



**HONG KONG INTERNATIONAL CONSTRUCTION INVESTMENT
MANAGEMENT GROUP CO., LIMITED**

香港國際建設投資管理集團有限公司

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock code: 687)

(股份代號 : 687)

(Adopted by the Board on 7 May 2019)

(於2019年5月7日由董事會採納)

AUDIT COMMITTEE – TERMS OF REFERENCE

審核委員會的職權範圍

1. Constitution 設立

The board of directors (individually, a “**Director**”, and collectively, the “**Directors**”) of Hong Kong International Construction Investment Management Group Co., Limited (the “**Board**” and the “**Company**” respectively) established a committee of the Board known as the Audit Committee (the “**Committee**”) on 25 November 1999. The Board provided the Committee with the revised written terms of reference set out below (the “**Terms**”) which will take effect on 7 May 2019.

香港國際建設投資管理集團有限公司（「**本公司**」）董事（個別公司董事為「**董事**」，全體公司董事則為「**各董事**」）局（「**董事局**」）已於一九九九年十一月二十五日決議成立一個董事委員會，名為審核委員會（「**委員會**」）。董事局已修正委員會之書面職權範圍（「**職權範圍**」）如下，此職權範圍將於二零一九年五月七日起生效。

2. Membership 成員

2.1 The Committee shall consist of at least 3 members who are non-executive Directors (individually, a “**Member**”, and collectively, the “**Members**”) and its Members shall be appointed by the Board. A majority of the Members

must be independent non-executive Directors, and 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 the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (“**Stock Exchange**”).

委員會應包括至少三名成員（個別成員為「**成員**」，全體成員則為「**各成員**」），由非執行董事組成及由董事局委任。大部份成員須為獨立非執行董事，而其中一名成員須為獨立非執行董事及具備香港聯合交易所有限公司（「**聯交所**」）證券之上市規則（「**《上市規則》**」）規定的適當專業資格或會計或有關財務管理專長。

- 2.2 The chairman of the Committee (“**Chairman**”) shall be an independent non- executive Director and shall be appointed by the Board.

委員會主席（「**主席**」）須為獨立非執行董事並須由董事局委任。

- 2.3 The company secretary of the Company or his/her nominee shall be 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秘書（「**秘書**」）。

- 2.4 Subject to Clauses 2.1 and 2.2 above, if a Member is unable to act due to absence, illness or other cause, the Chairman may appoint another non-executive Director to serve as an alternate Member to the Member concerned.

根據上述條款 2.1和 2.2，倘成員因缺勤、疾病或其他理由導致未能履行職責，則主席或董事局主席（按情況而定）可以提名另一名董事作為該成員之替補成員。

- 2.5 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 2 years from the date of the person ceasing:

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）起計兩年內，不得擔任成員：

- (a) to be a partner of the firm; or
該人士終止成為該公司合夥人的日期；或
- (b) to have any financial interest in the firm, whichever is later.
該人士不再享有該公司財務利益的日期。

2.6 Formal meetings of the Committee (individually, a “**Meeting**”, and collectively, the “**Meetings**”) may be held by telephone or other communication equipment which allows those participating to hear and speak to each other, and the quorum in that event shall be any two Members (one of which should be an independent non-executive Director) so linked as governed by the Company’s Bye-laws (the “**Bye-laws**”).

委員會的正式會議（個別委員會會議為「**會議**」，眾數委員會會議則為「**各會議**」）可透過電話或容許與會人士彼此通話的其他通訊設備舉行。在此情況下，按本公司章程細則（「**細則**」）的規定，法定會議人數須為以如此方式聯繫的任何兩名成員（其中一名必須為獨立非執行董事）。

3. Attendance at Meetings 出席會議

3.1 Only Members of the Committee shall have the right to attend Committee Meetings.

只有成員有出席會議之權利。

3.2 The Committee may invite any other members of the Board, the financial controller of the Company, senior management of the Company (the “**Senior Management**”) and/or external advisers to attend any Meeting(s) as it may from time to time consider appropriate to assist the Committee to perform its duties.

委員會可不時認為適宜時邀請董事局任何成員、本公司的財務總監、本公司高級管理層成員（「**高級管理層成員**」）或/及外聘顧問出席任何會議以協助委員會履行職責。

4. Proceedings 議事程序

Proceedings of Meetings shall be governed by the provisions of the Bye-laws.

