

**ACTIVATION GROUP**

**艾 德 韦 宣**

**Activation Group Holdings Limited**

**艾德韋宣集團控股有限公司**

**董事會審核委員會職權範圍**

**Terms of reference of  
the Audit Committee of the Board of Directors**

**Activation Group Holdings Limited**  
**艾德韋宣集團控股有限公司**  
(the “Company”)  
(「本公司」)

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**Terms of reference of the Audit Committee (the “Committee”)**  
**of the Board (the “Board”) of Directors (the “Directors”) of the Company**  
**董事(「董事」)會(「董事會」)審核委員會(「委員會」)職權範圍**

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(中文本為翻譯稿，僅供參考用)

**1. Constitution**

**組成**

- 1.1 The Committee is established pursuant to a resolution passed by the Board at its meeting held on 19 December 2019.

本委員會是按本公司董事會於2019年12月19日會議通過成立的。

**2. Membership**

**成員**

- 2.1 Members of the Committee shall be appointed by the Board from amongst the non-executive Directors (including independent non-executive Directors) and shall consist of not less than three members, a majority of whom should be independent. At least one of the members shall be an independent non-executive Director with appropriate professional qualifications or accounting or related financial management expertise as required in Rules 3.10(2) and 3.21 of the Rules (the “**Listing Rules**”) Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

委員會由董事會從其非執行董事(包括獨立非執行董事)中委任組成，委員會人數最少三名，大部分需為獨立的。其中至少一名委員會成員須為按照香港聯合交易所有限公司(「**聯交所**」)證券上市規則(「**上市規則**」)第3.10(2)條及3.21條具備適當專業資格或會計或相關財務管理知識的獨立非執行董事。

- 2.2 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 at least two (2) years from the date of his ceasing:

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)起計至少兩年內，不得擔任委員會的成員：

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

- (a) 他終止成為該公司合夥人的日期；或

(b) to have any financial interest in the firm, whichever is later.

(b) 他不再享有該公司財務利益的日期。

2.3 The Chairman of the Committee shall be appointed by the Board or elected among the members of the Committee and shall be an independent non-executive Director.

委員會主席由董事會委任或經委員會會員選舉、及必須是獨立非執行董事。

2.4 The company secretary of the Company shall be the secretary of the Committee. In the absence of the secretary of the Committee, Committee members present at the meeting may elect among themselves or appoint another person as the secretary for that meeting.

本公司的公司秘書為委員會的秘書。如委員會秘書缺席，出席委員會會議的成員，可互選或委任其他人擔任該會議的秘書。

2.5 The appointment of the members of the Committee may be revoked, replaced or additional members may be appointed to the Committee by separate resolutions passed by the Board and by the Committee. An appointment of Committee member shall be automatically revoked if such member ceases to be a member of the Board.

