

(中文版本僅供參考，審核委員會之職權範圍以英文版本為準)



寶新置地集團有限公司 GLORY SUN LAND GROUP LIMITED

(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：299)

Terms of Reference of the Audit Committee 審核委員會之職權範圍

Below are the Terms of Reference of the Audit Committee of the Company (the “**Audit Committee**”) established on 28 March 2012 pursuant to the resolutions of the board (the “**Board**”) of directors (the “**Directors**”) of the Company, in compliance with the Corporate Governance Code under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) (the “**Listing Rules**”):

以下為按本公司董事(「**董事**」)會(「**董事會**」)決議案於二零一二年三月二十八日所設立之本公司審核委員會(「**審核委員會**」)之職權範圍，以遵守香港聯合交易所有限公司(「**聯交所**」)證券上市規則(「**上市規則**」)之企業管治守則：

1. Membership 成員

- 1.1 Members of the Audit Committee shall be appointed by the Board from amongst the non-executive Directors only and shall consist of not less than three (3) members, at least one of whom is an independent non-executive Director with appropriate qualifications in accounting or related financial management expertise as required in Rule 3.10(2) of the Listing Rules. The majority of the Audit Committee members shall be independent non-executive Directors.

董事會只可委任非執行董事出任審核委員會成員，而審核委員會最少須由三(3)名成員組成，其中一人須為具備《上市規則》第3.10(2)條所規定的會計或相關財務管理專業經驗之合適資格的獨立非執行董事。審核委員會的大多數成員須為本公司獨立非執行董事。

- 1.2 The chairman of the Audit Committee shall be an independent non-executive Director therein appointed by the Board from time to time.

審核委員會主席須由董事會不時委任之獨立非執行董事。

- 1.3 A non-executive Director who is a former partner of the Company's existing audit firm, shall be prohibited from acting as a member of the Audit Committee for a period of two (2) years from the later of (i) the date of his/her ceasing to be a partner of the firm; or (ii) the date of his/her ceasing to have any financial interest in the firm.

非執行董事乃現時負責審計本公司帳目之核數公司的前任合夥人，於下列其中一項情況之日期(以日後較後者為準)起計兩(2)年內，不得擔任審核委員會成員：(i)其終止成為該公司合夥人之日期；或(ii)其不再享有該公司財務利益之日期。

2. Secretary

秘書

- 2.1 The secretary of the Audit Committee (the “**Secretary**”) shall be the company secretary of the Company, or any other person with appropriate qualification and experience as the Secretary such designated by the Audit Committee from time to time.

審核委員會秘書(「**秘書**」)應由本公司的公司秘書或審核委員會不時指定的具備適當資格及經驗擔任秘書之任何其他人士擔任。

3. Proceedings of the Audit Committee

審核委員會議事程序

Notice

通知

- 3.1 Unless otherwise agreed by all the Audit Committee members, a meeting of the Audit Committee shall be called with at least seven (7) days' notice.

除非經審核委員會所有成員同意，否則召開審核委員會會議之通知最少須於七(7)天前發出。

- 3.2 A member of the Audit Committee may and, on the request of a member of the Audit Committee, the Secretary shall, at any time, summon a meeting of the Audit Committee. Notice shall be given to each member of the Audit Committee orally in person or in writing or by telephone 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 of the Audit Committee or in such other means as the members may from time to time determine. Any notice given orally shall be confirmed in writing.

審核委員會之成員可以隨時召開審核委員會會議，而秘書在審核委員會成員之要求下亦可隨時召開審核委員會會議。會議通知可親自以口頭方式或以書面通知或透過電話或電傳或電報或圖文傳真發送至有關審核委員會成員不時知會秘書之電話號碼或傳真號碼或地址，或以各成員可能不時決定之其他方式，向各審核委員會成員發出。任何口頭通知均須以書面確認。

- 3.3 Notice of meeting shall state the time and place of the meeting and shall be accompanied by an agenda together with other documents which may be required to be considered by the members of the Audit Committee for the purposes of the meeting.
會議通知須列明會議之時間及地點，並須隨附會議議程以及其他可能須審核委員會成員在會上審議之文件。

Quorum **法定人數**

- 3.4 The quorum of the Audit Committee meeting shall be two (2) members of the Audit Committee.
審核委員會會議之法定人數為兩(2)名審核委員會成員。

