

中創智領(鄭州)工業技術集團股份有限公司
董事會審計與風險管理委員會實施細則
**The Implementation Rules of the Audit and Risk Management
Committee of the Board of Directors of
ZMJ Group Company Limited**

(2025年8月28日修訂)
(Revised on August 28, 2025)

第一章 總則
Chapter I General Provisions

第一條 為強化中創智領(鄭州)工業技術集團股份有限公司(「公司」)董事會決策功能，做到事前審計、專業審計，確保董事會對經理層的有效監督，完善公司治理結構，根據《中華人民共和國公司法》、《上市公司治理準則》、《香港聯合交易所有限公司證券上市規則》、《公司章程》及其他有關規定，公司特設立董事會審計與風險管理委員會，並制定本實施細則。

Article 1 In order to strengthen the decision-making function of the Board of Directors of ZMJ Group Company Limited (“**the Company**”), achieve the pre-auditing and professional auditing, ensure the effective supervision on managers by the Board of Directors and optimize the corporate governance structure, the Company has set up the Audit and Risk Management Committee of the Board of Directors and formulated these Implementation Rules in accordance with the Company Law of the People’s Republic of China, the Code of Corporate Governance for Listed Companies, the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited, the Articles of Association and other relevant regulations.

第二條 董事會審計與風險管理委員會是董事會下設的專業委員會，主要負責公司內、外部審計的溝通、監督和核查工作，監管風險管理及內控系統。

Article 2 The Audit and Risk Management Committee of the Board of Directors is a professional Committee under the Board of Directors and mainly responsible for the communication, supervision and inspection of the Company’s internal and external auditing works and oversight of risk management and internal control system.

第二章 人員組成 Chapter II Composition

第三條 審計與風險管理委員會成員由三名非執行董事組成，其成員必須以獨立非執行董事佔大多數。成員中至少有一名為專業會計人士、具備適當專業資格、或具備適當的會計或相關的財務管理專長的獨立非執行董事。

Article 3 The Audit and Risk Management Committee shall comprise three non-executive directors as members, and the majority of the Audit and Risk Management Committee members must be independent non-executive directors. The members shall include at least one independent non-executive director who shall be a professional accountant with appropriate professional qualifications or accounting or related financial management expertise.

公司現任外聘審計機構的前任合夥人在其終止成為該外聘審計機構合夥人之日或不再享有現任外聘審計機構的財務利益之日(以日期較後者為準)起計一年內不得擔任審計與風險管理委員會成員。

A former partner of the Company's existing external auditing firm shall be prohibited from acting as a member of the Audit and Risk Management Committee for a period of 1 year from the date of his/her ceasing to be a partner of the firm or to have any financial interest in the firm (whichever is later).

第四條 審計與風險管理委員會委員由董事長、二分之一以上獨立非執行董事或者全體董事的三分之一提名，並由董事會選舉產生。

Article 4 The members of the Audit and Risk Management Committee shall be nominated by the Chairman of the Board or more than one-half of independent non-executive directors or one-third of all directors and shall be elected by the Board.

第五條 審計與風險管理委員會設主任委員一名，由獨立非執行董事委員擔任，負責主持委員會工作；主任委員在委員內選舉，並報請董事會批准產生。

Article 5 The Audit and Risk Management Committee shall have one chairman, who shall be independent non-executive director and shall be responsible for directing the works of the Committee. The Chairman of the Committee shall be voted from the members and shall be submitted to the Board of Directors for consideration and approval.

第六條 審計與風險管理委員會任期與董事會一致，委員任期屆滿，連選可以連任。期間如有委員不再擔任公司董事職務，自動失去委員資格，並由委員會根據上述第三至第五條規定補足委員人數。

Article 6 The term of office of the Audit and Risk Management Committee shall be in congruence with the term of the Board of Directors, and the Committee members may be re-selected upon the expiry of the current term of office. If any member ceases to be a director of the Company during his/her term of office, he/she shall lose his/her membership qualification automatically, and the vacancy shall be filled by the Committee in accordance with the provisions of Articles 3 to 5 above.