經董事會及委員會分別通過決議，方可委任額外、更替或罷免委員會成員。如該委員會成員不再是董事會的成員，該委員會成員的任命將自動撤銷。

### **3. Procedural Standing Orders**

### **議事程序規則**

3.1 The Standing Orders which apply to these terms of reference of the Committee are set out in the Annex hereto.

適用於委員會職權範圍之議事程序規則列於此份職權範圍的附件。

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

### **委任代表**

4.1 A Committee member may not appoint any alternate.

委員會成員不能委任代表。

### **5. Authority of the Committee**

### **委員會的權力**

5.1 The Committee may exercise the following powers:

委員會可以行使以下權力：

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| <p>(a) to seek any information it requires from any employee of the Company and its subsidiaries (hereinafter collectively referred to as “<b>Group</b>”) and any professional advisers (including auditors), to require any of them to prepare and submit reports and to attend Committee meetings and to supply information and address the questions raised by the Committee;</p> | <p>(a) 向本公司及其任何附屬公司(合稱「<b>本集團</b>」)的任何僱員及專業顧問(包括核數師)索取其所需的資料、要求上述人士準備及提交報告、出席委員會會議並提供所需資料及解答委員會提出的問題；</p> |
| <p>(b) to monitor whether the Group’s management has, in the performance of their duties, infringed any policies set by the Board or any applicable law, regulation and code (including the Listing Rules and other rules and regulations from time to time determined by the Board or a committee thereof);</p>   | <p>(b) 監控本集團管理人員在履行職務時有否違反董事會訂下的政策或適用的法律、法規及守則(包括上市規則及董事會或其委員會不時訂立的規則)；</p>                               |
| <p>(c) to investigate any activities within these terms of reference and all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports;</p>  | <p>(c) 調查本職權範圍中的任何活動及所有涉及本集團的懷疑欺詐事件及要求管理層就此等事件作出調查及提呈報告；</p>  |
| <p>(d) to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the auditors of the Group;</p>   | <p>(d) 要求董事會採取任何必要行為，包括召開特別股東大會，更替及罷免本集團的核數師；</p>   |
| <p>(e) to obtain, at the expenses of the Company, outside legal or other independent professional advice for the purpose of performing its duties or giving assistance to any matters within these terms of reference as it considers necessary and to secure the attendance of outsiders with relevant experience and expertise at its meetings;</p>                                | <p>(e) 如委員會覺得有需要，可為履行其職責或就協助涉及本職權範圍的事宜，對外尋求法律或其他獨立專業意見，並由本公司支付有關費用，以及確保具相關經驗及專業才能的外界人士出席委員會會議；</p>        |
| <p>(f) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company;</p>  | <p>(f) 如委員會覺得有需要，可委託製作報告或進行調查以協助履行其職務，並由本公司支付有關費用；</p>  |

- (g) to have access to sufficient resources in order to perform its duties;
- (h) to review annually these terms of reference and their effectiveness in the discharge of its duties and to make recommendation to the Board any changes it considers necessary; and
- (i) to exercise such powers as the Committee may consider necessary and expedient so that their duties under section 6 below can be properly discharged.

5.2 The Company should provide the Committee sufficient resources to perform its duties.

## **6. Duties of the Committee**

6.1 The duties of the Committee shall be:

### ***Relationship with the Company's auditors***

- (a) 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 other terms of engagement of the external auditor, and any questions of its resignation or dismissal;
- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards;
- (c) to discuss with the auditors the nature and scope of the audit and reporting obligations before the audit commences; where more than one audit firm is engaged, ensure co-ordination between them;

- (g) 可取得足夠資源以履行其職務；
- (h) 對本職權範圍及履行其職權的有效性作每年一次的檢討並向董事會提出其認為需要的修訂建議；及
- (i) 為使委員會能恰當地執行其於第6章項下的職責，行使其認為有需要及權宜的權力。

本公司應提供充足資源予委員會以履行其職責。

### **委員會的職責**

委員會負責履行以下職責：

### **與本公司核數師的關係**

- (a) 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) 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；
- (c) 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；如多於一家外聘核數師公司參與核數工作時，確保他們能互相配合；

- (d) 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, identifying and making recommendations on any matters where action or improvement is needed;

### ***Review of the Company’s financial information***

- (e) to monitor the integrity of the Company’s financial statements and annual report and accounts, interim report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgments contained in them;
- (f) in reviewing these reports (i.e. the Company’s annual report and accounts, interim report and, if prepared for publication, quarterly report) before submission to the Board, the Committee should focus particularly on:
- (i) any changes in accounting policies and practices;
  - (ii) major judgmental areas;
  - (iii) significant adjustments resulting from the audit;
  - (iv) the going concern assumption and any qualifications;
  - (v) compliance with accounting standards;

- (d) 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該負責核數的公司的本土或國際業務的一部份的任何機構。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；

### **審閱本公司的財務資料**

- (e) 監察本公司的財務報表以及年度報告及帳目、中期報告及(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；
- (f) 在向董事會提交有關報表及報告(即本公司的年度報告及帳目、中期報告及(若擬刊發)季度報告)前，委員會應特別針對下列事項加以審閱：
- (i) 會計政策及實務的任何更改；
  - (ii) 涉及重要判斷性的地方；
  - (iii) 因核數而出現的重大調整；
  - (iv) 持繼續經營的假設及任何保留意見；
  - (v) 是否遵守會計準則；

