



新礦資源有限公司
NEWTON RESOURCES LTD

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號: 1231)

(the “Company”)

(「公司」)

**TERMS OF REFERENCE
OF THE AUDIT COMMITTEE
REVISED BY THE BOARD ON 31 DECEMBER 2018
董事會於 2018 年 12 月 31 日修訂的審核委員會職權範圍**

**1 Membership
成員**

- (a) The Audit Committee (hereinafter referred to as the “Committee”) shall be appointed by the Board of Directors (“Board”) from amongst the Non-Executive Directors of the Company and shall consist of not less than three members, a majority of whom should be Independent Non-Executive Directors (“INEDs”). At least one member must be an INED with appropriate professional qualifications or accounting or related financial management expertise as required under Rule 3.10(2) of the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The constitution of the Committee shall comply with the requirements of the Listing Rules from time to time.

審核委員會（以下稱為「委員會」）須由董事會（「董事會」）從非執行董事中委任。委員會必須由不少於三名成員組成，且委員會的成員必須以公司的獨立非執行董事（「獨立非執行董事」）佔大多數。其中至少有一名成員是符合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)條所規定具備適當專業資格，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。委員會的組成必須遵守不時的上市規則的要求。

- (b) The Chairman of the Committee shall be an INED.
- 委員會的主席必須是獨立非執行董事。
- (c) The Chairman of the Committee shall be a member of the Committee appointed by the Board.

委員會的主席必須是由董事會委任的委員會成員。

- (d) 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 two years from the date of the person ceasing:

現時負責審計公司賬目的核數公司的前任合夥人在以下日期起計兩年內，不得擔任委員會的成員：

- (i) to be a partner of the firm; or
該名人士終止成為該公司合夥人的日期；或

- (ii) to have any financial interest in the firm,
該名人士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

- (a) The quorum for a meeting of the Committee shall be two members, both of whom must be INEDs. In the event of an equality of votes, the Chairman of the Committee shall be entitled to a second or casting vote.

委員會會議的法定人數為兩人，該兩人必須為獨立非執行董事。如票數均等，委員會的主席有權投第二票或決定票。

- (b) Subject to sub-paragraph (e) below, the Chief Financial Officer of the Company or his appointee shall attend meetings of the Committee. A representative of the external auditors shall be invited to attend the Committee meetings where appropriate. Other staff members who have specific responsibility for an area under review may also be invited to attend.

除遵循下列第(e)節外，一般來說，公司首席財務官或其任命的代表必須出席委員會會議。如有需要，外聘核數師的代表亦必須被邀請出席委員會會議。對被檢討的範圍有特定職責的其他員工亦可以被邀請出席。

- (c) The Company Secretary shall be the Secretary of the Committee who should attend all meetings of the Committee.

公司秘書是委員會的秘書，而他/她必須出席委員會的所有會議。

In the absence of the Secretary of the Committee, the members present at the meeting of the Committee shall elect another person as the Secretary.

若委員會的秘書缺席會議，出席會議的委員會成員須推選另一人為委員會的秘書。

- (d) Notice of Audit Committee meetings shall be given to all members. Notice of the Committee meeting shall be deemed to be duly given to a member if it is given to him/her personally, by word of mouth or given to him/her in writing sent to his/her last known address or any other address given by him/her to the Company or by electronic means by transmitting it to any electronic number or email address supplied by the member to the Company for this purpose.

委員會會議通知必須送達予所有委員會成員。在此目的下無論面交該成員或以口述形式送達或以任何電子形式傳遞至任何由委員會成員提供予公司的電子號碼或電郵地址均被視為正式送達。

- (e) Members of the Committee may participate in a meeting of the Committee by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting.