Attendance of meetings by non-members **非成員出席會議**

- 3.5 The chief financial officer, the head of internal audit of the Company (or any officer(s) assuming the relevant functions but having a different designation) and a representative of the external auditor of the Company shall normally attend meetings of the Audit Committee, where appropriate. The executive Directors shall also have the right of attendance, if necessary. However, at least once a year the Audit Committee meet with the external auditors of the Company, in the absence of the executive Directors, to discuss matters relating to its audit fees, any issues arising from the audit and any other matters the auditor may wish to raise.
本公司之首席財務官、內部審核部門之主管(或任何職稱不同但擔任相關職能之高級職員)及本公司外聘核數師代表於一般情況下須出席審核委員會之會議(如適當)。其他執行董事亦有權出席會議(如需要)。然而，審核委員會須至少每年一次與本公司外聘核數師在本公司執行董事避席之情況下舉行會議，以討論與其核數費用有關之事宜、任何核數相關項目，以及核數師可能提出之任何其他事項。

Frequency of meetings **會議次數**

- 3.6 Meetings shall be held at least once every six months to consider the budget, revised budget and half-year report prepared by the Board. The external auditors may request the chairman of the Audit Committee to convene a meeting, if they consider that one is necessary.
至少每六個月召開會議一次以審議預算案、修訂預算案及董事會編製之半年報告。外聘核數師認為有需要時，亦可要求審核委員會主席召開會議。

Voting

投票

- 3.7 Resolutions of the Audit Committee at any meeting shall be passed by a majority of votes of the members of the Audit Committee present.
審核委員會於任何會議之決議案須經出席審核委員會會議之成員大多數票通過。

Others

其他

- 3.8 Meetings could be held in person, by telephone or by video conference. Members of the Audit Committee may participate in a meeting by means of a conference telephone or similar communication equipment by means of which all persons participating in the meeting are capable of hearing each other.
會議可以親身出席、電話會議或視像會議方式召開。審核委員會成員可透過電話會議或可讓所有參與會議之人士皆能夠聽到其他方發言之類似通訊設備參與會議。

4. Written resolutions

書面決議案

- 4.1 Resolutions may be passed by all members of the Audit Committee in writing.
決議案可經由全體審核委員會成員以書面方式通過。

5. Alternate members

替補成員

- 5.1 A member of the Audit Committee may not appoint any alternate.
審核委員會之成員不得委任任何替補成員。

6. Authority

權限

The Audit Committee is authorised to evaluate and supervise the financial reporting process, risk management and internal control systems of the Company and its subsidiaries (collectively, the “**Group**”). In exercising such authorities, the Audit Committee shall have the following power:

審核委員會獲授權評估及監督本公司及其附屬公司(統稱「**本集團**」)財務申報程序、風險管理及內部控制系統。行使該等權力時，審核委員會有權：

- 6.1 to seek any information it requires from any employee of the Group and any professional advisers (including auditors), to require any of them to prepare and submit reports and to attend meetings of the Audit Committee and to supply information and answer questions raised by the Audit Committee;
向本集團任何僱員及任何專業顧問(包括核數師)獲取所需的資料，要求彼等任何人士編製及呈交報告、出席審核委員會之會議、提供資料及回應審核委員會提出之問題；
- 6.2 to monitor whether the Group's management has, in the performance of its duties, infringed any policies set by the Board or any applicable law, regulation and code (including the Listing Rules and other rules and regulations from time to time prescribed by the Stock Exchange and/or laid down by the Board or a committee thereof);
監察本集團之管理層於執行職務時有否違反董事會訂立之任何政策或任何適用法律、條例及守則(包括上市規則及聯交所不時訂明及／或董事會或其委員會不時訂定之其他規則及規例)；
- 6.3 to investigate all suspected fraudulent acts involving the Group and its employees and request management to make investigation and submit reports;
調查涉及本集團及其僱員所有涉嫌欺詐行為，並要求管理層調查及提交報告；
- 6.4 to review the Group's risk management, internal control procedures and system and financial reporting process;
檢討本集團之風險管理、內部控制程序及系統以及財務申報程序；
- 6.5 to review the performance of the Group's employees in the accounting and internal audit department;
審閱本集團會計及內部審核部門僱員之表現；
- 6.6 to make recommendations to the Board for the improvement of the Group's risk management, internal control procedures and system and financial reporting process;
向董事會提出建議以改善本集團之風險管理、內部控制程序及系統以及財務申報程序；
- 6.7 to request the Board to take all necessary actions, including convening a shareholders' meeting for purposes of revoking the appointment of any Director and to dismiss any employees if the Audit Committee deems there is evidence showing that the relevant Director and/or employee has failed to discharge his/her duties properly;
在審核委員會認為有證據證明相關董事及／或僱員未能妥善地履行其職責的情況下，要求董事會採取一切必要行動(包括召開股東大會)以撤銷任何董事之職務及解僱任何僱員；