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| <p>(vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;</p>   | <p>(vi) 是否遵守有關財務申報的上規則及法律規定；</p>                               |
| <p>(vii) the fairness and reasonableness of any connected transaction and the impact of such transaction on the profitability of the Group and whether such connected transactions, if any, have been carried out in accordance with the terms of the agreement governing such transactions;</p> | <p>(vii) 關連交易安排是否屬公平合理及對本集團盈利的影響及該等關連交易，如有，是否按照有關協議的條款而執行；</p> |
| <p>(viii) whether all relevant items have been adequately disclosed in the Group's financial statements and whether the disclosures give a fair view of the Group's financial conditions;</p>  | <p>(viii) 是否所有相關項目已充分地披露於本集團的財務報表，及有關披露是否可以公平地展示本集團的財政狀況；</p>  |
| <p>(ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and</p>  | <p>(ix) 在該等報告及帳目中所反映或需反映的任何重大或不尋常項目；及</p>                      |
| <p>(x) the cashflow position of the Group;</p>   | <p>(x) 本集團現金流量的狀況；</p>   |
- and to provide advice and comments thereon to the Board;
- 並就此向董事會提供建議及意見；
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| <p>(g) in regard to (f) above:</p> <p>(i) members of the Committee should liaise with the Board and senior management of the Group and the Committee must meet, at least twice a year, with the Company's auditors; and</p> | <p>(g) 就上述(f)項而言：</p> <p>(i) 委員會成員應與董事會及本集團的高級管理人員進行商議。委員會須至少每年與本公司的核數師開會兩次；及</p> |
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| <p>(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;</p> | <p>(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；</p> |
| <p>(h) to discuss problems and reservations with the auditors arising from the interim and final audits, and any matters the auditors may wish to discuss (in the absence of management where necessary);</p>  | <p>(h) 與核數師討論中期評審及年度審核所遇上的問題及作出的保留、及核數師認為應當討論的其他事項(管理層可能按情況而須避席此等討論)；</p>            |

***Oversight of the Company's financial 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**

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| <p>(i) to ensure that the effectiveness of the risk management and internal control systems of the Company and its subsidiaries is reviewed at least annually, and management to provide a confirmation on the effectiveness of these systems, and the scope of the review should cover all material controls, including financial, operational and compliance controls;</p>                                | <p>(i) 確保本公司及其附屬公司至少每年檢討風險管理及內部監控系統之成效，並由管理層提供此等系統成效之確認，而檢討範圍應涵蓋所有重大監控，包括財務、營運及合規監控；</p>                     |
| <p>(j) to discuss the risk management and internal control systems with management to ensure that management has performed its duty to have appropriate and effective risk management and internal control systems for the purposes of dealing with identified risks (including cyber risks), safeguarding assets, preventing and detecting fraud, misconduct and loss. This discussion should include:</p> | <p>(j) 與管理層討論風險管理及內部監控系統，確保管理層已履行其職責，建立適當且有效之風險管理及內部監控系統，供處理已識別之風險(包括網絡風險)、保障資產、預防及偵測詐騙、不當行為及損失。討論內容應包括：</p> |



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| <p>(a) the adequacy of resources (internal and external) for designing, implementing and monitoring the risk management and internal control systems, including staff qualifications and experience, training programmes and budget of the Group's accounting, internal audit and financial reporting functions;</p> | <p>(a) 設計、執行及監察風險管理及內部監控系統之資源(內部及外部)是否足夠，包括員工資歷及經驗、培訓課程以及集團在會計、內部審核及財務匯報職能方面之預算是否充足；</p> |
| <p>(b) the changes in the nature and extent of significant risks, and the ability of the Group to respond to changes in its business and the external environment;</p>   | <p>(b) 重大風險性質及嚴重程度之轉變，以及集團應對其業務轉變及外在環境轉變之能力；</p>   |
| <p>(c) the scope and quality of management's ongoing monitoring of risks and of the internal control systems, and the work of its internal audit function and other assurance providers, if any;</p>   | <p>(c) 管理層持續監察風險及內部監控系統之範疇及質素，及其內部審核職能及其他保證提供者(如有)之工作；</p>                               |
| <p>(d) the extent and frequency of communication of monitoring results to the Board for the purposes of assessing the adequacy and the effectiveness of the risk management and internal control systems of the Group; and</p>   | <p>(d) 向董事會傳達監控結果之詳盡程度及次數，以供評估集團風險管理及內部監控系統是否充足及有效；及</p>                                 |