第七條 公司證券部門牽頭，和風險管理部門及內部審計部門共同作為日常辦事機構(以下稱「**審計與風險管理委員會工作機構**」)，負責日常工作聯絡和會議組織，以及與外聘審計機構協調等工作。

Article 7 The Public listing affair Department takes the lead, along with the Risk Management Department and Internal Audit Department of the Company is a daily administrative body (hereafter as “**The Mechanism of the Audit and Risk Management Committee**”), and responsible for liaising routine works, organizing meetings, coordinating with external auditors and the like.

第三章 職責權限 **Chapter III Terms of References**

第八條 審計與風險管理委員會的主要職責權限：

Article 8 The major terms of references of the Audit and Risk Management Committee include:

與外部審計機構的關係

Relationship with external auditors

- (一) 提議聘請或更換外部審計機構，就外部審計機構的委任、重新委任及罷免向董事會提供建議，批准外部審計機構的報酬及聘用條款，及處理任何有關該外部審計機構辭職或辭退該外部審計機構的問題；

to advise the employment or replacement of external auditor, to make 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 question of its resignation or dismissal;

- (二) 按適用的標準檢討及監察外部審計機構是否獨立客觀及審計程序是否有效；審計與風險管理委員會應於審計工作開始前先與外部審計機構討論審計工作的性質及範疇及有關報告義務；

to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. The Audit and Risk Management Committee shall discuss with the auditor the nature and scope of the audit and related reporting obligations before the audit commences;

(三) 就聘請外部審計機構提供非審計服務制定政策，並予以執行。就此本第八條第(三)款而言，「外部審計機構」包括與負責審計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審計的公司的本土或國際業務的一部分的任何機構。審計與風險管理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；

to develop and implement policy on engaging 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 knowing all relevant information would reasonably conclude to be part of the audit firm nationally or internationally. The Audit and Risk Management Committee shall report to the Board, identify and make recommendations on any matters where action or improvement is needed;

(四) 與外部審計機構溝通並負責監察公司與外部審計機構的關係；

to communicate with external auditor and to be responsible for monitoring the relationship with external auditors;

審閱公司的財務資料及其披露

To check and approve the financial statement of the Company and the disclosure

(五) 監察公司的財務報表以及年度報告及賬目、半年度報告及季度報告的完整性，並審閱其中包含的有關財務報告的重大判斷。委員會在向董事會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 and annual report and accounts, half-year report and quarterly reports, and to review significant financial reporting judgements contained in them. In reviewing these reports before submission to the Board, the Committee shall focus particularly on:

1. 會計政策及實務的任何更改；
any changes in accounting policies and practices;
2. 涉及重要判斷的地方；
major judgmental area;
3. 因審計而出現的重大調整；
significant adjustments resulting from audit;
4. 企業持續經營的假設及任何保留意見；
the going concern assumptions and any qualifications;
5. 是否遵守適用的會計準則；及
compliance with accounting standards; and

6. 是否遵守有關財務報告的適用上市規則及法律規定；
compliance with the Listing Rules and legal requirements in relation to financial reporting;

(六) 就上述本條第(五)款而言：

Regarding (V) above:

1. 委員會成員應與董事會及高級管理人員聯絡。委員會須至少每年與公司的外部審計機構開會兩次；及
members of the Committee shall liaise with the Board and senior management. and the Committee must meet, at least twice a year, with the Company's auditors; and
2. 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公司屬下會計及財務匯報職員、合規主任或審計師提出的事項；
the Committee shall consider any significant or unusual items that are, or may need to be, reflected in the report and accounts, it shall 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;

