

STEVE LEUNG DESIGN GROUP LIMITED
梁志天設計集團有限公司

**Terms of reference for the
Audit Committee**
審核委員會職權範圍書

(adopted on 11 June 2018)
(於2018年6月11日採納)

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1. Constitution

組織

The board of directors (the “**Board**”) of Steve Leung Design Group Limited (the “**Company**”) hereby resolves to establish an audit committee of the Board (the “**Audit Committee**”) with the authority, responsibility, and specific duties as described below. The constitution of the Audit Committee shall comply with the requirements of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) from time to time.

梁志天設計集團有限公司（「本公司」）董事會（「董事會」）現議決於董事會轄下成立一個審核委員會（「審核委員會」）並授予其下述權力、責任及具體職責。審核委員會的組成必須遵守香港聯合交易所有限公司（「聯交所」）不時制定的證券上市規則（「《上市規則》」）的要求。

2. Membership

成員

- 2.1. The members of the Audit Committee (the “**Members**”) shall be appointed by the Board from amongst the non-executive directors of the Company and shall consist of not less than three members, a majority of whom must be independent non-executive directors. A quorum shall be any two Members.

審核委員會成員（「成員」）須由董事會從本公司的非執行董事中委任並由不少於三名成員組成，其中大部分應為獨立非執行董事。審核委員會的法定人數為兩名成員。

- 2.2. At least one of the Members must be an independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required under Rule 3.10(2) of the Listing Rules.

最少一名成員為具備《上市規則》第3.10（2）條所述之適當的專業資格，或具備適當的會計或相關的財務管理專長之獨立非執行董事。

- 2.3. A former partner of the Company's existing auditing firm is prohibited from acting as a Member for a period of one year commencing on the date of his ceasing (whichever is the later):

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(以日期較後者為準)起計一年內，不得擔任本公司審核委員會的成員：

- (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。

- 2.4. The chairman of the Audit Committee (the "**Chairman**") shall be appointed by the Board and must be an independent non-executive director.

審核委員會主席(「主席」)須由董事會委任，並且須為獨立非執行董事。

- 2.5. The company secretary of the Company shall be the secretary of the Audit Committee (the "**Secretary**").

審核委員會秘書(「該秘書」)為公司秘書。

3. Attendance at meetings

出席會議

- 3.1. Unless otherwise agreed by all the Members, a meeting of the Audit Committee (the "**Meeting**") shall be called by at least fourteen (14) days' notice. If a Meeting is called by a shorter notice, it shall be deemed to have been duly called if it is so agreed by a majority of the Members. A Member who attends such a Meeting shall deem to agree to the shorter notice. Notice of any adjourned Meetings is not required if the adjournment is less than fourteen (14) days. Notice shall be given to each Member, at least fourteen (14) days before the date of the Meeting orally in person or in writing or by telephone or by e-mail or by telex or telegram or facsimile transmission at the telephone number or facsimile number or address from time to time notified to the Secretary by such Member or in such other means as the Members may from time to time determine.

除非全體成員同意，審核委員會會議(下稱「會議」)的召集至少需要14天通知。如會議是被縮短的通知所召集，如大多數成員同意，該會議的召集可被視為有效。出席該會議的成員將被視為同意該縮短通知。如果會議延期少於14天，則毋須發出任何續會通告。向各成員發出的會議通知必須於會議召開之前至少14天通過親身口頭傳遞、或者以書面、電話、電郵、電傳、電報、傳真的形式傳達至該名成員不時向該秘書通知的電話號碼、或傳真號碼、或地址，或成員可能不時決定之其他通訊方式。

3.2. The Chairman (or in his or her absence, a Member designated by the Chairman) shall preside at all meetings of the Audit Committee. The Chairman shall be responsible for leading the Audit Committee, including scheduling meetings, preparing agendas and making regular reports to the Board.

主席(或在其缺席情況下，由主席委任一位成員)應主持所有審核委員會會議。主席有責任帶領審核委員會，包括安排會議、準備議程及定期向董事會報告。

3.3. The Secretary or in his absence, his representative or any one Member, shall be the secretary of the Meetings.

該秘書或若其未能出席，其代表或任何一位審核委員會成員將出任會議秘書。

3.4. Meetings could be held in person, by telephone or by video conference. Members may participate in a Meeting by means of a conference telephone or similar communications equipment provided that all persons participating in the Meeting are capable of hearing each other.