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| <p>(e) significant control failings or weaknesses identified during the review of the risk management and internal control systems, and the extent to which they have resulted in unforeseen outcomes or contingencies that have had, could have had, or may in the future have, a material impact on the financial performance or condition of the Company, and any remedial measures taken to address such control failings or weaknesses;</p> | <p>(e) 檢討風險管理及內部監控系統過程中發現之重大監控失誤或弱項，以及因此導致未能預見之後果或緊急情況之嚴重程度，而該等後果或情況對本公司之財務表現或情況已產生、可能已產生或將來可能會產生重大影響，以及針對該等監控失誤或弱項所採取之任何補救措施；</p> |
| <p>(k) to consider major investigation findings on risk management, internal control, financial control and reporting matters as delegated by the Board or on its own initiative and management's response to these findings;</p>  | <p>(k) 主動或應董事會的委派，就有關風險管理，內部監控，財務監控及彙報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；</p>   |
| <p>(l) 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 Group, and to review and monitor its effectiveness;</p>   | <p>(l) 如果設有內部審核功能，須確保內部和外聘核數師工作得到協調、也須確保內部審核功能有足夠資源運作；並且在本集團內部有適當的地位；以及檢討及監察其成效；</p>   |
| <p>(m) to review the Group's financial and accounting policies and practices;</p>  | <p>(m) 檢討本集團的財務及會計政策及實務；</p>   |
| <p>(n) to review the statement of the Board on the effectiveness of the Group's risk management and internal control systems (including the adequacy of resources, staff qualifications and experience, training programmes and budget of the Group's accounting, internal audit and financial reporting functions) prior to endorsement by the Board;</p>   | <p>(n) 審閱董事會就集團風險管理及內部監控系統之成效而發表之聲明，當中包括集團於會計、內部審核及財務匯報職能之資源、員工資歷與經驗、培訓計劃及預算是否足夠，然後提交董事會批核；</p>                                    |
| <p>(o) 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;</p>  | <p>(o) 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；</p>   |

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| <p>(p) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;</p>   | <p>(p) 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；</p>  |
| <p>(q) to conduct exit interviews with any Director, financial controller, internal control manager or internal audit manager upon their resignation in order to ascertain the reasons for his/their departure;</p>  | <p>(q) 於董事、財務總監、內部監控經理或內部核數部門主管離職時，接見有關人員並瞭解其離職原因；</p>   |
| <p>(r) to prepare work reports for presentation to the Board and to prepare summary of work reports for inclusion in the Group's interim and annual reports;</p>   | <p>(r) 就期內的工作草擬報告及概要報告；前者交董事會審閱，後者刊於本集團的中期及年度報告；</p>   |
| <p>(s) to consider the appointment of any person to be a Committee member, auditors and accounting staff either to fill a casual vacancy or as an additional Committee member, auditors and accounting staff or dismissal of any of them;</p>  | <p>(s) 考慮委任任何人士作為審核委員會成員、核數師、財務工作人員，以填補空缺或增設有關職務或考慮罷免上述任何人士；</p>                                     |
| <p>(t) to report to the Board on the matters set out above and the code provision contained in the Corporate Governance Code set out in Appendix C1 to the Listing Rules;</p>  | <p>(t) 就上述事宜及上市規則附錄C1《企業管治守則》所載的守則條文向董事會彙報；</p>  |
| <p>(u) to consider and implement other matters, as defined or assigned by the Board or otherwise required by the Listing Rules from time to time;</p>  | <p>(u) 考慮及執行董事會不時界定或委派或上市規則不時規定的其他事項；</p>  |
| <p>(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;</p> | <p>(v) 檢討本公司設定的以下安排：本公司僱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。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；</p> |
| <p>(w) to act as the key representative body for overseeing the Company's relations with the external auditor; and</p>   | <p>(w) 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</p>  |

- (x) to develop and implement a policy on the supply of non-audit services by the external auditors, taking into account any relevant ethical guidance on the matter.

## **7. Veto rights of the Committee**

7.1 The Committee has the following veto rights notwithstanding approval by the Board. The Group cannot implement any of the following matters which has been vetoed by the Committee:

- (a) to approve any connected transaction within the meaning of the Listing Rules which requires an independent shareholders' vote (unless the approval of such connected transaction is made conditional on the obtaining of the approval of the independent non-executive Directors and the independent shareholders); and
- (b) to employ or dismiss the Group's financial controller or the internal audit manager.

## **8. Annual general meeting**

- 8.1 The Chairman of the Committee or in his absence, another member of the Committee or failing this, his duly appointed delegate, shall attend the annual general meeting of the Company and be prepared to answer questions at the annual general meeting on the Committee's activities and their responsibilities.
- 8.2 The Company's management should ensure the external auditor attend the annual general meeting to answer questions about the conduct of the audit, the preparation and content of the auditors' report, the accounting policies and auditor independence.