監管公司財務申報制度、風險管理及內部控制系統

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

- (七) 檢討公司的財務監控、內部控制及風險管理系統，評估公司是否存在重大風險管理及內控失誤或弱項；
to review the Company's financial controls, internal control and risk management systems and to evaluate whether there is material failure or weakness in the risk management and internal control of the Company;
- (八) 監督公司的內部審計制度及其實施；
to supervise the Company's internal audit system and its implementation;
- (九) 審查公司內控制度，對重大關聯交易進行審計；
to review the Company's internal control system, and to audit significant connected transactions;

- (十) 審議風險管理組織機構設置及其職責方案，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該等系統。討論內容應包括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；

to review the scheme of organizational structure of risk management function and its responsibilities, to discuss the risk management and internal control system with management to ensure that management has performed its duty to have effective systems. This discussion shall include the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting function;

- (十一) 為風險管理體系建設方面的重大決策提供諮詢和建議；

to provide consultation and advice in significant decisions related to risk management system deployment;

- (十二) 主動或應董事會的委派，就有關風險管理及內部控制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。評估上一年度後公司面臨的重大風險的性質及嚴重程度的轉變，以及公司應付其業務轉變和外環境轉變的能力；

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 to evaluate the changes in the nature and extent of significant of the material risks the Company faces after the previous year and its ability in response to the changes in the business and the changes in external environment;

- (十三) 協助內部審計與外部審計之間的溝通，確保內部和外部審計機構的工作得到協調；也須確保內部審計職能在公司內部有足夠資源運作，並且有適當的地位；以及檢討及監察其成效；

to support the communication between internal audit and external audit, 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;

- (十四) 檢討公司及其子公司的財務及會計政策及實務；

to review the financial and accounting policies and practices of the Company and its subsidiaries;

- (十五) 檢查外部審計機構給予管理層的有關審核情況說明的函件、審計師就會計記錄、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做出的回應；

to review the letter from the external auditor to the management concerning the explanation of audit situation, any material queries raised by the auditor to management about accounting records, financial accounts or systems of control and management's response;

(十六)確保董事會及時回應於外部審計機構給予管理層的有關審核情況說明的函件中提出的事宜；

to ensure that the Board will provide a timely response to the issues raised in the letter from the external auditor to the management concerning the explanation of audit situation;

(十七)就本第八條規定的事宜向董事會匯報；

to report to the Board on the matters in this code provision;

(十八)研究其他由董事會界定的課題；

to consider other topics, as defined by the Board;

其它

Miscellaneous

(十九)確保公司設定適當的安排讓其員工可暗中就財務報表、風險管理及內部控制或其它方面可能發生的不當行為提出關注，檢討該等安排，並讓公司對該等事宜作出公平獨立的調查及採取適當行動；

to review arrangements employees of the Company can use, in confidence, to raise concerns about possible improprieties in financial reporting, risk management and internal control or other matters. The Audit and Risk Management Committee shall ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;

(二十)向董事會匯報其決定或建議，但受法律或監管限制所限而不能作此匯報的除外；

to report back to the Board on their decisions or recommendations, unless there are legal or regulatory restrictions on their ability to do so;

(二十一)《公司法》規定的監事會的職權；及

exercise the powers of the board of supervisors as prescribed by the Company Law; and

(二十二)公司董事會授權的其他事宜。

other issues authorized by the Board of the Company.

第九條 審計與風險管理委員會對董事會負責，委員會的提案提交董事會審議決定。

Article 9 The Audit and Risk Management Committee shall report to the Board, and the proposal raised by the Committee shall be decided by the Board.

第九(A)條 審計與風險管理委員會須應董事長的邀請由主任委員，或在主任委員缺席時，由另一名委員或其授權代表出席股東周年大會，並在股東周年大會上回答提問。

Article 9(A) The Chairman of the Board shall invite the Chairman of the Audit and Risk Management Committee, or another member of the Committee or failing this his duly appointed delegate in the absence of the Chairman of the Committee to attend the annual general meeting and to be available to answer questions at the annual general meeting.

