

**Fantasia Holdings Group Co., Limited**  
花樣年控股集團有限公司

**AUDIT COMMITTEE**  
審核委員會

**Terms of Reference**  
權責範圍

Approved by the Board on 12 March 2012  
於 2012 年 3 月 12 日經董事會批准

The board of directors ( “**Board**”) of Fantasia Holdings Group Co., Limited (the “**Company**”) has resolved to establish a committee to be known as the Audit Committee (the “**Committee**”) on 22 October 2009 with the terms of reference as amended on 12 March 2012 and set out below.

花樣年控股集團有限公司（「**本公司**」）董事會（「**董事會**」）已於 2009 年 10 月 22 日決議成立一個委員會，名為審核委員會（「**委員會**」），委員會的權責範圍於 2012 年 3 月 12 日修訂並列載如下。

1. Membership成員
  - 1.1 Members of the Committee shall be appointed by the Board, on the recommendation of the Nomination Committee.  
董事會須依提名委員會的指薦意見委任委員會成員。
  - 1.2 The Committee shall be appointed by the Board from amongst the non-executive directors of the Company and shall consist of a minimum of 3 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. 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，而大多數成員為本公司獨立非執行董事。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 heads of risk, compliance and 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，例如董事會主席、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 for two further three-year periods, provided the director remains independent.  
委員會的任期最多須為三年，可續期兩次，每次續期三年，前提是該董事仍然為獨立。

- 1.6 The Board shall appoint the chairman of the Committee (the “**Committee Chairman**”) who shall be an independent non-executive director. In the absence of the Committee Chairman and/or an appointed deputy, the remaining members present shall elect one of themselves to chair the meeting. The Committee shall be chaired by an independent non-executive director.  
董事會須委任一名獨立非執行董事為董事會主席（「**董事會主席**」）。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。委員會的主席須為獨立非執行董事。

## 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會的秘書（「**秘書**」）。

## 3. **Proceedings**程序

- 3.1 Unless varied by these terms of reference, meetings and proceedings of the Committee shall be governed by the Company's articles of association regulating the meetings and proceedings of the directors of the Company.  
除非經權責範圍更改，否則委員會的會議及程序受到監管本公司董事的會議和程序的本公司章程細則規管。

## 4. **Quorum**法定會議人數

- 4.1 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許可權、權力和酌情權。

## 5. **Frequency of Meetings**會議次數

- 5.1 The Committee shall meet at least twice a year at appropriate times in the reporting and audit cycle and otherwise as required.  
委員會須每年在匯報和核數週期及按其他所須的適當時間至少舉行兩次會議。

## 6. **Notice of Meetings**會議通知

- 6.1 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。

- 6.2 Unless otherwise agreed, 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, with reasonable notice, before the date of the meeting. Supporting papers shall be sent to Committee members and to other attendees as appropriate, at the same time.

除另有協定外，每份確實地點、時間和日期的會議通知，連同將予討論的議程專案須在會議日前以合理時間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。同時，支持文檔須送交委員會成員及其他與會人士（如適當）。

## 7. Minutes of Meetings 會議紀錄

- 7.1 The Secretary shall record 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議，包括出席者和列席者的姓名。

- 7.2 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。

- 7.3 Full minutes of meetings should be kept by the Secretary. Draft and final versions of minutes of the meetings should be sent to all members of the Committee for their comment and to all members of the Board for records respectively, in both cases within a reasonable time after the meeting.

秘書應保存整份會議紀錄。會議紀錄初稿和最終版本應送交委員會所有成員以提供意見並送交董事會所有成員各自作記錄。在各個情況下，應在會議日期後以合理時間送交。

## 8. Annual General Meeting 股東周年大會

- 8.1 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 prepared 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，以準備回應任何股東就委員會活動提出的任何問題。

## 9. Duties 職責

- 9.1 The Committee should carry out the duties below.