- (x) 於計及任何相關道德指引制定及執行關於外聘核數師提供非審核服務的政策。

## **委員會的否決權**

儘管已獲董事會批准，委員會就下列事項有否決權。本集團不能執行委員會否決的以下事情：

- (a) 批准任何屬上市規則所界定及須經過獨立股東批准才可進行的關連交易（如果批准此等交易是有條件性的，而條件是本公司獨立非執行董事及獨立股東批准有關交易，則不在此限）；及
- (b) 聘用或罷免本集團的財務總監或內部核數部門主管。

## **股東周年大會**

委員會的主席，或在委員會主席缺席時由另一名委員（或如該名委員未能出席，則其適當委任的代表）應出席本公司的股東周年大會，並就委員會的活動及其職責在股東周年大會上回應問題。

本公司的管理層應確保外聘核數師出席股東周年大會，回答有關審計工作，編製核數師報告及其內容，會計政策以及核數師的獨立性等問題。

## **9. Continuing application of the articles of association of the Company**

- 9.1 The articles of association of the Company regulating the meetings and proceedings of the Directors 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.

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

- 10.1 The Board may, subject to compliance with the articles of association of the Company and the Listing Rules (including the Corporate Governance Code set out in Appendix C1 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 Committee provided that no amendments or supplements 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, supplemented or revoked.

## **11. Publication of the terms of reference of the Committee**

- 11.1 The Committee should make available its terms of reference, explaining its role and the authority delegated to it by the Board by including them on the website of the Company and on the website of the Stock Exchange.

First adopted: 19 December 2019

First update: 8 March 2023

Second update: 25 August 2025

## **本公司組織章程的持續適用**

就前文未有作出規範，但本公司章程細則作出了規範的董事會會議程序的規定，在可行的情況下適用於委員會的會議程序。

## **董事會權力**

本職權範圍所有規則及委員會通過的決議，可以由董事會在不違反公司章程及上市規則的前提下(包括上市規則之附錄C1《企業管治守則》或本公司自行制定的企業管治常規守則(如被採用))，隨時修訂、補充及廢除，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已採取的行動的有效性。

## **委員會職權範圍的刊登**

委員會應在本公司的網站及聯交所的網站公開其職權範圍，解釋其角色及董事會轉授予其的權力。

首次採納：2019年12月19日

首次更新：2023年3月8日

第二次更新：2025年8月25日

## Procedural Standing Orders applicable to the Committee

### 適用於本委員會的議事程序規則

#### A. Procedural Standing Orders

#### 委員會議事程序規則

- A.1 These Standing Orders are the rules which apply to the terms of reference of the Committee and, in particular, the meetings of the Committee and/or resolutions to be passed by it.

此份議事程序規則為適用於委員會職權範圍之程序規則，特別是有關委員會的會議及／或通過的決議。

#### B. Proceedings of the Committee

#### 會議程序

##### B.1 *Notice:*

##### 會議通知：

- (a) Unless otherwise agreed by all the Committee members, a meeting shall be called by at least seven days' prior notice. Such notice shall be sent to each member of the Committee, and to any other person invited to attend. Irrespective of the length of notice being given, attendance of a Committee member at a meeting constitutes a waiver of such notice unless the Committee member attending the meeting attends for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business on the grounds that the meeting has not been properly convened.

- (a) 除非委員會全體成員同意，召開委員會的會議通知期，不應少於七天的預先通知。該通知應發給每名委員會會員及其他獲邀出席的人士。不論通知期長短，委員會成員出席會議將被視為其放棄受到足期通知的權利，除非出席該會議的委員會成員的目的為在會議開始之時，以會議沒有得到正確地召開為理由，反對會議處理任何事項。

*(Note: Regular meetings should be called by at least 14 days' notice: cf: paragraph A.1.3 of Appendix 14 to the Listing Rules)*

(註：根據上市規則附錄十四第A.1.3段的規定，召開委員會定期會議應發出至少14天通知)

- (b) A Committee member may and, on the request of a Committee member, the secretary to the Committee shall, at any time summon a Committee meeting. Notice shall be given to each Committee member in person orally or in writing or by telephone or by email or by facsimile transmission at the telephone or facsimile or address or email address from time to time notified to the secretary by such Committee member or in such other manner as the Committee members may from time to time determine.
- (c) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.
- (d) Notice of meeting shall state the purpose, time and place of the meeting. 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 should generally be delivered to all Committee members seven days (and in any event not less than three days) before the intended date of the Committee meeting (or such other period as all the Committee members may agree).

B.2 **Quorum:** The quorum of the Committee meeting shall be two members of the Committee.

