

# KEE Holdings Company Limited

## 開易控股有限公司

(the “Company”)

(「本公司」)

*(Incorporated in the Cayman Islands with limited liability)*

*(於開曼群島註冊成立的有限公司)*

### TERMS OF REFERENCE FOR THE AUDIT COMMITTEE

#### 審核委員會的職權範圍

(Adopted by the Company pursuant to the Board resolution passed on 31 December 2018)

(乃根據本公司董事會於2018年12月31日通過的決議案所採納)

#### 1 MEMBERSHIP

##### 成員

- 1.1 Members of the Audit Committee shall be appointed by the board of directors (the “Board”) of the Company.  
審核委員會的成員須由本公司董事會(「董事會」)委任。
- 1.2 The Audit Committee must consist of a minimum of three members, all of whom must be non-executive directors.  
審核委員會至少要有三名成員，全部必須為非執行董事。
- 1.3 The majority of the members of the Audit Committee must be independent non-executive directors (“INEDs”), at least one of whom must have 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”).  
審核委員會的大部份成員必須為獨立非執行董事，其中至少要有一名具備香港聯合交易所有限公司證券上市規則(「《上市規則》」)所規定的適當專業資格，或適當的會計或相關的財務管理專長。
- 1.4 A former partner of the Company’s existing auditing firm shall be prohibited from acting as a member of the Audit Committee for a period of two years from the date of the person ceasing (a) to be a partner of the firm; or (b) to have any financial interest in the firm, whichever is 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)起計兩年內，不得擔任審核委員會的成員；(a)他終止成為該核數公司合夥人的日期；或(b)他不再享有該核數公司財務利益的日期。

## **2 CHAIRMAN**

### **主席**

- 2.1 The chairman of the Audit Committee shall be appointed by the Board and must be an INED.

審核委員會的主席須由董事會委任，亦必須為獨立非執行董事。

## **3 SECRETARY**

### **秘書**

- 3.1 The company secretary shall be the secretary of the Audit Committee. In the absence of the company secretary, his/her delegate(s) or any person elected by the members present at the meeting of the Audit Committee, shall attend the meeting of the Audit Committee and take minutes.

審核委員會的秘書將由公司秘書出任。若公司秘書缺席，其委派代表或由審核委員會在會議上委任的人士，將可出席審核委員會會議及記錄會議紀錄。

## **4 PROCEEDINGS OF THE AUDIT COMMITTEE**

### **審核委員會會議的程序**

Unless otherwise specified hereunder, the provisions contained in the Company's Articles of Association (as amended from time to time) for regulating meetings and proceedings of directors shall apply to the meetings and proceedings of the Audit Committee.

除下文另有指明外，載列於本公司的組織章程細則(不時作出修訂)有關規範董事會會議的規定，亦適用於審核委員會的會議及其程序。

### **4.1 Quorum**

#### **法定人數**

- 4.1.1 The quorum for meetings of the Audit Committee shall be any two members.

審核委員會會議的開會法定人數為任何兩名成員。

### **4.2 Frequency of meetings**

#### **會議次數**

- 4.2.1 The Audit Committee shall hold at least two regular meetings in a year to review and discuss the interim and annual financial statements of the Company. Additional meetings of the Audit Committee may be held as and when required.

審核委員會應每年召開至少兩次定期會議，以審閱及討論本公司的中期及年度財務報表。審核委員會亦可在有需要時召開額外會議。

- 4.2.2 The Audit Committee shall meet with the external auditors at least twice a year without any Executive Directors being present, except by invitation of the Audit Committee. The external auditors may request a meeting if they consider necessary.

審核委員會應至少每年與本公司的外聘核數師開會兩次，而該會議上，除獲審核委員會邀請，執行董事不會出席。若外聘核數師認為有需要時，可要求召開會議。

### **4.3 Attendance and voting at meetings**

#### **出席會議及投票**

4.3.1 Members of the Audit Committee may attend meetings of the Audit Committee either in person or through other electronic means of communication or in such other manner as the members may agree.

審核委員會成員可親自出席會議，或透過其他電子溝通方式或由成員協定的其他方式參與會議。

4.3.2 By invitation of the Audit Committee, the finance director, other directors, company secretary (or his/her delegate(s)), head of internal audit, relevant senior management committee member, representative(s) of the external auditors and any person(s) so invited shall attend meetings of the Audit Committee.

如獲審核委員會邀請，財務董事、其他董事、公司秘書(或其委派的代表)、內部審核部主管、相關高級管理人員、外聘核數師的代表及其他人士可出席審核委員會會議。

4.3.3 Only members of the Audit Committee are entitled to vote at the meetings.

只有審核委員會成員有權在會議上投票。

### **4.4 Notice of meetings**

#### **會議通告**

4.4.1 A meeting of the Audit Committee may be convened by any of its members or by the company secretary.

審核委員會會議可由任何一位成員或公司秘書召開。

4.4.2 Notice of any meetings has to be given at least 7 days prior to any such meeting being held, unless all members waive such 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 7 days.