第四章 決策程序

Chapter IV Decision-making Procedures

第十條 審計與風險管理委員會工作機構負責做好審計與風險管理委員會決策的前期準備工作，提供公司有關方面的書面資料：(一)公司相關財務報告；(二)內、外部審計機構的工作報告；(三)外部審計合同及相關工作報告；(四)公司對外披露信息情況；(五)公司重大關聯交易審計報告；(六)公司風險管理及內部監控報告；(七)其他相關事宜。

Article 10 The Mechanism of the Audit and Risk Management Committee shall complete the first-phase preparations for the Audit and Risk Management Committee to make decision and provides related written materials: (i) related financial statements of the Company; (ii) the work statements of internal and external auditors; (iii) external audit contracts and related work statements; (iv) the Company's information disclosure situation; (v) the audit report of significant connected transaction of the Company; (vi) the risk management and internal control report of the Company; and (vii) other related matters.

第十一條 審計與風險管理委員會會議，對審計與風險管理委員會工作機構提供的報告進行評議，並將相關書面決議材料呈報董事會討論，包括但不限於：(一)外部審計機構工作評價，外部審計機構的聘請及更換；(二)公司內部審計制度是否已得到有效實施，公司財務報告是否全面真實；(三)公司對外披露的財務報告等信息是否客觀真實，公司重大的關聯交易是否合乎相關法律法規；(四)公司內財務部門、審計與風險管理委員會工作機構包括其負責人的工作評價；(五)其他相關事宜。

Article 11 The reports prepared by the Mechanism of the Audit and Risk Management Committee shall be appraised through discussion on the meetings of the Audit and Risk Management Committee, and related written materials of decisions shall be submitted to the Board for discussion, including but not limited to: (i) the job evaluation of external auditor and the employment and replacement of external auditor; (ii) the effective implementation of the internal audit system of the Company and the comprehensiveness and authenticity of the Company's financial statements; (iii) the objective authenticity of the disclosed information of the Company, such as financial statements, and the compliance of Company's significant connected transaction with related laws and regulations; (iv) the job evaluations of the Financial Department and Mechanism of the Audit and Risk Management Committee of the Company and these persons in charge such departments; and (v) other related matters.

第五章 議事規則

Chapter V Rules of Procedure

第十二條 審計與風險管理委員會會議分為例會和臨時會議，會議召開前七天須通知全體委員，會議由主任委員主持，主任委員不能出席時可委託其他一名委員(獨立非執行董事)主持。

Article 12 The meetings of the Audit and Risk Management Committee include regular meeting and special meeting. All members must be notified seven days prior to the meeting. The meetings shall be chaired by the Chairman of the Committee who, if unable to attend the meeting, may appoint another member (being an independent non-executive director) to chair the meeting.

第十三條 審計與風險管理委員會會議應由三分之二以上的委員出席方可舉行；每一名委員有一票的表決權；會議做出的決議，必須經全體委員的過半數通過。

Article 13 The quorum of the meetings of the Audit and Risk Management Committee shall be two-thirds or more of all its members, each having one vote. Resolutions of the meetings shall be passed by a majority of all members.

第十四條 審計與風險管理委員會會議表決方式為舉手表決或投票表決；臨時會議可以採取通訊表決的方式召開。

Article 14 The way of voting on the meeting of the Audit and Risk Management Committee shall be voting by a show of hands or voting by ballot; and the special meeting can be held by communication voting.

第十五條 審計與風險管理委員會工作機構成員可列席審計與風險管理委員會會議，必要時亦可邀請公司董事及其他高級管理人員列席會議。

Article 15 The members of Mechanism of the Audit and Risk Management Committee may attend the meeting of the Audit and Risk Management Committee as non-voting participants, and the directors and other higher management of the Company may also be invited to attend the meeting when necessary.

