(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。委員會在向董事會提交有關報表及報告時，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；

6. Regarding (5) above:
就上述(5)項而言：

- (i) members of the Committee should liaise with the Board and senior management of the Company and the Committee must meet, at least twice a year, with the Company's auditors; and
委員會成員應與本公司的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 reports 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; and

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的會計及財務匯報職員、監察主任或核數師提出的事項；及

7. to discuss problems and reservations arising from any interim and/or final audits, and any matters the auditor may wish to discuss (in the absence of management where necessary);

與核數師討論在任何中期及／或全年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)；

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

監管本公司財務申報制度、風險管理及內部監控系統

8. to review the Company's risk management and internal control systems, covering all controls, including financial, operational and compliance controls;

檢討本公司的風險管理及內部監控系統，有關檢討涵蓋所有監控方面，包括財務監控、運作監控及合規監控；

9. 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 budgets of the Company's accounting and financial reporting functions;

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；

10. 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 and review the statements concerning risk management and internal control to be included in the annual report;

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，及審閱載入年報的有關風險管理及內部監控的陳述；

11. where an internal audit function exists, (i) to ensure co-ordination between the internal and external auditors, (ii) to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company, (iii) to review and monitor the effectiveness of the internal audit function and ensure the same is included in the annual report;
如公司設有內部審核職能，(i)確保內部和外聘核數師的工作得到協調；(i)確保內部審核職能在本公司內部有足夠資源運作，並且有適當的地位，以及(iii)檢討及監察內部審核職能的成效，並確保將其納入年度報告中；
12. 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實務；
13. 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;
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；
14. to review the Company's statement on risk management and internal control systems (where one is included in the annual report) prior to endorsement by the Board;
如年報載有關於公司風險管理及內部監控制度的陳述，則應於提呈董事會審批前先行審閱；
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給予管理層的《審核情況說明函件》中提出的事宜；
16. to report to the Board on the matters in Code Provision D.3.3 in the Corporate Governance Code set out in Appendix C1 to the Listing Rules;
就《上市規則》附錄C1所載《企業管治守則》第D.3.3條所指之事宜向董事會匯報；
17. (a) 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 for appropriate follow-up action; and
審查本公司員工可秘密使用的安排，以便就財務報告、內部控制或其他事項中可能存在的不當行為提出疑慮。委員會應確保已制定適當的安排，以便對這些事項進行公正、獨立的調查，並採取適當的後續行動；及

- (b) to review and/or take appropriate follow-up action(s) in respect of concerns raised by employees and/or those who deal with the Company (e.g. customers and suppliers), in confidence, with the Committee about possible improprieties in any matter related to the Company in accordance with the whistleblowing policy and system of the Company.

按照本公司的舉報政策和制度，對員工和／或與本公司有業務往來的人員（例如客戶和供應商）提出的疑慮進行審查和／或採取適當的後續行動，並向委員會秘密舉報與本公司有關的任何事項中可能存在的不當行為。

Oversight of the Company's corporate governance matters

監管本公司的企業管治事宜

18. to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;
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；
19. to review and monitor the training and continuous professional development of Directors and senior management;
檢討及監察董事及高級管理人員的培訓及持續專業發展；
20. to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
檢討及監察對遵守法律及監管規定的政策及常規；
21. to review the findings of internal investigations and management's response into any suspected frauds or irregularities or failures of internal controls or infringements of any applicable laws, rules and regulations;
審查對任何涉嫌欺詐、違規或內部控制缺陷或違反任何適用法律、規則和規章的內部調查之結果及管理層的回應；
22. to establish policy(ies) and system(s) that promote and support anti-corruption laws and regulations;
制定促進和支持反貪污法律及規例的政策和系統；
23. to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and Directors;
制定、檢討及監察適用於僱員及董事的操守準則及合規手冊（如有）；

24. to review the Company's compliance with the Corporate Governance Code under Appendix C1 to the Listing Rules and disclosure in the corporate governance report of the Company; and
檢討本公司遵守《上市規則》附錄C1《企業管治守則》的情況及在本公司企業管治報告內的披露；及
25. to consider other topics, as defined by the Board from time to time.
研究其他由董事會不時界定的課題。

REPORTING PROCEDURES 匯報程序

Without prejudice to the generality of the foregoing, the Committee shall 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). The reporting shall be done by the Chairman of the Committee or any such other person designated by the Committee from time to time.

