



# 信達國際控股有限公司

## CINDA INTERNATIONAL HOLDINGS LIMITED

*(Incorporated in Bermuda with limited liability)*

*(於百慕達註冊成立之有限公司)*

**(Stock Code: 111)(股份代號 : 111)**

### Terms of Reference for Audit Committee

#### 審核委員會職權範圍

#### Functions and Objectives 職能及宗旨

The Audit Committee (the “Committee”) is appointed by the board of directors (the “Board”) of Cinda International Holdings Limited (the “Company”) with a view to assist the Board in overseeing and reviewing:

審核委員會(「委員會」)是由信達國際控股有限公司(「本公司」)董事會(「董事會」)委任，宗旨為協助董事會檢討及監察：

1. the effectiveness of the Company’s internal control, risk management system and regulatory compliance;  
本公司的內部監控、風險管理制度及監管規定程序是否有效；
2. the balance, transparency and integrity of the Company’s financial statements and the application of financial reporting principles;  
本公司的財務報表及其應用財務彙報原則的適當性、透明度及完整性；
3. the relationship with the external auditor, and its independence assessment;  
與外聘核數師的關係及其獨立性評核；
4. the effectiveness of the Company’s internal audit function.  
本公司內部稽核功能是否有效。

## **Composition 成員**

1. The Committee must comprise of non-executive directors only. The Committee must also comprise at least three members, with the majority being independent non-executive directors.

委員會必須由非執行董事組成，同時必須有最少三名成員，並以獨立非執行董事占大多數。

2. At least one of the independent non-executive directors serving as a member of the Committee must possess appropriate accounting professional qualifications or accounting or related financial management expertise.

其中至少一名獨立非執行董事成員須具備適當的會計專業資格、或具備會計或相關的財務管理專長。

3. The Committee must be chaired by an independent non-executive director.

委員會主席必須由獨立非執行董事出任。

4. Any former partner of the Company's existing auditing firm is precluded to be a member of the Committee for a period of one year commencing on the date of his ceasing to be a partner of the firm or to have any financial interest in the firm (whichever is later).

本公司現時的核數公司的前任合夥人在其終止成為該公司合夥人的日期或其不再享有該公司財務利益的日期(以日期較後者為準)起計一年內，不得擔任委員會的成員。

5. Unless it is agreed otherwise, the Company Secretary of the Company should assume the role of Secretary for the Committee.

除另有安排外，公司秘書將出任委員會秘書。

## **Proceedings and Records of Meetings 會議程序及記錄**

1. The meetings and proceedings of the Committee are governed by the provisions of the Bye-laws of the Company for regulating the meetings and proceedings of the Board so far as the same are applicable and are not superseded by the regulations imposed by the Board.

委員會之會議及程序須受本公司章程細則所載的董事會會議及程序規定所監管，惟其所述之條款須適用於委員會及不受董事會制定之規定所取替。

2. Two members shall form a quorum for a meeting. Members participating the meeting by electronic means would be deemed as present in the meeting.  
會議法定人數為兩名委員。成員透過電子媒體參與會議也視作已出席會議論。
3. The Committee may invite such other persons (e.g. head of internal audit and external audit engagement partner) to its meetings as it deems necessary. Other Board members shall also have the right of attendance.  
委員會若認為有必要，將邀請其他人士（例如內部稽核主管及外聘核數師之約定合夥人）出席會議，其他董事會成員亦有權出席會議。
4. Meetings shall be held not less than 2 times a year. Special meetings may be convened as required. The Secretary of the Committee will convene a meeting on receipt of a request by the external or internal auditors.  
每年召開至少二次會議。有需要時將召開特別會議。委員會秘書在收到外聘核數師或內部稽核員的要求時，亦需召開會議。
5. The Secretary of the Committee shall circulate the meeting agenda and supporting documentation to the Committee members a reasonable period in advance of each meeting.  
委員會秘書需於會議前一段合理時間內向各委員傳閱會議議程及有關文件。
6. Full minutes of the Committee should be kept by the Secretary of the Committee.  
委員會秘書應備存委員會會議記錄。
7. The draft and final versions of the minutes of the Committee meetings should be sent to all members for their comment and records respectively within a reasonable time after the meeting.  
會議結束後，應於合理時間內將會議記錄的初稿及最終定稿分別發送全體委員，供委員表達意見及記錄。
8. The chairman of the Committee or another member of the Committee shall attend the Board meeting at which the financial statements are approved.  
委員會主席或其他委員需出席有關批准財務報表的董事會會議。
9. The Committee will meet with the external auditors at least once a year without executive Board members present.  
委員會每年至少與外聘核數師開會一次，而執行董事不許列席此會議。