委員會成員可以透過電話會議或其他類似的通訊設備參加委員會會議。而透過該設備參與會議的所有人能夠聽見對方。根據本條款參加會議將構成以親身方式參加該會議。

3 Frequency of Meetings **會議的次數**

Meetings shall be held not less than twice a year. The external auditors or any members of the Committee may request a meeting if they consider it necessary and upon the receipt of such request, the Secretary of the Committee shall convene such a meeting as soon as reasonably practicable and having regard to the convenience of all members with priority given to the INEDs.

會議應每年召開不少於兩次。如外聘核數師或任何委員會成員認為有需要，可以要求召開會議，在收到該要求後，委員會的秘書必須在合理切實可行範圍內於所有成員方便情況下（應給予獨立非執行董事優先權）儘快召開有關會議。

4 Committee's Resolutions **委員會的決議**

A resolution in writing signed by all the members of the Committee 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 same form each signed by one or more of the members of Committee. Such resolution may be signed and circulated by fax or other electronic communications. This provision is without prejudice to any requirement under the Listing Rules for a Board or Committee meeting to be held.

經委員會的所有成員簽署的書面決議，猶如該決議是於委員會會議上通過一樣，具有同等效力及作用。該決議可由多份相同格式的文件組成，而每份文件由一位或多位成員簽署。該決議可以以傳真或其他電子通訊方式簽署及傳閱。本條文不得違背上市規則任何有關董事會或委員會會議的舉行之規定。

5 Authorities 授權

- (a) The Committee is authorised by the Board to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee or Executive Director and such persons are directed to co-operate with any request made by the Committee.

委員會已獲董事會授權調查在其職權範圍內的任何活動。委員會已獲授權向任何員工或執行董事索取任何所需的資料。而該等人仕已被指示必須對委員會所提出的任何要求合作。

- (b) The Committee is authorised by the Board, and at the reasonable expense of the Company, to seek independent professional advice to perform its responsibilities and to secure the attendance of outsiders with relevant experience and expertise if necessary.

委員會已獲董事會授權，如有需要，可由公司支付合理的費用，尋求獨立專業意見以履行其職責及確保具備有關經驗及專業的外聘人士出席會議。

- (c) The Chief Financial Officer or his appointee shall report to the Committee in such form as is specified by the Committee.

公司首席財務官或其任命的代表必須按委員會要求的形式向委員會作出報告。

- (d) The Committee shall report to the Board any suspected frauds or irregularities, failures of internal control or suspected infringements of laws, rules and regulations which come to its attention and are of sufficient importance to warrant the attention of the Board.

委員會必須向董事會報告任何其知悉並具足夠重要性需要使董事會知悉的懷疑欺詐或不合規則的事項、不遵守內部監控或懷疑侵犯法律法規及規例的行為。

- (e) Where the Board disagrees with the Committee's view on the selection, appointment, resignation or dismissal of the external auditors, the Committee shall arrange for the Corporate Governance Report in the Annual Report of the Company to include a statement explaining the Committee's view and recommendation, and the reasons 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，委員會應安排在公司年報中的《企業管治報告》中列載委員會闡述其意見及建議的聲明，以及董事會持不同意見的原因。

- (f) The Committee is to be provided with sufficient resources to perform its duties and functions properly.

委員會會獲供給充足資源以適當地履行其職責及職能。

6 General Responsibilities

一般責任

- (a) The Committee is to serve as a focal point for communication between other Directors, the external auditors and the internal auditors as regards their duties relating to financial and other reporting, internal controls, external and internal audits and such other matters as the Board determines from time to time.

委員會是作為其他董事、外聘核數師及內部核數師之間，就其對財務及其他匯報、內部監控、外部及內部審計的責任及董事會不時決定的其他事項的一個溝通的焦點。

- (b) The Committee is to assist the Board in fulfilling its responsibilities by providing an independent review and supervision of financial reporting, by satisfying itself as to the effectiveness of the internal controls of the Company and its subsidiaries (the “Group”), and as to the adequacy of the external and internal audits.

