

MACROLINK CAPITAL HOLDINGS LIMITED

(the “Company”)

新華聯資本有限公司

(「本公司」)

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

TERMS OF REFERENCE OF THE

AUDIT COMMITTEE

審核委員會職權範圍

**(Subsequently amended on 10 September 2009, 29 March 2012 and 1 January
2016 and 27 March 2019)**

**(於二零零九年九月十日、二零一二年三月二十九日、二零一六年一月一日
及二零一九年三月二十七日修訂)**

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Terms of Reference of the Audit Committee

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The board of directors (the “Board”) resolved to approve the Terms of Reference for the Audit Committee (the “Committee”) as below subject to revisions from time to time.

董事會通過批准以下經不時修訂之審核委員會(「委員會」)職權範圍。

1. Membership
成員

1.1 The members of the Committee shall be appointed by the Board from amongst the non-executive directors of the Company and a majority of the non-executive directors should be independent. At least one of the independent non-executive directors must have appropriate professional qualifications or accounting or related financial management expertise. The Committee shall have a minimum of three members or at a number in compliance of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “Stock Exchange”)(the “Listing Rules”)’s requirement from time to time.

委員會成員必須由董事會在本公司的非執行董事內委任及大部份的非執行董事均須具有獨立資格。其中至少一名獨立非執行董事必須具備適當的專業資格，或具備適當的會計或相關的財務管理專長。委員會最少要有 3 名成員，或按香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)不時修訂之人數。

A quorum of the Committee’s meetings shall be two members. The members present shall elect a chairman to preside the meeting which should be chaired by an independent non-executive director.

委員會會議之法定人數為兩名成員。出席成員須選舉一位主席主持會議，主席必須由獨立非執行董事擔任。

1.2 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 2 year from the date of his ceasing: 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起計二年內，不得擔任委員會的成員：

C.3.2

(a) to be a partner of the firm; or
他終止成為該公司合夥人的日期；或

(b) to have any financial interest in the firm,
他不再享有該公司財務利益的日期。

whichever is later.

以日期較後者為準。

2. Attendance at meetings

出席會議

- 2.1 Committee's members, the Head of Finance Department and a representative of the external auditors shall normally attend meetings. Other members of the Board and members of the staff with specific responsibility for the area under review by the Committee shall also have the right of attendance. However, at least twice a financial year, the Committee shall meet with external auditors without executive Board members present.

審核委員會成員、財務部主管須連同一名核數師代表出席日常審核會議。其他董事會成員及有特殊職務的員工經委員會審查後亦有權出席會議。唯委員會必須與核數師(除執行董事外)於每一年的財政年度內召開最少兩次會議。

- 2.2 The company secretary or the assistant company secretary shall be the secretary of the Committee. Where the company secretary is also an executive Board member, the company secretary can only attend meetings of the Committee in the capacity as a company secretary, and not as an executive Board member.

公司秘書或公司秘書助理擔任委員會的秘書。當公司秘書同時身兼執行董事時，公司秘書只能以公司秘書的身份，而不是執行董事的身份出席委員會會議。

- 2.3 Full minutes of the Committee meetings should be kept by a duly appointed secretary of the meeting (who should normally be the company secretary).

C.3.1

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。

3. Frequency of meetings

開會次數

- 3.1 Meeting shall be held not less than twice each financial year. The Committee shall normally meet prior to the finalisation of both the interim and year end accounts to discuss any issues arising from them. The external auditors may request a meeting if they consider that one is necessary.

會議於每一年的財政年度內最少召開兩次。委員會須於中期和末期業績報告完成前開會及討論應在報告書中提交的事項。核數師如覺得需要時可要求召開會議。

4. Authority 權力

- 4.1 The Committee is authorised by the Board to investigate any activity within its terms of reference as set out herein and any other issues specifically delegated by the Board or may arise as a natural extension of the review of the Company's affairs in pursuing the Committee's duties. 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 Committee.