會議須有為期最少7天的通知，但即使會議召開的通知期短於前述通知期，如獲半數成員同意召開該會議，該會議須仍視作妥為召開。成員出席該會議視作同意該通知期。如果續會少於7天，無須就續會另行發出通知。

4.4.3 Agenda and accompanying supporting papers shall be sent to all members of the Audit Committee and to other attendees as appropriate at least 3 days before the date of the meeting (or such other period as the members may agree).

會議議程及相關檔應最遲在會議舉行日期起計三天前(或由成員協定的其他時限)送交審核委員會全體成員及(如適合)其他出席會議人士。

## **4.5 Minutes of meetings**

### **會議紀錄**

4.5.1 Draft and final versions of minutes of Audit Committee meetings shall be sent to all Audit Committee members for their comment and records within a reasonable time after the meeting.

會議紀錄的初稿及最後定稿應在會議後一段合理時間內發送予審核委員會全體成員，初稿供成員表達意見，最後定稿作其紀錄之用。

4.5.2 Minutes of the Audit Committee shall be kept by the company secretary and shall be available for inspection by any member of the Audit Committee or the Board at any reasonable time on reasonable notice.

審核委員會的完整會議紀錄應由公司秘書保存，並應在任何審核委員會或董事會成員發出合理通知時，公開有關會議紀錄供其在任何合理的時段查閱。

## **4.6 Written resolutions**

### **書面決議案**

4.6.1 Without prejudice to any requirement under the Listing Rules, written resolution may be passed and adopted by all members of the Audit Committee.

在不影響《上市規則》的任何規定下，審核委員會可在全體成員同意下通過及採納書面決議案。

## **5 RESPONSIBILITIES AND AUTHORITIES OF THE AUDIT COMMITTEE**

### **審核委員會的責任及職權**

5.1 The responsibilities and authorities of the Audit Committee shall include such responsibilities and authorities set out in the relevant code provisions of the Corporate Governance Code (the “CG Code”) as contained in Appendix 14 of the Listing Rules (as amended from time to time).

審核委員會的責任及職權包括載列於《上市規則》附錄14之《企業管治守則》相關守則條文(不時作出修訂)內的責任及職權。

5.2 Without prejudice to any requirement under the CG Code, the duties of the Audit Committee include the following:

在不影響《企業管治守則》的任何規定下，審核委員會的職責包括以下各項：

### **5.2.1 Relationships with the Company’s auditors**

#### **與本公司核數師的關係**

(a) To act as the key representative body for overseeing the Company’s relation with the external auditor, and to be primarily responsible for making recommendation 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 to consider any questions of their resignation or dismissal.

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；及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 accounting standard, and to discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences. <sup>Note 1</sup>

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式是否有效；審核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。<sup>附註1</sup>

- (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 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。

## 5.2.2 Review of the Company’s financial information

### 審閱本公司的財務資料

- (d) To monitor integrity of the Company’s financial statements and 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；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。

(e) Regarding to (d) above:

就上述(d)項而言：

(i) members of the Audit Committee should 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級管理人員聯絡；審核委員會須至少每年與本公司的核數師開會兩次；及

(ii) the Audit Committee should consider any significant or unusual items that are, or may need to be, reflected in the reports 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。

### **5.2.3 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**

(f) To review the Company's financial controls, and unless expressly addressed by a separate board risk committee, or by the board itself, to review the Company's risk management and internal control systems;

檢討本公司的財務監控，以及(除非有另設的董事會轄下風險委員會又或董事會本身會明確處理)檢討本公司的風險管理及內部監控系統；

(g) To discuss the risk management and internal control systems 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 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；



- (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;  
如公司設有內部審核功能，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；
- (j) 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；
- (k) 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 herein;  
就本條文所載的事宜向董事會匯報；
- (n) To consider other topics, as defined by the Board;  
研究其他由董事會界定的課題；
- (o) 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。審核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。

5.3 The Audit Committee is authorized by the Board to inspect all accounts, books and records of the Company.

董事會授權審核委員會查閱本公司所有的賬目、簿冊和記錄。

5.4 The Audit Committee shall have the right to require the Company's management to furnish information on any matter relating to the financial position of the Company, its subsidiaries or affiliates, as may be required for the purposes of discharging its duties.