委員會透過對財務匯報提供獨立審閱及監督，及透過令其信納公司及其附屬公司（「集團」）的內部監控的有效性及內部和外部審計的足夠性，從而協助董事會履行其責任。

- (c) The Committee shall fulfill other responsibilities as required by the Listing Rules from time to time.

委員會必須按上市規則不時的規定履行其他責任。

7 Duties

職責

The duties of the Committee shall include:

委員會的職責應包括：

Relationship with the Company’s external auditors

與公司外聘核數師的關係

- (a) to be primarily responsible for making recommendations to the Board on the appointment, reappointment and removal of the external auditors, and to approve the remuneration and terms of engagement of the external auditors, and to handle any issues in relation to the resignation or dismissal 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、批准外聘核數師的薪酬及聘用條款，及處理任何有關該外聘核數師辭職或辭退該外聘核數師的事宜；

- (b) to consider the plan for each year’s audit submitted by the external auditors and discuss the same at a meeting if necessary;

考慮外聘核數師提交的每年核數計劃及，如有需要，在會議中進行討論；

- (c) to review and monitor the external auditors' independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. In this connection, the Committee shall:

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。就此而言，委員會必須：

- (i) obtain from the external auditors annually, information about policies and processes for maintaining independence and monitoring compliance with relevant requirements, including non-audit services and those for rotation of audit partners and staff;

每年向外聘核數師索取資料，了解核數師就保持其獨立性以及監察有關規則執行方面所採納的政策和程序，包括非核數服務及就輪換核數合夥人及職員的規定；

- (ii) conduct annual review of all non-audit services performed by the external auditors and the related fee levels, and to ensure that such services do not impair the independence or objectivity of the external auditors;

對由外聘核數師履行的所有非核數服務及相關的收費情況進行年度檢討，及確保該等服務不會損害外聘核數師的獨立性或客觀性；

- (iii) meet with the external auditors, at least annually, in the absence of Executive Directors and senior management, to discuss matters relating to its audit fees, any issues arising from the audit and any other matters the auditors may wish to raise; and

至少每年在執行董事及管理層不在場的情況下會見外聘核數師一次，以討論與核數費用有關的事宜、任何因核數工作產生的事宜及外聘核數師想提出的其他事項；及

- (iv) review the policies on hiring employees or former employees of the external auditors and monitor the application of these policies, and consider whether there has been or appear to be any impairment of the external auditors' judgment or independence for the audit.

檢討有關僱用外聘核數師職員或前職員的政策，並監察應用該等政策的情況，以及考慮有關情況有否損害或看來會損害外聘核數師在核數工作上的判斷力或獨立性。

- (d) to discuss with the auditors the nature and scope of the audit and reporting obligations before the audit commences;

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；

- (e) to develop and implement policy on engaging an external auditors to supply non-audit services. For this purpose, external auditors 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；

Review of the Company's financial information

審閱公司的財務資料

- (f) to monitor integrity of the Company's financial statements and annual report and accounts and interim report, 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:

監察公司的財務報表以及年度報告、賬目及中期報告的完整性，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：

- (i) any changes to accounting policies and practices;
會計政策及實務的任何更改；
 - (ii) major judgmental areas;
涉及重要判斷的地方；
 - (iii) significant adjustments resulting from audit;
因核數而出現的重大調整；
 - (iv) the going concern assumptions and any qualifications;
企業持續經營的假設及任何保留意見；
 - (v) compliance with accounting standards; and
會計準則遵守情況；及
 - (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting.
有關財務申報的上市規則及法律規定的遵守情況。
- (g) regarding (f) above:
就上述(f)項而言：
- (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 external auditors; and

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聘核數師開會兩次；及

- (ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in the reports and accounts, it should give due consideration to any matters that have been raised by the Company's head of finance and accounting, 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，應適當考慮任何由公司的財務及會計部負責人、監察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