- (b) 任何委員會成員可以於任何時候或委員會秘書(應任何委員會成員的請求時必須)召集委員會會議。召開會議通告必須親身以口頭或以書面形式、或以電話、電子郵件、傳真或其他委員會成員不時議定的方式發出予各委員會成員(以該成員不時通知秘書的電話號碼、傳真號碼、地址或电子邮箱地址為準)。
- (c) 口頭方式作出的會議通知，應儘快(及在會議召開前)以書面方式確實。
- (d) 會議通告必須說明開會目的、時間和地點。議程及隨附需委員就該會議目的而審閱的有關文件一般在預期召開委員會會議前七天(無論如何不少於三天)(或經所有委員同意的其他時段)送達各成員參閱。

**法定人數：**委員會會議法定人數為兩位成員。

B.3 **Attendance:** The Company's staff having accounting and financial reporting functions, the Head of Internal Audit (or any officer(s) assuming the relevant functions but having a different designation) and representative(s) of the external auditors shall normally attend meetings of the Committee. Other Board members shall also have the right of attendance. However, at least once a year the Committee shall meet with the external auditors without the presence of executive Directors and the management of the Company.

B.4 **Frequency:** Meetings shall be held at least twice annually or more frequently if circumstances require. The external auditors may request the Chairman of the Committee to convene a meeting, if they consider that one is necessary.

B.5 **Mode of participation:** Meetings may be held in person, or by means of telephone, electronic or other communication facilities as permit all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

## C. Written resolutions

C.1 A resolution in writing signed by all the Committee members shall be as valid and effectual as if it had been passed at a meeting of the Committee and may consist of several documents in like form each signed by one or more of the Committee members.

**出席：**本公司擁有會計和財務報告功能的職員、內部核數主管(或任何主管承擔類似工作，但被指定為不同職稱)及外聘核數師的代表通常應出席委員會會議。其他董事會的成員亦有權出席會議。無論如何，委員會應至少每年一次在沒有執行董事及管理層出席的情況下，會見外聘核數師。

**開會次數：**每年最少開會兩次或多於兩次(若有所需)。如外聘核數師認為需要，可要求委員會主席召開會議。

**出席會議方式：**會議可由委員會成員親身出席，或以電話、電子、或其他可讓出席會議的人員同時及即時與對方溝通的方式進行，而以上述方式出席會議等同於親身出席有關會議。

## 書面決議

經由委員會全體成員簽署通過的書面決議案與經由委員會會議通過的決議案具有同等效力，而有關書面決議案可由一名或以上委員會成員簽署格式類似的多份文件組成。



## **D. Minutes and reporting procedures**

- D.1 The secretary shall, at the beginning of each meeting, inquire and record the existence of any conflicts of interest and minute them accordingly. The relevant member of the Committee shall not be counted towards the quorum and he must abstain from voting on any resolution of the Committee in which he or any of his close associates has a material interest, unless the exceptions set out in note 1 to Appendix 3 to the Listing Rules apply.
- D.2 Full minutes of Committee meetings shall be kept by a duly appointed secretary of the meeting (who should normally be the company secretary). Draft and final versions of minutes of the Committee meetings should be sent to all Committee members for their comment and records respectively, within a reasonable time after the meeting (generally, meaning within 14 days after the meeting). Once the minutes are signed, the secretary shall circulate the minutes and reports of the Committee to all members of the Board.
- D.3 The secretary of the Committee shall keep record of all meetings of the Committee held during each financial year of the Company and records of individual attendance of members of the Committee, on a named basis, at meetings held during that financial year.

## **E. Reporting responsibilities**

- E.1 The Committee shall report to the Board after each meeting.

## **會議紀錄及彙報程序**

秘書應在每次會議開始時查問是否有任何利益衝突並記錄在會議紀錄中。有關的委員會會員將不計入法定人數內，而除非上市規則附錄三附註一適用，相關委員就他或其任何緊密連絡人有重大利益的委員會決議必須放棄投票。

委員會的完整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（一般指委員會會議結束後的14天內）內先後發送委員會全體成員，初稿供成員表達意見，最後定稿作其紀錄之用。會議紀錄獲簽署後，秘書應將委員會的會議紀錄和報告傳閱予董事會所有成員。

委員會秘書應將就本公司每財政年度年內委員會所有會議的會議紀錄存檔，以及具名紀錄每名成員於委員會會議的出席率。

## **彙報責任**

委員會應於每次委員會會議後向董事會作出彙報。