委員會應履行以下職責。

### *Relationship with the Company's auditors*

*與本公司人核數師的關係*

- 9.1.1 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 of that auditor;

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推薦意見、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辭退該核數師的問題；

- 9.1.2 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核數程序是否有效；委員會應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；
- 9.1.3 to develop and implement policy on engaging an external auditor to supply non-audit services. For this purpose, "external auditor" shall include 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協力廠商，在合理情況下會斷定該機構屬於該負責核數的公司的國內或國際業務的一部分的任何機構。委員會應就任何必須採取行動或改善的事項向董事會報告並提出建議；

*Review of financial information of the Company*  
審閱本公司的財務資料

- 9.1.4 to monitor integrity of the Company's financial statements and the 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及年報及帳目、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重大的財務報告意見。委員會在向董事會提交有關報表及報告前時，應特別針對下列事項加以審閱：
- 9.1.4.1 any changes in accounting policies and practices;  
會計政策及實務的任何更改；
- 9.1.4.2 major judgmental areas;  
涉及重要判斷的地方；
- 9.1.4.3 significant adjustments resulting from audit;  
因核數而出現的重大調整；
- 9.1.4.4 the going concern assumptions and any qualifications;  
企業持續經營的假設及任何保留意見；
- 9.1.4.5 compliance with accounting standards; and  
是否遵守會計準則；及
- 9.1.4.6 compliance with the Listing Rules and legal requirements in relation to financial reporting;  
是否遵守有關財務報告的《上市規則》及法律規定；

9.1.5 In regard to 9.1.4 above:  
就上述9.1.4項而言：

9.1.5.1 members of the Committee should liaise with the Board, senior management and the person appointed as the Company's qualified accountant 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、高層管理人員及本公司的認可會計師委任的人士聯絡。委員會須至少每年與本公司的核數師開會兩次；及

9.1.5.2 the Committee should consider any significant or unusual items that are, or may need to be, reflected in the reports and accounts and 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帳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的認可會計師或本公司屬下負責本公司會計及財務報告的職員、合規主任或核數師提出的事項；

*Oversight of the Company's financial reporting system and internal control procedures*  
監管本公司財務報告制度及內部監控程序

9.1.6 to review the Company's financial controls, internal control and risk management systems;  
檢討本公司的財務監控、內部監控及風險管理制度；

9.1.7 to discuss the internal control system with management to ensure that management has performed its duty to have an effective internal control system. 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。討論內容應包括考慮本公司在會計及財務報告職能方面的資源、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；

9.1.8 to consider major investigation findings on internal control matters as delegated by the Board or on its own initiative and management's response of these findings;  
主動或應董事會的委派，就有關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；

9.1.9 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 the effectiveness of the internal audit function;

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；

9.1.10 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；

- 9.1.11 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；
- 9.1.12 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；
- 9.1.13 to report to the Board on the matters in this section 8;  
就本文第8條的內部審核職能宜向董事會匯報；
- 9.1.14 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 of the Company* 與本公司雇員的關係

- 9.1.15 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. The Committee should ensure that proper arrangements are in place for the 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
- 9.1.16 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，負責監察兩者之間的關係。
- 9.2 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推薦意見的聲明，以及董事會持不同意見的原因。

## 10. Reporting Responsibilities 匯報責任

- 10.1 The Committee Chairman shall report formally to the Board on its proceedings decisions and recommendations after each meeting on all matters within its duties and responsibilities unless there are legal or regulatory restrictions on the Committee's ability to do so.  
委員會主席須在各會議後，向董事會正式匯報涉及其職責和責任之事項的程序決定和推薦意見，除非委員會的匯報能力受到法律或監管限制。
- 10.2 The Committee shall make whatever recommendations to the Board that it deems appropriate on any area within its scope of duties where action or improvement is needed.  
委員會須就其權責範圍內需要採取行動或改善的任何範疇，向董事會提出其認為適當的推薦意見。

## 11. Authority 權限

The Committee is authorized 委員會獲授權:

- 11.1 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（所有雇員獲指示會應委員會要求與其合作）；
- 11.2 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，並于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
- 11.3 to call any employee to be questioned at a meeting of the Committee as and when required.  
傳喚任何雇員在委員會會議上接受詰問（如有需要）。
- 11.4 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。

## 12. Other 其他事項

The Committee shall, at least once a year, review its own performance, constitution and terms of reference to ensure that it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.

委員會須至少每年一次檢討其本身的表現、組成和權責範圍，確保以最高效率運作並建議其認為必要的修改意見，供董事會批准。