會議可以親身或電話或視像會議進行。成員可透過電話會議或同類通訊器材參與會議，惟所有出席會議之人士須可聽到其他與會者發言。

3.5. Resolutions of the Audit Committee at any Meeting shall be passed by a majority of votes of Members if more than two Members are present and by a unanimous vote if only two Members are present.

任何審核委員會的決議如超過兩名成員列席，必須經由大多數列席成員投票贊成才能獲得通過；如列席成員人數只有兩名，則必須一致贊成才能通過。

4. Frequency of meetings

會議次數

Meetings shall be held not less than twice a year. The Board, any Member and external auditors may request a Meeting if they consider that one is necessary. Only Members are entitled to vote at the Meetings.

會議次數須不少於每年兩次。董事會、任何成員或外聘核數師如認為有需要，可要求召開會議。只有成員有權在會議內進行表決。

5. Authority

權力

5.1. The Audit Committee is authorised by the Board to investigate any activity within these terms of reference. It is authorised to:

審核委員會獲董事會授權進行任何其權力範圍內的調查。審核委員會獲授權：

- (a) seek any information it requires from any employee and all employees will be directed to co-operate with any request made by the Audit Committee;
向本公司任何僱員索求任何所需資料，所有有關僱員必須被指示應委員會的任何要求與委員會合作；

- (b) inspect all accounts, books and records of the Company;
查閱本公司所有賬目，賬簿及記錄；
- (c) obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise at meetings of the Audit Committee if it considers this necessary; and
如認為需要，獲得外界法律或其他獨立專業意見及確保有相關專業經驗及知識的顧問出席審核委員會之會議；及
- (d) invite members of management to attend its meetings.
邀請管理層人員出席會議。

5.2. The Audit Committee shall be provided with sufficient resources to perform its duties.
審核委員會需被提供所載職務的所需資源。

6. Duties 職務

6.1. The duties of the Audit Committee shall be:
審核委員會的職務如下：

Relationship with the Company's auditors 與本公司核數師的關係

- (a) to be primarily responsible for making recommendations to the Board on the appointment, reappointment and removal of the external auditor, and to approve the remuneration and terms of engagement of the external auditor, and any questions of resignation or dismissal of that external 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辭退該核數師的問題；
- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standard. The Audit 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是否獨立客觀及核數程序是否有效；審核委員會應於核數師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；

- (c) to develop and implement policy on the engagement of 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 as part of the audit firm nationally or internationally. The Audit 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。審核委員會應就任何須採取的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

- (d) 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 Audit Committee should focus particularly on:-

監察本公司的財務報表以及年度報告及賬目、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。審核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 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；以及
- (vi) 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》及其他法律規定；

(e) Regarding (d) above:–

就上述 (d) 項而言：—

(i) Members shall liaise with the Board and senior management and the Audit Committee must meet, at least twice a year, with the Company's auditors; and
審核委員會成員應與董事會及高層管理人員聯絡。審核委員會須至少每年與核數師開會兩次；及

(ii) the Audit Committee shall consider any significant or unusual items that are, or may need to be, reflected in such report and accounts and 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;

審核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；

Oversight of the Company's financial reporting system and internal control procedures
監管本公司財務申報制度及內部監控程序

(f) 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；

(g) to discuss the internal control system with the 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，以及員工所接受的培訓課程及有關預算又是否充足；

(h) to consider major investigations findings on 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) 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;

如本公司設有內部核數功能，須確保內部和外聘核數師的工作得到協調，也須確保內部核數功能在本公司內部有足夠的資源運作，並且享有適當的地位，以及檢討及監察內部核數功能是否有效；

