

# WINFAIR INVESTMENT COMPANY LIMITED

## 永發置業有限公司

### AUDIT COMMITTEE

#### 審核委員會

### TERMS OF REFERENCE

#### 職權範圍

## 1. Membership 會員資格

- 1.1. The Committee shall be appointed by the Board from amongst the Non-Executive Directors of the Company. The committee shall consist of not less than three members, at least one of whom is an Independent Non-Executive director with appropriate professional qualifications or accounting or related financial management expertise.  
董事會委派數名非執行董事為審核委員會成員。其成員人數不少於三名，其中至少一名需具備適當專業資格，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。
- 1.2. The majority of the Committee members shall be Independent Non-Executive Directors.  
委員會的成員必須以獨立非執行董事佔大多數。
- 1.3. The Chairman of the Committee shall be appointed by the Board and shall be an Independent Non-Executive Director.  
董事會應委派獨立非執行董事出任委員會主席。

## 2. Attendance at Meeting 會議出席

- 2.1. The Finance Director, the qualified accountant, and a representative of the external auditors shall normally attend meetings. Other Board members shall also have the right of attendance.  
財務董事、合資格會計師及外聘核數師代表均可出席會議。其他董事會成員亦可出席。
- 2.2. The Company Secretary shall be the Secretary of the Committee and in the absence of the Company Secretary, a member of the Committee shall act as the secretary.  
公司秘書應為該委員會秘書。在公司秘書缺席情況下，一位該委員會成員將成為委員會秘書。

### **3. Quorum** 法定人數

- 3.1. A quorum shall be three when the number of member exceeds three, and two when the number of member does not exceed three.  
法定人數為三位成員（如成員人數超過三人）或兩位成員（如成員人數不超過三人）。

### **4. Frequency of Meetings** 會議次數

- 4.1. Meeting shall be held not less than twice a year. The Committee should meet the external auditor at least twice a year.  
每年至少舉行會議兩次。委員會須至少每年與公司核數師開會兩次。

### **5. Resolutions** 書面決議

- 5.1. Anything that may be done by a resolution passed at a meeting of the Committee may be done, without a meeting and without any previous notice being required, by a written resolution of all members of the Committee.  
任何於該委員會會議上可通過之決議，均可在不舉行會議及無需事先通知的情況下，藉該委員會全體成員的書面決議作出。委員會的書面決議具有效力，猶如該決議是由該委員會在委員會會議上通過的一樣。

### **6. Authority** 職權

- 6.1. The Committee is authorized by the Board to investigate any activity within its terms of reference. It is authorized to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the Committee.  
應董事會的委派，就有關任何活動進行調查。委員會可向任何員工詢問有關資料及向所有員工作出指介與委員會合作。
- 6.2. The Committee is authorized 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.  
如認為有需要，董事會可授權該委員會諮詢法律上或其他獨立專業意見。

### **7. Duties** 職責

- 7.1. The duties of the Committee shall be:  
該委員會的職責是：

- 7.1.1. to consider the appointment of the external auditor, the audit fee, and any questions of resignation or dismissal;  
就外聘核數師的委任、外聘核數師的薪酬提供建議，及處理任何有關該核數師辭職或辭退該核數師的問題；
- 7.1.2. to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards; and to 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客觀及核數程序是否有效；並於核數開始前先與核數師討論核數性質及範疇及有關申報責任；
- 7.1.3. to develop and implement policy on engaging an external auditor to supply non-audit services;  
就外聘核數師提供非核數服務制定政策，並予以執行；
- 7.1.4. to review the annual report and accounts and the half-year report before submission to the Board, focusing particularly on:  
委員會在向董事會提交年度報告及賬目和半年度報告前須作出審閱，並特別針對下列事項：
- (i) any changes in 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  
是否遵守會計準則；及
  - (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting.  
是否遵守有關財務申報的<上市規定>及法律規定。

The Committee should consider any significant or unusual items that are, or may need to be, reflected in the report and accounts, 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、監察主任或核數師提出的事項。

- 7.1.5. to discuss problems and reservations arising from the interim and final audits, and any matters the auditors may wish to discuss;  
討論有關核數師就中期及末期核數時所提出的疑問或保留及其他事宜；

- 7.1.6. to review the external auditors' management letter and management's response; and to ensure that the Board will provide a timely response to the issues raised in the external auditors' management letter;  
檢討外聘核數師給予管理層的<審核情況說明函件>及管理層的回應；並確保董事會及時回應該<審核情況說明函件>中提出的事宜；
- 7.1.7. 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；
- 7.1.8. 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；
- 7.1.9. 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；
- 7.1.10. 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功，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發行人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；
- 7.1.11. 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；
- 7.1.12. 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 audit committee should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;  
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。審核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；
- 7.1.13. to act as the key representative body for overseeing the Company's relations with the external auditor; and  
擔任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

7.1.14. to consider other topics, as defined by the Board.

檢討其他由董事會界定的課題。

7.2. Further guidance on the duties of an audit committee may refer to “A Guide for Effective Audit Committees” published by the Hong Kong Society of Accountants in February 2002.

有關審核委員會職責的進一步指引，可參考香港會計師公會於 2002 年 2 月刊發的<審核委員會有效運作指引>。

## **8. Reporting Procedures**

### **報告程序**

8.1. The Committee Chairman shall report to the Board on the findings and recommendations of the Committee after each meeting.

每次會議結束後，該委員會主席應將委員會的審議結果及建議向董事會匯報。

8.2 The Secretary shall circulate the minutes of meetings of the Committee to all members of the Board.

秘書應將委員會會議記錄給董事會傳閱。