## **Authorities 權力**

The Board authorizes the Committee to:

董事會授權委員會以下權力：

1. obtain information required by Committee members in pursuit of their duties, and have access to members of management and other employees for such purpose;  
取得有關其在執行職務時所需的資料，及因此而須與管理層或其他員工接觸；
2. investigate any activity within its terms of reference and all employees are directed to cooperate with the Committee;  
按其職權範圍調查與集團有關的任何活動，集團所有僱員均須與委員會合作；
3. engage independent counsel and other independent professional advisers as it deems necessary to carry out its duties.  
如在執行職務時有需要，可委任獨立法律顧問或其他獨立專業人士。

## **Duties 職責**

The authority of the Committee is derived from the Board, therefore the Committee is obliged report to the Board on their decisions or recommendations, unless there are legal or regulatory restrictions on their ability to do so. The duties of the Committee are as follows:

委員會之權力是由董事會賦予，因此，除非受到法律或監管規定限制，委員會須向董事會彙報其決定或建議。委員會之職責如下：

### **1. Internal Control, Risk Management System and Regulatory Compliance**

內部監控、風險管理制度及監管規定程序制度

- 1.1 to review the Company's financial controls, internal control and risk management systems;  
檢討公司的財務監控、內部監控及風險管理制度；
- 1.2 to discuss with the management the system of internal control and ensure that the management has discharged its duty to have an effective internal control system;  
與管理層討論內部監控系統，確保管理層已履行職責建立有效的內部監控系統；
- 1.3 to review the findings of internal investigations and management's response into any suspected frauds or irregularities or failure of internal controls or infringements of laws, rules and regulations;  
就任何懷疑不誠實行爲或不合規情況、內部監控缺失或涉違反法律、規則及規例情況審查內部調查結果及管理層的回應；

- 1.4 to review the group's financial and accounting policies and practices;  
檢討集團的財務及會計政策及實務；
- 1.5 to review the external auditor's management letter, any material queries raised by the auditor to management in respect of the accounting records, financial accounts or systems of control and management's response;  
檢閱外聘核數師給予管理層的<審核情況說明函件>、核數師就會計記錄、財務賬目或監控系統向管理層提出任何重大疑問及管理層作出的回應；
- 1.6 to ensure that the Board provides 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；
- 1.7 to report to the Board on the matters set out in the provisions in Corporate Governance Code and Corporate Governance Report (Appendix 14 of the Listing Rules);  
就企業管治守則及企業管治報告（上市規則附錄十四）所載的事宜向董事會彙報；
- 1.8 to review arrangements by which employees, in confidence can raise concerns about possible improprieties in financial reporting, internal control or other matters; and the Committee should ensure that proper arrangements are in place for the fair and independent investigation of such matters and for appropriate follow-up action.  
檢討可讓僱員就財務彙報、內部監控或其他事宜的可能不恰當情況在保密情況下提出關注的安排；委員會並須確保公司有合適安排以公平獨立調查有關事宜及採取適當跟進行動。