審核委員會有權要求本公司的管理層提供關於本公司、其附屬公司或聯屬公司的財務狀況的資料，以便履行職責。

5.5 The Audit Committee shall be provided with sufficient resources to perform its duties and shall have access to independent professional advice if necessary at the Company's expense. <sup>Note 2</sup>

審核委員會應獲供給充足資源以履行其職責，及在有需要時可尋求獨立專業意見，而有關費用由本公司負責。<sup>附註2</sup>

5.6 All members of the Audit Committee shall have access to the advice and services of the company secretary, and separate and independent access to the Company's senior management for obtaining necessary information.

審核委員會的所有成員均可聯絡公司秘書尋求其意見及獲取其服務，個別成員亦可聯絡本公司的高級管理人員以獲取所需資料。

## **6 REPORTING RESPONSIBILITIES**

### **匯報責任**

6.1 The Audit Committee shall report back to the Board on their decisions or recommendations, unless there are legal or regulatory restrictions on their ability to do so (such as a restriction on disclosure due to regulatory requirements).

審核委員會應向董事會匯報其決定或建議，除非受法律或監管限制所限而不能作此匯報（例如因監管規定而限制披露）。

## **7 ANNUAL GENERAL MEETING**

### **股東周年大會**

7.1 The chairman of the Audit Committee or in his absence, another member of the Audit Committee 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 work and responsibilities.

審核委員會主席應出席本公司股東周年大會（若審核委員會主席未克出席，則審核委員會的另一名成員出席，或如該名成員未能出席，則其適當委任的代表出席），並於會上回答有關審核委員會的工作及責任的提問。

## **8 PUBLICATION OF TERMS OF REFERENCE**

### **公司職權範圍**

8.1 This terms of reference will be posted on the website of the Company.

本職權範圍將登載於本公司網站上。

*Notes:*

附註：

1. (1) The Audit Committee may establish the following procedure to review and monitor the independence of external auditors:

審核委員會或可考慮設立以下程式，以檢討及監察外聘核數師的獨立性：

(i) consider all relationships between the Company and the audit firm (including the provision of non-audit services);

研究公司與核數師之間的所有關係（包括有否提供非核數服務）；



(ii) seek from the audit firm, on an annual basis, information about policies and processes for maintaining independence and monitoring compliance with relevant requirements, including current requirements regarding rotation of audit partners and staff; and  
每年向核數師索取數據，瞭解核數師就保持其獨立性以及監察有關規則執行方面所採納的政策和程序，當中包括就轉換核數合夥人及職員的現行規定；及

(iii) meet with the auditor, at least annually, in the absence of management, to discuss matters relating to its audit fees, any issues arising from the audit and any other matters the auditor may wish to raise.

至少每年在管理層不在場的情況下會見核數師一次，以討論與核數費用有關的事宜、任何因核數工作產生的事宜及核數師想提出的其他事項。

(2) The Audit Committee may agree with the Board the Company's policies relating to the hiring of the employees or former employees of the external auditors and monitor the application of such policies. The Audit Committee should then be in a position to consider whether in the light of this there has been any impairment or appearance of impairment, of the auditor's judgment or independence in respect of the audit.

審核委員會或可考慮與董事會共同制定有關本公司僱用外聘核數師職員或前職員的政策，並監察應用此等政策的情況。審核委員會就此應可考慮有關情況有否損害(或看來損害)核數師在核數工作上的判斷力或獨立性。

(3) The Audit Committee would normally be expected to ensure that the provision by an external auditor of non-audit services does not impair the external auditor's independence or objectivity. When assessing the external auditor's independence or objectivity in relation to the provision of non-audit services, the Audit Committee may consider:

審核委員會一般應確保外聘核數師在提供非核數服務時其獨立性或客觀性不會受到損害。當評估外聘核數師於提供非核數服務的獨立性或客觀性時，審核委員會或可考慮以下事項：

(i) whether the skills and experience of the audit firm make it a suitable supplier of the non-audit services;

就核數師的能力和經驗來說，其是否適合為公司提供該等非核數服務；

(ii) whether there are safeguards in place to ensure that there is no threat to objectivity and independence in the conduct of the audit resulting from the provision of such services by the external auditor;

是否設有預防措施，可確保外聘核數師在提供此等服務時不會對其核數工作的客觀性及獨立性造成威脅；

(iii) the nature of the non-audit services, the related fee levels and the fee levels individually and in aggregate relative to the audit firm; and

該等非核數服務的性質、有關費用的水準，以及就該核數師來說，個別服務費用和合計服務費用的水準；及

(iv) the criteria which govern the compensation of the individuals performing the audit.

釐定核數職員酬金的標準。

2. Arrangement to seek professional advice could be made through Company Secretary.

審核委員會可通過公司秘書對索取專業意見作出安排。

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

註：如本職權範圍的英文及中文版本有任何差異，概以英文版本為準。