委員會的議事程序須受細則規管。

5. **Quorum 法定會議人數**

The quorum necessary for the Meetings shall be two Members and one of which should be an independent non-executive Director. A duly convened Meeting at which a quorum is present shall be competent to exercise all the powers, authorities and discretions for the time being vested in or exercisable by the Committee.

會議的法定人數必須為兩名成員，而其中一名必須為獨立非執行董事。委員會正式召開而符合法定人數的會議應有資格行使當期時所有歸屬予委員會或委員會可行使的權力、權限和酌情權。

6. **Frequency of Meetings 會議次數**

The Committee should liaise with the Board and Senior Management and the Committee must meet at least twice a year, with the Company's auditors and/or as more frequently as the Committee considers appropriate.

委員會須與董事局及高級管理層成員聯絡，每年按於適當時間與本公司之核數師至少舉行兩次會議或按其認為適當之情況增加會議次數。

7. **Notice of Meetings 會議通知**

7.1 Meetings shall be summoned by the Secretary of the Committee at the request of the Members or at the request of external auditors.

秘書須按成員或外聘核數師的要求傳召各會議。

7.2 Unless otherwise agreed, notice of each Meeting confirming the venue, time and date together with an agenda of items to be discussed, and the relevant papers and materials for the Meeting concerned shall be circulated to all Members and any other person required to attend, with reasonable notice, before the date of the Meeting. Supporting papers and relevant materials shall be in a form and quality as will enable the Members to make an informed decision on the matters placed before them.

除另有協定外，各份確認地點、時間和日期的會議通知，連同將予討

論的議程項目以及相關文件及資料須在會議日前以合理時間的通知轉交委員會各成員、任何被要求出席會議的人士。補充文件及有關資料之形式及質素須使各成員得以就會議前提出之事項作出合適的決定。

8. Authority 授權

8.1 The Committee should be provided with sufficient resources to perform its duties.

委員會應獲提供充足資源以履行其職責。

8.2 The Committee is authorized by the Board:-

委員會獲董事局授權:-

(a) to investigate any matter within its Terms and seek any information it requires from any employee in order to perform its duties and all employees directed to co-operate with any such request by the Committee;

調查涉及其職權範圍的任何事項，並向任何僱員索取任何所需資料以履行其職權及所有僱員被指示按委員會之要求與其合作；

(b) to obtain, at the Company's expense, outside independent legal or other professional advice on any matter within its Terms and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary to perform its responsibilities; and

就其職權範圍的任何事項向外界尋求獨立法律或其他專業意見，並於有必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

(c) to call any employee to be questioned at a Meeting when required.

於需要時傳喚任何僱員在會議上接受提問。

8.3 The Committee shall report to the Board any suspected frauds and 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.

委員會須向董事局匯報其任何懷疑不誠實行為及不合規情況、內部監控缺失或涉嫌違反法律、規則及規例及其注意到而又重要至應向董事局提出的情況。

9. Minutes of Meetings 會議記錄

9.1 The Secretary shall cause minutes to be made of all proceedings and resolutions of the Committee including recording the names of those present and in attendance at the Meetings.

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。

9.2 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沖突並據此載入會議記錄內。

9.3 Minutes of the Meetings shall record in sufficient detail the matters considered by the Members and decisions reached, including any concerns raised by any of the Members and any dissenting views expressed.

各會議記錄應對會議上各成員所考慮事項及達致的決定作足夠詳細的記錄，其中應該包括任何成員提出的疑慮或表達的反對意見。

9.4 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 for their comment and records within a reasonable time after the Meeting.

秘書應保存完整會議記錄。會議記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各成員，供彼等表達意見及記錄之用。

10. Annual General Meeting 股東周年大會

The Chairman or in his/her absence, another Member or failing that his/her duty appointed delegate shall attend the annual general meeting of the Company so as to be available to answer questions from shareholders on matters within the scope of duties of the Committee.