董事會授權委員會調查任何於職權範圍內列明的事情及任何其他經董事會授權的事項或因應委員會的責任而覆查公司事務而需延續覆查的事情。委員會有權要求員工提供資料，所有員工需盡量協助完成委員會所要求的事項。

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

委員會應獲提供足夠資源以履行其職責。如有需要時，董事會授權委員會從外界取得法律或其他獨立專業人士的意見及確保出席會議的外界人士擁有有關的專業經驗。

C.3.6

5. Duties 職務

The duties of the Committee shall be:

委員會的職務包括：

- (a) to 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 its resignation or dismissal;

主要負責就外聘核數師之委任、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其辭退的問題；

C.3.3(a)

- (b) 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 external auditor the nature and scope of the audit and reporting obligations before the audit commences, and ensure the 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師是否獨立客觀及核數程序是否有效；委員會應於核數開始前與核數師討論核數的性質及範疇及有關申報責任，如有超過一間核數師事務所時確保核數師事務所之間的協調；

C.3.3(b)

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- (c) 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。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；
- C.3.3(b)
- (d) 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帳目、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：
- C.3.3(d)
- (i) any changes in accounting policies and practices;
任何會計政策和實踐的變更；
 - (ii) major judgemental areas;
涉及重要判斷的地方；
 - (iii) significant adjustments resulting from the audit;
經核數後的重要調整；
 - (iv) the going concern assumption and qualifications;
持續經營的假設及任何保留意見；
 - (v) compliance with accounting standards; and
遵守會計準則；及
 - (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;
遵守有關財務申報的上市規則及法律規定；

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(e) Regarding (d) above:-

就上述(d)項而言：-

C.3.3(e)

(i) members of the Committee should liaise with the Board and senior management 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 report, 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;

委員會應考慮於該等報告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匯報職員、監察主任或核數師提出的事項；

(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 Company's risk management and internal controls 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制度；

(g) 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匯報職能方面的資源、員工資歷及經驗是否足夠，以及員工接受的培訓課程及有關預算又是否充足；

(h) to consider major investigations 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；

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

與核數師討論在中期及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)；

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- (j) 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 controls and management's response; C.3.3(k)
審閱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；
- (k) to review the Company's statement on the risk management and internal control systems (where one is included in the annual report) prior to endorsement by the Board; C.3.3(l)
如年報載有關於本公司風險管理及內部監控制度的陳述，則應於提早董事會審批前先行審閱；
- (l) (where internal audit function exists) to review the internal audit programme and 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; C.3.3(i)
如公司設有內部審核功能，須確保內部和外聘核數師的工作得到協調；也須確保內部審核功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；
- (m) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter; C.3.3(l)
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；
- (n) to report to the Board on the matters sets out in provision of terms of reference of the Committee; C.3.3(m)
就委員會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; C.3.3(j)
檢討集團的財務及會計政策及實務；
- (p) to review arrangements employees of the Company can use, in confidence, to raise concerns about possible improprieties in financial reporting, risk management, 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; C.3.7(a)
檢討本公司設定的以下安排：本公司僱員可暗中就財務匯報、風險管理及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；

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- (q) to act as the key representative body for overseeing the Company's relations with the external auditor; and
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 C.3.7(b)
- (r) to consider other topics, as defined by the Board.
考慮其他經由董事會議定的事項。 C.3.7(n)

6. Reporting procedures
會報程序

- 6.1** The secretary of the Committee shall circulate draft and final versions of minutes of meetings of the Committee to all Committee members for their comment and records, within a reasonable time after the meeting.
委員會的秘書須在會議後一段合理時間內傳閱委員會會議紀錄的初稿給委員會所有成員表達意見，最後定稿作其紀錄之用。 C.3.1
- 6.2** Where the Board disagrees with the 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 Committee explaining its recommendation and also the reason(s) why the Board has taken a different view.
凡董事會不同意委員會對甄選、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》中列載委員會闡述其建議的聲明，以及董事會持不同意見的原因。 C.3.5

7. Others
其他

- 7.1** 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 Stock Exchange's website and the Company's website.
委員會應在聯交所網站及本公司網站上公開其職權範圍，解釋其角色及董事會轉授予其的權力。 C.3.4