第十六條 審計與風險管理委員會應獲供給足夠資源以履行其職責。其中包括但不限於，如有必要，審計與風險管理委員會可以聘請中介機構為其決策提供獨立專業意見，費用由公司支付。

Article 16 The Audit and Risk Management Committee shall be provided with sufficient resources to discharge its duties, including but not limited to that, if necessary, the Audit and Risk Management Committee may engage intermediaries to provide professional independent advices on its decisions at reasonable expense of the Company.

第十七條 審計與風險管理委員會會議的召開程序、表決方式和會議通過的議案必須遵循有關法律、法規、公司章程及本辦法的規定。

Article 17 The convening procedure, voting pattern and the proposals passed in the meeting of the Audit and Risk Management Committee must follow relevant laws and regulations, the Articles of Association and the Rules of this procedure.

第十七(A)條 審計與風險管理委員會會議討論與有關委員會成員利益相關的議題時，相關委員應迴避。

Article 17(A) The topics concerning the interests of the Committee members shall be discussed on the meeting of the Audit and Risk Management Committee at the evasion of related members.

第十八條 審計與風險管理委員會會議應當有記錄，會議記錄應對會議所討論的內容做出完整記錄，會議記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委員會全體成員，初稿供成員表達意見，最後定稿作其記錄之用。出席會議的委員應當在會議記錄上簽名；會議記錄由公司董事會秘書保存。

Article 18 Minutes of meetings shall be kept for the meetings of the Audit and Risk Management Committee, and all contents discussed on the meeting shall be recorded in the minutes fully. Draft and final versions of minutes of the meetings shall be sent to all Committee members for their comment and records within a reasonable time after the meeting. All members who have attended the meetings shall sign on the minutes of the relevant meetings, and the minutes of meetings shall be kept by the secretary of the Board of the Company.

第十九條 審計與風險管理委員會會議通過的議案及表決結果，應以書面形式報公司董事會。

Article 19 The proposals and voting result passed on the meeting of the Audit and Risk Management Committee shall be submitted to the Board of the Company in written form.

第二十條 出席會議的委員及參加會議的其他人員均對會議所議事項有保密義務，不得擅自披露有關信息。

Article 20 All persons who have attended any of the meetings are subject to the obligations of confidentiality on all matters considered at the meetings and shall not disclose any of the relevant information without authorization.

第六章 附則

Chapter VI Supplementary Provisions

第二十一條 本實施細則自董事會決議通過之日起生效並施行。

Article 21 These Implementation Rules shall come into force and be implemented from the date, on which they are approved by the Board of Directors.

第二十一(A)條 本實施細則將按適用的上市規則的要求在公司網站以及有關的證券交易所網站上公開。

Article 21(A) These Implementation Rules will be disclosed on the Company web sites and relevant web sites of Stock Exchange according to the applicable requirements of listing rules.

第二十二條 本實施細則未盡事宜，按國家有關法律、法規、適用的上市規則和公司章程的規定執行；本細則如與國家日後頒佈的法律、法規、適用的上市規則或經合法程序修改後的公司章程相抵觸時，按國家有關法律、法規、適用的上市規則和公司章程的規定執行，並立即修訂，報董事會審議通過。

Article 22 The matters not covered in these Implementation Rules shall be implemented in accordance with the relevant laws and regulations of the PRC, applicable Listing Rules and the Articles of Association. Where these Rules conflict with any laws, regulations and applicable listing rules of the PRC issued afterward or the Articles of Association validly amended, the latter shall prevail and these Rules shall be revised immediately for approval by the Board.

第二十三條 本實施細則解釋權歸屬公司董事會。

Article 23 The Board of Directors of the Company shall reserve the right to interpret these Implementation Rules.

中創智領(鄭州)工業技術集團股份有限公司董事會
The Board of Directors of ZMJ Group Company Limited

2025年8月28日
August 28, 2025