主席或（如主席缺席）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，以就委員會職責範圍內的事項回答股東的提問。

11. Duties 職責

The duties of the Committee should include the following:-

委員會的職責須包括下列事項:-

11.1 Relationship with the Company's external auditors

與本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 auditor, and to approve the remuneration and terms of engagement of the external auditor, and any questions of its resignation or dismissal;

主要負責就外聘核數師的委任、重新委任及罷免向董事局提供推薦意見、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其辭退的問題；

- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable 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；

- (c) to develop and implement policy on engaging an external auditor to supply non-audit services. For this purpose, “external auditor” 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的行動或改善的事項向董事局報告並提出建議；及

11.2 Review of the Company’s financial information

審閱本公司的財務資料

- (a) to monitor integrity of the Company’s financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, where appropriate, 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，並在適當情況下審閱報表及報告所載有關財務申報的重大意見。委員會在向董事局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； 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《上市規則》及法律規定。

(b) Regarding (a) above:-

就上述(a)項而言：

- (i) Members should liaise with the Board and Senior Management and the Committee must meet, at least twice a year, with the Company's auditors; and
成員應與董事局及高級管理人員聯絡；而委員會須至少每年與本公司的核數師開會兩次； 及
- (ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in the 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本公司屬下會計及財務匯報的職員、監察主任或核數師提出的事項

。

11.3 Oversight of the Company's financial reporting system, risk management and internal control systems

監管本公司財務申報制度、風險管理及內部監控系統

- (a) to review the Company's financial controls, risk management and internal control systems;

檢討本公司的財務監控、風險管理制度及內部監控系統；

- (b) to discuss the risk management and internal control systems with management of the Company 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;

與本公司的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；

- (c) to consider major investigations 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;

主動或應董事局的委派，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；

- (d) 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；也須確保內部審核功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；

- (e) to review the 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；

- (f) 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》、核數師就會計記錄、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；

- (g) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;

確保董事局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；

- (h) to report to the Board on the matters and provisions set out in Code Provision C3.3 of Appendix 14 of the Listing Rules; and

就上市規則附錄十四守則第C3.3條文的事宜向董事局匯報；及

- (i) to consider other topics, as defined by the Board;

考慮其他由董事局界定的課題。

11.4 Relationship with the employees and those who deal with the Company

與本公司僱員及其他與本公司有往來者的關係

- (a) 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 action;

檢討本公司設定的以下安排；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。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；

- (b) to act as the key representative body for overseeing the Company's relations with the external auditors;

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；

- (c) to review a whistleblowing policy adopted on 30 June 2014 on an on-going basis; and

持續檢討在2014年6月30日採納的舉報政策；及

- (d) to review an anti-bribery and anti-corruption compliance policy adopted on 30 June 2014 on an on-going basis.

持續檢討在2014年6月30日採納的反賄賂及反貪污合規政策。

12. **Reporting procedures 匯報方式**

12.1 The Committee shall report 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 (such as a restriction on disclosure due to regulatory requirements).

主席須在各會議後，向董事局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(例如

因監管要求而限制披露)。

- 12.2 The Committee shall make recommendations to the Board that it deems appropriate on any area within its scope of duties where action or improvement is needed.

委員會須就其職權範圍內需要採取行動或改善的任何範疇，向董事局提出其認為適當的推薦意見。

- 12.3 The Secretary shall circulate the minutes of Meetings and reports of the Committee to all members of the Board.

委員會秘書需安排董事會所有成員審閱委員會的會議記錄和報告。

- 12.4 When the Board disagrees with the Committee's view on the selection, appointment, resignation or dismissal of the external auditors, the Board should include in the Corporate Governance Report a statement from the Committee explaining its recommendations and also the reasons why the Board has taken a different view.

倘董事局不認同委員會對外聘核數師的甄選、委任、辭任或罷免的意見，委員會應安排於年報內的《企業管治報告》中闡釋委員會的意見，以及董事局持不同意見的理由。

13. Further amendments and availability of the Terms 修訂及提供職權範圍

- 13.1 The Committee shall, from time to time, 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.

委員會須不時檢討其本身的表現、組成和職權範圍，確保以最高效率運作並推薦其認為必要的意見供董事局批准。

- 13.2 The Terms may be reviewed by the Board from time to time taking into consideration the operations of the Committee and its contribution to the corporate governance of the Company, as well as any amendments to the Listing Rules from time to time.

條款可不時由董事局審閱，並考慮委員會的運作及其對公司管治的貢獻以及上市規則的任何修訂。

13.3 The Committee shall make available these Terms by including them on the respective websites of the Stock Exchange and of the Company.

委員會須在聯交所網站及本公司網站公開其職權範圍。

Updated on 7 May 2019

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Note: If there is any inconsistency between the English and Chinese versions of this document, the English version shall prevail.

注：如本文件的英文及中文版本有任何差異，概以英文版本為準。

*** THE END ***