- 6.8 to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the auditors of the Company;
要求董事會採取一切必要行動(包括召開股東特別大會)以更換及罷免本公司之核數師；
- 6.9 to retain external legal or other independent professional and obtain their advice and to secure the attendance of independent third parties with relevant experience and expertise, if it considers this necessary; and
在委員會認為有需要的情況下，委聘外界法律或其他獨立專業人士，並取得該等人士的意見，以及確保具有相關經驗及專業知識之獨立第三方出席履行職責；及
- 6.10 to be provided with sufficient resources to perform its duties.
獲提供足夠資源以履行其職務。

7. Duties

職責

The duties of the Audit Committee shall include, without limitation:
審核委員會之職責包括但不限於：

Relationship with the Company's External Auditor

與本公司外聘核數師之關係

- 7.1 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 resignation or dismissal of that auditor;
主要負責就外聘核數師的委任、續任及免職向董事會提供推薦意見，以及批准外聘核數師之薪酬及聘用條款，以及處理有關辭任或辭退外聘核數師的任何問題；
- 7.2 to review and monitor the external auditor's independence and objectivity, and:
檢討及監察外聘核數師是否獨立客觀，以及：
- 7.2.1 consider all relationships between the Company and the audit firm (including non-audit services); and
研究本公司與核數師之間所有關係(包括非核數服務)；及

7.2.2 obtain from the audit firm, on an annual basis, information about policies and processes for maintaining independence and monitoring compliance with relevant requirements, including provision of non-audit services and requirements for rotation of audit partners and staff;

每年向核數師索取資料，了解核數師就保持獨立性以及監察相關規定之執行情況所採納之政策及程序，包括提供非核數服務，以及核數合夥人及職員之輪任規定；

7.3 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 external auditor the nature and scope of the audit and reporting obligations before the audit commences;

根據適用標準審閱及監察外聘核數師是否獨立客觀，以及核數程序是否有效，並於開始進行審核前，與外聘核數師商討審核性質及範圍以及有關申報責任；

7.4 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);

就外聘核數師提供非審核服務制定政策，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負責核數公司的本土或國際業務的一部分的任何機構)；

7.5 to report to the Board, identifying and making recommendations on any matters where action or improvement is needed;

審核委員會應就任何採取行動或改善之事宜向董事會報告並提供推薦意見；

7.6 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，以監察彼等之關係；

Review of Financial Information of the Company

審閱本公司之財務資料

- 7.7 to monitor integrity of financial statements of the Company and the Company's 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:

監察本公司之財務報表、年度報告及賬目、半年度報告及(若擬刊發)季度報告之完整性，並審閱當中所載之重大財務申報判斷。在向董事會提交該等報告前審閱有關報告時，審核委員會應特別注意下列事項：

7.7.1 any changes in accounting policies and practices;
會計政策及實務之任何更改；

7.7.2 major judgmental areas;
涉及重要判斷之範疇；

7.7.3 significant adjustments resulting from audit;
因審核而出現之重大調整；

7.7.4 the going concern assumptions and any qualifications;
企業持續經營之假設及任何保留意見；

7.7.5 compliance with accounting standards; and
是否遵守會計準則；及

7.7.6 compliance with the Listing Rules and other legal requirements in relation to financial reporting;
在財務申報方面是否遵守《上市規則》及其他法律規定；

- 7.8 in regard to 7.7 above:
就上述7.7項而言：

7.8.1 members of the Audit Committee should liaise with the Board, senior management and the Audit Committee must meet, at least twice a year, with the Company's external auditor; and
審核委員會成員應與董事會及高級管理人員聯絡，而審核委員會須至少每年與本公司之外聘核數師開會兩次；及

7.8.2 the Audit 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;

審核委員會應考慮於報告及賬目中所反映或可能需反映之任何重大或不尋常事項，並應適當考慮任何由本公司負責會計及財務匯報之職員、合規主任或核數師提出之事項；

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

審視本公司之財務匯報制度、風險管理及內部監控系統

7.9 to review the Company's financial controls and (unless expressly addressed by a separate risk management committee, or by the Board itself), risk management and internal control systems as well as any statement by the Directors to be included in the annual accounts prior to endorsement by the Board;

檢討本公司之財務監控及(除非有另設的風險管理委員會又或董事會本身會明確處理)風險管理及內部監控制度，以及在提交董事會批署前審閱董事擬載於年度賬目內的任何聲明；

7.10 to ensure that the effectiveness of the risk management and internal control systems of the Group is reviewed at least annually (the scope of which review should cover all material controls, including financial, operational and compliance controls), and that management provide a confirmation on the effectiveness of these systems;

