

ARTINI HOLDINGS LIMITED

雅天妮集團有限公司

AUDIT COMMITTEE

審核委員會

Terms of Reference

權責範圍

1. Membership 成員

- 1.1 Members of the Audit Committee (the “**Committee**”) shall be appointed by the board (the “**Board**”) of directors (the “**Directors**”) of Artini China Co. Ltd. (the “**Company**”), on the recommendation of the Nomination Committee.

雅天妮中國有限公司（「**本公司**」）之董事（「**董事**」）會（「**董事會**」）須依提名委員會的推薦意見委任審核委員會（「**委員會**」）成員。

- 1.2 The Committee members shall be appointed by the Board from amongst the non-executive directors of the Company and shall consist of a minimum of three members, at least one of whom is an independent non-executive director of the Company with appropriate professional qualifications or accounting or related financial management expertise as required under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) (as amended from time to time), and with a majority being independent non-executive directors of the Company. A former partner of the Company’s existing audit firm shall not act as a member of the Committee within one year from the date of his/her ceasing (a) to be a partner of the existing audit firm; or (b) to have any financial interest in the existing audit firm, whichever is later. The chairman of the Board shall not be a member of the Committee.

董事會須從本公司的非執行董事委任為委員會成員，並須包括至少三名成員，當中至少一名成員為具備香港聯合交易所有限公司證券上市規則（「**上市規則**」）（經不時修訂）規定的相關專業資格或會計或有關財務管理專才的本公司獨立非執行董事¹，而大多數成員為本公司獨立非執行董事。如非執行董事屬本公司現有核數公司前合夥人，則該非執行董事於(a)不再為該核數公司合夥人之日；或不再於該核數公司擁有任何財務權益之日（以上兩者中較後者計算）起計一年期間內不得出任委員會成員。董事會主席不得兼任委員會成員。

1.3 Only members of the Committee shall have the right to attend Committee meetings. However, other individuals of the Company such as the chairman of the Board, the Company's chief executive, the Company's financial controller, other directors of the Company, the head of risk management, the head of compliance and the head of internal audit, representatives from the finance function and other professional advisers may be invited to attend all or part of any meeting as and when appropriate.

唯獨委員會成員有權出席委員會會議。然而，可在適當時邀請本公司其他人士，例董事會主席、本公司行政總裁、本公司財務總監、本公司其他董事、風險管理主管、合規主管和內部審核主管、財務職能的代表及其他專業顧問出席任何會議的整場會議或會議的一部分。

1.4 The external auditors will be invited to attend meetings of the Committee on a regular basis. 外聘核數師將獲邀請定期出席委員會會議。

1.5 Appointments to the Committee shall be for a period of up to three years, which may be extended by the Board for further three-year period.

委員會的任期最多須為三年，可由董事會另外續期三年。

1.6 The Board shall appoint the chairman of the Committee (“**Committee Chairman**”) who shall be an independent non-executive director. In the absence of the Committee Chairman and/or an appointed deputy chairman, the remaining present members shall elect one of themselves to chair the meeting.

董事會須委任一名獨立非執行董事為委員會主席（「**委員會主席**」）。如委員會主席及／或獲委任的副主席缺席會議，有出席的其餘成員須推選其中一名在場成員主持會議。

2. **Secretary 秘書**

2.1 The company secretary of the Company or his/her nominee shall act as the secretary of the Committee (the “**Secretary**”).

本公司的公司秘書或其代理人須擔任委員秘書（「**秘書**」）。

3. **Quorum 法定會議人數**

3.1 The quorum necessary for decision of the Committee shall be two members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

委員會決議的法定人數須為兩名成員。委員會正式召開而法定會議人數足夠的會議，須有資格行使所有或任何歸屬予委員會或委員會可行使的權限、權力和酌情權。

4. Frequency of Meetings 會議次數

- 4.1 The Committee shall meet at least twice a year at appropriate times in the reporting and audit cycle and otherwise as required. Ad hoc meetings may also be convened whenever situation warrants.

委員會須每年在彙報和核數周期及按其他所須的適當時間至少舉行兩次會議。若情況需要時，可隨時召開臨時會議。

5. Notice of Meetings 會議通知

- 5.1 Meetings of the Committee shall be summoned by the Secretary at the request of any of its members or at the request of external or internal auditors if they consider it necessary.

秘書須應任何委員會成員要求或應外聘或內部核數師認為必要時的要求傳召委員會會議。

- 5.2 Notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each member of the Committee, any other person required to attend and all other non-executive directors, Unless otherwise agreed by all members of the Committee, notice of not less than 14 days shall be given to members of the Committee before the date of the regular meetings of the Committee to be convened to review the interim and final results of the Company and its subsidiaries. For other meetings of the Committee, reasonable notice should be given. Supporting papers shall be sent to the Committee members and to other attendees as appropriate, at the same time.

除非所有委員一致同意外，各份確實地點、時間和日期的會議通知，連同將予討論的議程項目須在常規會議日前不少十四天的通知轉交委員會各成員、任何須出席會議的人士及所有其他非執行董事，以審核公司的半年及全年公司及其子公司的業績。其他會議則需要在合理時間通知各委員。同時，輔助文件須送交委員會成員及其他與會人士（如適當）。

- 5.3 The Committee members shall participate in meetings of the Committee either in person or by means of a conference telephone or other electronic means which all persons participating in the meeting are capable of hearing each other.

委員會成員應親身或透過電話其他電子通訊方式(只要所有與會人士能夠互相收聽對方的談話) 參與委員會的各次議。

6. Minutes of Meetings 會議記錄

- 6.1 The Secretary shall minute the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance.

秘書須記錄委員會所有會議程序和決定，包括記錄出席者和列席者的姓名。

- 6.2 The Secretary shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly.