在不損害上述的一般性原則下，委員會須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（例如因監管規定限制披露）。匯報由委員會主席或任何其他由委員會不時指派的人士負責。

In the event the Board takes a different view from the Committee regarding the selection, appointment, resignation or dismissal of the external auditors, the Committee shall provide a statement explaining its recommendations to the Company and also the reason(s) why the Board has taken a different view for inclusion in the Corporate Governance Report issued by the Company in accordance with Appendix C1 to the Listing Rules.

倘董事會就委員會對外聘核數師的甄選、委任、辭任或罷免持有不同意見，委員會須提供聲明，向本公司闡述其建議，以及董事會持不同觀點的原因，以供載入本公司根據《上市規則》附錄C1所刊發的《企業管治報告》。

MINUTES 會議記錄

Minutes of Committee meetings and the record of individual attendance at such meetings shall be prepared by the Company secretary (or his/her delegate(s)). Full minutes of the Committee meetings should be kept by a duly appointed secretary of the meeting and should be open for inspection at any reasonable time on reasonable notice by any Director(s).

委員會會議記錄及個人出席記錄應由本公司秘書（或其代表）編製。委員會會議的完整記錄應由正式指定的會議秘書保存，並應在任何合理時間，經任何董事發出合理通知後，可供查閱。

Minutes of Committee meetings should record in sufficient detail the matters considered and decisions reached, including any concerns raised by Committee members or dissenting views expressed. Draft and final versions of minutes should be sent to all members of the Committee for their comment and record respectively, as soon as practicable within a reasonable time after the conclusion of any meeting of the Committee.

委員會會議記錄應詳細記錄所審議的事項和所達成的決定，包括委員會成員提出的任何關注或表達的反對意見。會議記錄的草稿及最終定稿應在委員會任何會議結束後的合理時間內儘快送交委員會所有成員，供其評論及記錄。

ANNUAL GENERAL MEETINGS 股東周年大會

The chairman of the Committee should attend annual general meetings of the Company. In his absence, the chairman of the Committee should invite another member of the Committee, or failing this their duly appointed delegate, to attend. Such person(s) attending should be available to answer questions at the annual general meetings of the Company.

委員會主席應出席本公司股東周年大會。如委員會主席缺席，應邀請委員會其他成員或其正式委任的代表出席。出席者應在本公司股東周年大會上解答疑問。

GENERAL 一般資訊

These terms of reference shall be updated and revised as and when necessary in light of changes in circumstances and changes in regulatory requirements, including those under the Listing Rules.

本職權範圍應根據情況變化以及監管規定的變動(包括《上市規則》的規定)，並於必要時更新及修訂。

The Committee should make available these terms of reference to the public, explaining its role and the authority delegated to it by the Board, by including them on the HKEx News website of the Stock Exchange (www.hkexnews.hk) and the Company's website (www.ebon.com.hk).

委員會應將本職權範圍刊載於聯交所披露易網站(www.hkexnews.hk)及本公司網站(www.ebon.com.hk)，以供公眾查閱，及解釋其角色及董事會轉授予其的權力。

Note: 註：

- (i) For the purpose of this terms of reference, “senior management” should refer to the same category of persons as referred to in the Company’s annual report.
就本職權範圍而言，「高級管理人員」指本公司年報內提及的同一類別的人士。
- (ii) If there is any inconsistency in this document between the English and Chinese versions, the English version shall prevail.
如本文件的英文版本與中文版本有任何不一致，以英文版本為準。

June 2025

二零二五年六月