確保本集團至少每年檢討風險管理及內部監控系統之成效(其檢討範圍應涵蓋所有重大監控措施，包括財務、營運及合規監控措施)，並由管理層提供此等系統成效之確認；

7.11 to discuss the risk management and internal control systems with management to ensure that management has performed its duty to have put in place appropriate and effective risk management and internal control systems for the purposes of dealing with identified risks (including cyber risks), safeguarding assets, preventing and detecting fraud, misconduct and loss, ensuring the accuracy of financial reports and achieving compliance with applicable laws and regulations;

與管理層討論風險管理及內部監控系統，確保管理層已履行其職責，建立適當且有效之風險管理及內部監控系統，以處理所識別之風險(包括網絡風險)、保障資產、預防及偵測詐騙、不當行為及損失、確保財務報告之準確性，以及達至遵守適用法例及規例；

This discussion should include:

討論內容應包括：

7.11.1 the changes in the nature and extent of significant risks (including ESG risks), and the Group's ability to respond to changes in its business and the external environment;

重大風險(包括環境、社會及管治風險)性質及嚴重程度之轉變，以及本集團應對其業務轉變及外在環境轉變之能力；

7.11.2 the scope and quality of management's ongoing monitoring of risks (including ESG risks) and of the internal control systems, and the work of its internal audit function and other assurance providers, if any;

管理層持續監察風險(包括環境、社會及管治風險)及內部監控系統之範疇及質素，及其內部審核職能及其他提供保證者(如有)之工作；

7.11.3 the extent and frequency of communication of monitoring results to the Board for the purposes of assessing the adequacy and the effectiveness of the risk management and internal control systems of the Group;

向董事會傳達監控結果之詳盡程度及次數，以供評估本集團風險管理及內部監控系統是否充足及有效；

7.11.4 significant control failings or weaknesses identified during the review of the risk management and internal control systems, and the extent to which they have resulted in unforeseen outcomes or contingencies that have had, could have had, or may in the future have, a material impact on the financial performance or condition of the Company, and any remedial measures taken to address such control failings or weaknesses;

檢討風險管理及內部監控系統過程中發現之重大監控失誤或弱項，以及因此導致未能預見之後果或緊急情況之嚴重程度，而該等後果或情況對本公司之財務表現或情況已產生、可能已產生或將來可能會產生重大影響，以及針對該等監控失誤或弱項所採取之任何補救措施；

7.11.5 the effectiveness of the Group's processes for financial reporting and Listing Rules compliance; and

本集團財務匯報及遵守上市規則規定之程序是否有效；及

7.11.6 the adequacy of resources (internal and external) for designing, implementing and monitoring the risk management and internal control systems, including staff qualifications and experience, training programmes and budget of the Group's accounting, internal audit and financial reporting functions, as well as those relating to the Group's ESG performance and reporting;

用於設計、執行及監察風險管理及內部監控系統之內部及外部資源(包括員工資歷及經驗、培訓課程、本集團在會計、內部審核及財務匯報職能方面之預算，以及與本集團環境、社會及管治績效和匯報相關的資源)是否足夠；

7.12 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;

因應董事會的委派或主動研究有關風險管理及內部監控事宜之重要調查結果，以及管理層對調查結果之回應進行研究；

7.13 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;

如本公司設有內部審核功能，須確保內部和外聘核數師之工作得到協調；也須確保內部審核功能在本公司內部有足夠資源運作，並且有適當之地位；以及檢討及監察其成效；

7.14 to review the Group's financial and accounting policies and practices;

審閱本集團之財務及會計政策及實務；

7.15 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;

審閱外聘核數師給予管理層之《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之任何重大疑問及管理層作出之回應；

7.16 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之函件中提出之事宜；

- 7.17 to review policies and arrangements that employees of the Group can use, in confidence and anonymity, to raise concerns about possible improprieties in financial reporting, internal control or other matters, adopt and maintain proper arrangements for fair and independent investigation of these matters and for appropriate follow-up action, and review progress and findings of investigations and follow-up actions;
檢討可供本集團僱員暗中及以匿名方式就財務匯報、內部監控或其他方面可能發生之不當行為提出關注之政策及安排，採納及維持適當安排，以就此等事宜作出公平獨立之調查及採取適當之行動，以及檢討調查及跟進行動之進展和結果；