秘書須在各會議開始時查明是否存在任何利益衝突並據此載入會議記錄內。

- 6.3 Full minutes of meetings should be kept by the Secretary. Draft and final version of minutes of the meetings should be sent to all the Committee members for their comments and record respectively within a reasonable time after the meeting.

秘書應保存完整會議記錄。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。

7. Annual General Meeting 股東周年大會

- 7.1 The Committee Chairman or, in his/her absence, another member of the Committee or failing that his/her duly appointed delegate shall attend the annual general meeting of the Company to respond to any shareholders' questions on the Committee's activities.

委員會主席或(如主席缺席)委員會另一成員或如其未能出席則為其正式委任的授權人士須出席本公司股東周年大會，以回應任何股東就委員會活動提出的任何問題。

8. Duties 職責

- 8.1 The Committee should carry out the duties below.

委員會應履行以下職責。

Relationship with the Company's auditors

與本公司核數師的關係

- 8.1.1 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，及批准外聘核數師的薪酬及聘用條款，及處理任何有關核數師辭職或辭退核數師的問題；

- 8.1.2 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審核程序是否有效；委員會應於審核工作開始前與核數師討論審核性質及範疇及申報責任；

8.1.3 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, identifying and making recommendations on any matters where action or improvement is needed;

就外聘核數師提供非審核服務制定政策，並予以執行。就此規定而言，「外聘核數師」包括與負責審核的公司處於同一控制權、所有權或管理權之下的任何機構，或一個合理並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核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的行動或改善的事項向董事會報告並提出建議；

Review of the Company's financial information

審閱本公司的財務資料

8.1.4 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 judgments 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前，應特別針對下列事項加以審閱：

8.1.4.1 any changes in accounting policies and practices;
會計政策及實務的任何更改；

8.1.4.2 major judgmental areas;
涉及重要判斷的地方；

8.1.4.3 significant adjustments resulting from audit;
因審核而出現的重大調整；

8.1.4.4 the going concern assumptions and any qualifications;
企業持續經營的假設及任何保留意見；

8.1.4.5 compliance with accounting standards; and
是否遵守會計準則；及

8.1.4.6 compliance with the Listing Rules in general and legal requirements in relation to financial reporting;
是否遵守有關《上市規則》及財務申報的法律規定；

8.1.5 Regarding 8.1.4 above:
就上述 8.1.4 項而言：-

8.1.5.1 members of the Committee should liaise with the Board, senior management and the Company's qualified accountants, and the Committee must meet, at least twice a year, with the Company's auditors; and
委員會成員應與董事會、高級管理人員及本公司委任的認可會計師聯絡。委員會須至少每年與本公司的核數師開會兩次；及

8.1.5.2 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 qualified accountant, or any of the Company's staff responsible for the Company's accounting and financial reporting function, compliance officer or auditors;
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認可會計師或本公司員工負責本公司會計及財務彙報的職員、合規主任或核數師提出的事項；

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程序

8.1.6 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;

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）檢討本公司的風險管理及內部監控系統；

- 8.1.7 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 should include 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。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；
- 8.1.8 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;
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；
- 8.1.9 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;
如公司設有內部審核職能，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；以及檢討及監察其成效；
- 8.1.10 to review financial and accounting policies and practices of the Company and its subsidiaries;
檢討本公司及其附屬公司的財務及會計政策及實務；
- 8.1.11 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；
- 8.1.12 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；

8.1.13 to report to the Board on the matters in this section 8, as well as the Committee's decisions or recommendations (unless there are legal or regulatory restrictions on its ability to do so, such as restriction on disclosure due to regulatory requirements);
(除非因法律原因禁止披露資料)就本權責範圍內的事宜及委員會的決議及建議向董事會彙報;

8.1.14 to consider other topics, as defined by the Board;
研究其他由董事會界定的課題;

Relationship with the employees and those who deal with the Company

與本公司雇員及其他與本公司有往來的關係

8.1.15 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 to the designated head of the internal control department of the Company (if any) and an independent non-executive director of the Company (if this cannot be resolved by the designated head of the internal control department of the Company). The Committee should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action; and

檢討本公司設定的以下安排：本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向本公司指定之內部監控部主管(如有)及本公司獨立非執行董事(如本公司內部監控部主管未能解決)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；及

8.1.16 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。

8.2 The Committee should be provided with sufficient resources to perform its duties.

委員會應獲供給充足資源以履行其職責。

9. Authority 權限

The Committee is authorized :-

委員會獲授權：-

- 9.1 to investigate any activity within its terms of reference and to seek any information it requires from any employee of the Company in order to perform its duties (all employees being directed to co-operate with any such request by the Committee);
調查涉及其權責範圍的任何活動並向本公司任何雇員索取任何所需資料，以履行其職責（所有雇員獲指示應委員會要求與其合作）；
- 9.2 to obtain, at the company's expense, outside legal or other professional advice on any matter within its terms of reference and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary; and
就其權責範圍的任何事項向外界尋求法律或其他專業意見，並於有需要時邀請具備相關經驗及專才之外界人士出席，費用由本公司承擔；及
- 9.3 to call any employee to be questioned at a meeting of the Committee as and when required.
召喚任何雇員在委員會會議上接受查問(如有需要)。

Adopted by the Company on 26 March 2012 and amended on 29 February 2016 and applicable to the Company's accounting period beginning on or after 1 January 2016.

於二零一二年三月二十六日被本公司採納及於二零一六年二月二十九日修改，並適用本公司的於二零一六年一月一日或之後開始的財政年度。

The English text of these terms of reference will prevail over the Chinese text in case of any inconsistency.

若此權責範圍的中文與英文版本不一致，一切以英文版本為準。