監管公司財務申報制度、風險管理及內部監控系統

- (h) 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）檢討公司的風險管理及內部監控系統；

- (i) to discuss the risk management and internal control systems with management to ensure that management has performed its duty to have effective systems. The 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。討論內容應包括公司在會計及財務匯報職能方面的資源、員工在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是否充足；

- (j) 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 those 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；

- (k) 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;

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；

- (l) 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；
- (m) to discuss any problems and reservations arising from the interim and final audits, and any matters the external auditors may wish to discuss (in the absence of management where necessary) and to assist in the resolution of any disagreements or difference between the external auditors and management;
討論由中期及期末審計引起的任何問題及保留；及外聘核數師希望討論的任何問題（如有必要，在管理層不在場的情況下），及協助解決外聘核數師與管理層之間的任何意見分歧；
- (n) to review the external auditors' management letter, any material queries raised by the external auditors to management about accounting records, financial accounts or systems of control and management's response;
檢討外聘核數師給予管理層的《審核情況說明函件》、外聘核數師就會計紀錄、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；
- (o) to ensure that the Board will provide a timely response to the issues raised in the external auditors' 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；
- (p) 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 actions;
檢討公司設定的以下安排：公司僱員可暗中就財務匯報、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，讓公司對此等事宜作出公平獨立的調查及採取適當行動；
- (q) to act as the key representative body for overseeing the Company's relations with the external auditors;
擔任公司與外聘核數師之間的主要代表，負責監察兩者之間的關係；
- (r) to report on how it met its responsibilities in its review of the quarterly (if any), interim and annual results, and unless expressly addressed by a separate risk committee, or the Board itself, its review of the risk management and internal control systems, the effectiveness of the Company's internal audit function, and its other duties under the Corporate Governance Code; to report on details of non-compliance with Rule 3.21 (if any) and an explanation of the remedial steps taken by the Company to address non-compliance with establishment of an audit committee;

匯報其如何履行審閱季度（如有）、中期及年度業績、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）檢討風險管理及內部監控系統的職責、發行人內部審核功能的有效性和履行《企業管治守則》所列其他責任；匯報因未有遵守（如有）《上市規則》第3.21條的詳情，並闡釋公司因未符合設立審核委員會的規定而採取的補救步驟；

- (s) to report to the Board on the above matters; and

就上述事宜向董事會匯報；及

- (t) to consider other topics, as defined by the Board.

研究其他由董事會界定的課題。

8 Reporting Procedures 報告程序

- (a) The Committee shall report to the Board on a regular basis. At the next meeting of the Board following a meeting/written resolution of the Committee, the Chairman of the Committee shall report the findings, decisions or recommendations of the Committee to the Board, unless there are legal or regulatory restrictions on their ability to do so (such as a restriction on disclosure due to regulatory requirements).

委員會要向董事會定期匯報。在委員會會議/書面決議之後的下一個董事會會議，委員會主席要向董事會匯報其發現、決定或建議，除非該等委員會受法律或監管限制所限而不能作此匯報（例如因監管規定而限制披露）。

- (b) Full minutes of Committee meetings shall be kept by the Secretary of the Committee. 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.

委員會的完整會議紀錄應由委員會秘書保存。委員會會議紀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，最後定稿作其紀錄之用。

9 Publication and Update of the Terms of Reference 職權範圍的發布及更新

These terms of reference shall be updated and revised as and when necessary in light of changes in circumstances and changes in regulatory requirements (e.g. the Listing Rules) in Hong Kong.

當有需要時，本職權範圍應就環境及監管要求（如上市規則）的改變而作出更新及修改。

Terms of reference should be approved by the Board.

職權範圍應由董事會批准。

These terms of reference, explaining the role of the Committee and the authority delegated to it by the Board, shall be made available to the public by including the information on the Stock Exchange's and the Company's websites.

委員會之職權範圍，以解釋其角色及董事會轉授予其的權力的信息應公開登載於聯交所及公司網站上。