Corporate governance functions delegated by the Board **董事會轉授之企業管治職能**

- 7.18 to develop and review the Company's policies and practices on corporate governance and make recommendations to the Board;
制定及檢討本公司之企業管治政策及常規，並向董事會提出建議；
- 7.19 to review and monitor the training and continuous professional development of Directors and senior management;
檢討及監察董事及高級管理人員之培訓及持續專業發展；
- 7.20 to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
檢討及監察本公司遵守法律及監管規定之政策及常規；
- 7.21 to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and Directors;
制定、檢討及監察僱員及董事之操守準則及合規手冊(如有)；
- 7.22 to review the Company's compliance with the Code and disclosure in the Corporate Governance Report;
檢討本公司遵守企業管治守則之情況及《企業管治報告》所作之披露；

Others **其他職能**

- 7.23 to ensure the practices and procedures of the Company with respect to connected party transactions and disclosure of disclosable information are adequate for compliance with the requirements under the Listing Rules and other applicable rules;
確保本公司就關聯方交易及披露須予披露資訊之實務及程序足以符合《上市規則》及其他適用規例之要求；

- 7.24 to review from time to time as appropriate these Terms of Reference and recommend to the Board any necessary changes;
在適當情況下不時審閱本職權範圍，並向董事會建議任何所需之修訂；
- 7.25 to provide to the Board such assurance as it may reasonably require regarding compliance with all applicable supervisory and other regulations by such subsidiaries and associates of the Company for which the Company provides management services;
按董事會可能提出之合理要求，就本公司向其提供管理服務之附屬公司及聯營公司遵守所有監管及其他規例，作出保證；
- 7.26 to report to the Board on all matters in respect of these Terms of Reference; and
向董事會匯報有關本職權範圍之一切事宜；及
- 7.27 to consider any other matters specifically referred to the Audit Committee by the Board.
考慮董事會特別指派審核委員會處理之任何其他事宜。

8. Reporting procedures

匯報程序

- 8.1 The Secretary shall circulate final versions minutes of meetings and all written resolutions of the Audit Committee to all members of the Board within a reasonable period of time after each meeting. Draft versions of minutes of meetings shall be circulated to all members for their comment within a reasonable period of time after each meeting.
秘書須於每次會議後一段合理時間內，將審核委員會會議紀錄之最終本及所有書面決議案送交董事會成員，並須於每次會議後一段合理時間內將會議紀錄之草擬本送交所有成員供彼等提供意見。
- 8.2 The Secretary shall maintain as part of the Company's corporate records all approved minutes and reports.
秘書須保管所有已通過之會議紀錄及報告以作為本公司之企業紀錄之其中部分。

9. Annual General Meeting of the Company

本公司之股東週年大會

- 9.1 The chairman or another member of the Audit Committee shall attend the Company's annual general meetings and be prepared to respond to questions raised by shareholders on the Audit Committee's activities and responsibilities.
審核委員會之主席或另一名成員須出席本公司之股東週年大會，並須作好準備回應股東就審核委員會之活動及責任作出之提問。

10. Continuing applications of the articles of association of the Company **繼續應用本公司之組織章程細則**

- 10.1 The articles of association of the Company regulating the meetings and proceedings of the Directors so far as the same are applicable and not inconsistent with the provisions of these Regulations shall apply, mutatis mutandis, to regulate the meetings and proceedings of the Audit Committee.

在適用及與此等規例條文並無不一致之情況下，規管董事會會議及議事程序之本公司組織章程細則在加以必要之變通後，將適用於規管審核委員會之會議及議事程序。

11. Powers of the Board **董事會之權力**

- 11.1 The Board may, subject to compliance with the articles of association of the Company and the Listing Rules, amend, supplement and revoke these Regulations and any resolution passed by the Audit Committee provided that no amendments to and revocation of these Regulations and the resolutions passed by the Audit Committee shall invalidate any prior act and resolution of the Audit Committee which would have been valid if these Regulations or resolution had not been amended or revoked.

在遵守本公司組織章程細則及上市規則之情況下，董事會可修訂、補充及撤銷該規例及任何經審核委員會通過之決議案，惟對該規例及經審核委員會通過之決議案之修訂及廢除，不得使審核委員會在該規例及決議案未經修訂或廢除之情況下而原應有效之先前之行為及決議案失去效力。

12. General **一般事項**

- 12.1 The Audit Committee should make available these Terms of Reference, explaining its role and the authority delegated to it by the Board, by including them on the website of the Stock Exchange and the Company.

審核委員會應在聯交所及本公司的網站公開其職權範圍，解釋其角色以及董事會轉授予其的權力。

30 June 2025 (Revised)
於2025年6月30日修訂