- (j) to review the financial and accounting policies and practices of the Company and its subsidiaries;
檢討本公司及其子公司的財務及會計政策及實務；
- (k) to review the external auditor's management letter, any material queries raised by the auditor to management about the 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；
- (l) 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；
- (m) to report to the Board on the matters set out in the Corporate Governance Code and Corporate Governance Report (Appendix 14 to 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)的事宜向董事會匯報；
- (n) 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 and to ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;
檢討本公司設定的安排，以便本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及確保有適當安排，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；
- (o) 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，負責監察二者之間的關係；
- (p) to review ongoing connected transactions of the Company and ensure compliance with terms of approval by shareholders of the Company; and
檢討本公司之持續關連交易，並確保符合本公司股東之批准條款；
- (q) to consider such other matters as the Board may from time to time determine.
考慮及執行董事會不時委派的其他事項；

Corporate Governance functions

企業管治職能

- (r) to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;
制定及檢討本公司的企業管治政策及常規，並向董事會提出建議；
- (s) to review and monitor the training and continuous professional development of directors and senior management of the Company and its subsidiaries;
檢討及監察本公司及其子公司的董事及高級管理人員的培訓及持續專業發展；
- (t) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
檢討及監察本公司在遵守法律及監管規定方面的政策及常規；
- (u) to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors of the Company and its subsidiaries;
制定、檢討及監察本公司及其子公司的僱員及董事的操守準則及合規手冊(如有)；
- (v) to review the Company's compliance with the Corporate Governance Code in Appendix 14 to the Listing Rules and disclosure in the Corporate Governance Report;
and
檢討本公司遵守《上市規則》附錄14的《企業管治守則》的情況及在《企業管治報告》內的披露；及
- (w) to do any such things to enable the Audit Committee to discharge its powers and functions conferred on it by the Board.
採取任何行動使審核委員會可履行董事會賦予的權力及職能。

7. Reporting responsibility and procedures

彙報責任及程式

- 7.1. The Audit Committee should report to the Board on a regular basis on its decisions or recommendations and on the matters set out in these terms of reference, unless there are legal or regulatory restrictions on its ability to do so.
審核委員會應就其決定或建議，以及該等職權範圍所載事宜定期向董事會匯報(除其匯報受法律或法規限制者外)。
- 7.2. Where the Board disagrees with the Audit 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 Audit Committee explaining its recommendation and also the reason(s) why the Board has taken a different view.
凡董事會不同意審核委員會對甄選、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》中列載審核委員會闡述其建議的聲明，以及董事會持不同意見的原因。

- 7.3. Minutes of the Meetings should be kept by a duly appointed secretary of the Meeting (who should normally be the Secretary). Draft and final versions of the minutes of the Meetings shall be sent to all Members for their comment and records respectively, in both cases within a reasonable time after the Meeting.

會議紀錄應由正式委任的會議秘書(通常為該秘書)保存。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全體成員，分別供成員表達意見及作其存錄之用。

- 7.4. The secretary or his representative shall circulate the minutes of Meetings and reports of the Audit Committee to all members of the Board.

審核委員會秘書或其代表須將會議記錄及報告向董事會全體成員傳閱。

8. Publication of the terms of reference of the Audit Committee

刊登審核委員會職權範圍

These terms of reference of the Audit Committee will be posted on the websites of the Company and the Stock Exchange.

審核委員會的職權範圍應登載於本公司及聯交所的網站上。

9. Others

其他事項

- 9.1. The Chairman or (in his absence) another Member (or failing this, his duly appointed delegate) shall attend the annual general meeting of the Company and be prepared to respond to questions at the annual general meeting on the Audit Committee's activities and its responsibilities.

主席或(在主席缺席時)另一名成員(或如該名成員未能出席，則其適當委任的代表)須出席本公司的股東周年大會並在股東周年大會上回答有關審核委員會的職能及責任的提問。

- 9.2. The Audit Committee shall evaluate and assess the effectiveness of the Audit Committee and the adequacy of these terms of reference on an annual basis and recommend any proposed changes to the Board.

審核委員會應每年評價和評估審計委員會的有效性和職權範圍是否足夠，並向董事會推薦任何建議變動。

- 9.3. Chinese translation of this document is for reference only. If there is any inconsistency between the original text in English and the Chinese translation, the original text in English shall prevail.

本文件中文翻譯僅供參考之用。如中文翻譯之文義與英文原文有歧義，概以英文原文為準。