## 2. Review of Financial Information 審閱財務資料：

- 2.1 to monitor the balance, transparency and integrity of the Company's financial statements, annual report and accounts, by ensuring that appropriate accounting principles, practices and reporting standards are followed, and to review significant financial reporting judgments contained therein, with particular focus on:-  
透過確保適當遵守會計原則、實務及彙報準則，監察公司財務報表、年報及賬目的適當性、透明度及完整性，同時檢討其中所載所有財務申報的重大調整時，特別注意以下事項：
- any changes in accounting policies and practices;  
會計政策及實務的任何更改；
  - major judgmental areas;  
涉及重要判斷的地方；
  - significant adjustments resulting from audit;  
因核數而出現的重大調整；

- the going concern assumptions and any qualifications;  
企業持續經營的假設及任何保留意見；
- compliance with accounting standards; and  
是否遵守準則；及
- compliance with the Listing Rules and other legal requirements in relation to financial reporting.  
是否遵守有關財務申報的上市規則及其它法律規定。

2.2 For the purposes of 2.1 above 就上述 2.1 而言；

- Committee members must liaise with Board members, management and external auditors, and must meet with the external auditors at least twice a year; and  
委員會成員須與董事會、高層管理人員及外聘核數師聯絡，並須至少每年與外聘核數師開會二次；及
- the Committee should consider any significant or unusual items that are, or may need to be, reflected in such reports and accounts and give due consideration to any matters that have been raised by the Company's qualified accountant, compliance officer or external 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，並須適當考慮任何由公司的合資格會計師、監察主任或外聘核數師提出的事項。

3. Relationship with the External Auditors 與外聘核數師的關係

- 3.1 to be primarily responsible for making recommendation to the Board on the appointment, reappointment and removal of the external auditors;  
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；
- 3.2 to review and approve the remuneration and terms of engagement of the external auditors;  
檢討及批准外聘核數師的薪酬及聘用條款；
- 3.3 to review and monitor the external auditors' independence and objectivity, and the effectiveness of the audit process in accordance with applicable standard;  
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；
- 3.4 to review the external auditors' proposed audit scope and approach and reporting obligations before the audit commences;  
核數工作開始前先與外聘核數師討論核數範疇及手法及有關申報責任；
- 3.5 to discuss with the external auditor any audit problems encountered in the audit work and the appropriateness of the accounting policies applied;  
與外聘核數師討論其在核數工作中遇到的問題及有關採用之會計政策是否適合；

3.6 to ensure that significant findings and recommendations made by the external auditors and management's proposed responses are received, discussed and appropriately acted on;

確管理層就外聘核數師之重大發現及建議而作出的回應得到接納，討論及適當地處理；

3.7 to develop and implement policy on the engagement of an external auditor to supply non-audit services, if any, to ensure that provisions of such services would not impair the independence and objectivity of the external auditors; and

就外聘核數師供非核數服務(如有)制定政策，並予以執行，並確保外聘核數師之獨立性或客觀性不會受到損害；及

#### 4. Internal Audit 內部稽核

4.1 to ensure co-ordination between internal and external auditors;

確保內部和外聘核數師的工作得到協調；

4.2 to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company;

確保內部核數功能在本公司有足夠資源運作，並且有適當的地位；

4.3 to review the effectiveness of the internal audit function;

檢討內部核數功能是否有效；

4.4 to ensure that significant findings and recommendations made by the internal auditors and management's proposed response are received, discussed and appropriately acted on.

確管理層就內部核數師之重大發現及建議而作出的回應得到接納，討論及適當地處理。

### **Reporting responsibilities 彙報的責任**

The Committee should regularly update the Board about its activities and any matters that may significantly impact on the financial condition or affairs of the business and make appropriate recommendations.

委員會應定期更新董事會有關委員會的事務及任何對財務情況或業務有重大影響的事宜，並就該等事宜提出適當的建議。

Adopted on 28 March 2012

於二零一二年三月二十八日被採納