



DOXEN ENERGY GROUP LIMITED

東星能源集團有限公司

**Terms of reference of
the Audit Committee of the Board of Directors
董事局審核委員會職權範圍**

DOXEN ENERGY GROUP LIMITED

東星能源集團有限公司

Terms of Reference for the Audit Committee

審核委員會權責範圍

(Adopted in July 2005 and revised in March 2012)

(於2005年7月採納及於2012年3月修訂)

(中文本為翻譯稿，僅供參考用)

1. Constitution 組織架構

Doxen Energy Group Limited (the “Company”) has resolved to establish a committee of the board of directors (the “Board”) to be known as the Audit Committee (the “Committee”).

東星能源集團有限公司(「本公司」)已議決成立一個董事局(「董事局」)之委員會，名為審核委員會(「委員會」)。

2. Membership 成員

2.1 The Committee 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 should be independent and at least one of whom is an independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required in rule 3.10(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”).

委員會成員由董事局在本公司的非執行董事中選任，成員人數須不少於三名，其中過半數為獨立非執行董事及至少一名為並具備符合按照香港聯合交易所有限公司證券上市規則(「上市規則」)第3.10(2)條所規定之適當專業資格或會計或相關財務管理專長的獨立非執行董事。

2.2 The Chairman of the Committee shall be appointed by the Board and should be an independent non-executive director.

委員會主席由董事局委任，並須由獨立非執行董事擔任。

2.3 The Company Secretary shall be the secretary of the Committee.

委員會秘書為公司秘書。

3. Proceedings of the Committee 會議程序

3.1 Notice 會議通告

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

除非獲委員會全體成員同意，召開委員會會議須發出最少七天的通告。

- (b) A Committee member may and, on the request of a Committee member, the secretary to the Committee shall, at any time summon a Committee meeting. Notice shall be given to each Committee member in person orally or in writing or by telephone or by email or by facsimile transmission at the telephone or facsimile or address or email address from time to time notified to the secretary by such Committee member or in such other manner as the Committee members may from time to time determine.

任何委員會成員或委員會秘書（應委員會成員的請求時）可於任何時候召集委員會會議。召開會議通告必須按該成員不時通知秘書的電話號碼、傳真號碼、地址或電子郵箱地址以親身口頭或以書面、或以電話、電子郵件、傳真或其他委員會成員不時議定的方式向各委員會成員發出。

- (c) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.

口頭會議通知應在可行情況下及在會議召開前盡快以書面方式確認。

- (d) 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 Committee members for the purposes of the meeting.

會議通告必須說明開會時間、地點，並須附上議程及委員會就會議可能須考慮的其他文件。

3.2 Quorum 法定人數

The quorum of the Committee meeting shall be two Committee members.

委員會會議的法定人數為兩名委員會成員。

3.3 Frequency of meetings 會議次數

Meeting shall be held not less than twice a year. Additional meetings should be held if the Committee shall so request. The external auditors may request a meeting if they consider that one is necessary.

會議次數每年最少兩次。委員會可要求召開額外會議。如外聘核數師認為有需要，可要求召開會議。

3.4 The meetings can be held by telephone conference.

委員會會議可以電話會議形式進行。

4. Authority 權力

4.1 The Committee is authorised by the Board to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the Committee.

董事局授權委員會按照本權責範圍進行任何調查。委員會有權向任何雇員索取任何所需資料，而所有雇員亦獲指示與委員會合作，以滿足委員會之要求。

4.2 The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

董事局授權委員會向外諮詢法律或其他獨立的專業意見；如有需要，可邀請具備相關經驗及專業知識的外界人士出席會議。

5. Duties 職務

The duties of the Committee shall be:

委員會的職責包括以下方面：

Relationship with the Company's external auditors

與本公司外聘核數師之關係

- (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、重新委任及罷免及向董事局提供建議、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 standards. The Committee should discuss with the external auditor before the audit commences,

the nature and scope of the audit and reporting obligation, and ensure co-ordination where more than one audit firm is involved;

按適用的標準檢討及監察外聘核數師是否獨立及客觀及核數程序是否有效。委員會應在核數程序開始前與外聘核數師討論核數工作的性質及範圍以及彙報的責任。如有超過一家核數事務所參與工作，則應確保他們互相協調；

- (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審計服務制定政策，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。委員會應就任何必須採取行動或改善的事項向董事局報告，並提出建議；

Review of the Group’s financial information

審閱本集團財務資料

- (d) to monitor integrity of the Group’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 Committee should focus particularly on:

監察本集團的財務報表以及本集團年度報告及帳目、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 the audit;

因核數而出現的重大調整；

(iv) the going concern assumptions and any qualifications;

企業持續經營之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 (d) above:

就上述(d)項而言:

(i) members of 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

委員會須與董事局及高層管理人員聯絡及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;

委員會須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，並須適當考慮任何由本公司屬下會計及財務申報職員、監察主任或核數師提出的事項。

Oversight of the Group's financial reporting system and internal control procedures

監管本集團財務申報制度及內部監控程序

(f) to review the Group's financial controls, internal control and risk management systems;

檢討本集團財務監控、內部監控及風險管理系統；

(g) 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 Group'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。討論內容應包括本集團在會計及財務申報職能方面的資源、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 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 Group, and to review and monitor its effectiveness;

如本集團設有內部審核功能，須確保內部和外聘核數師工作得到協調；也須確保內部審核功能在本集團內有足夠資源運作，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;

檢討本集團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;

檢查外聘核數師致管理層的《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；

- (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；

Other duties

其他職責

- (m) to review arrangements employees of the Group 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;

檢討本集團設定的以下安排：本集團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，讓本集團對此等事宜作出公平獨立的調查及採取適當行動；

- (n) 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；

- (o) to review the fairness and reasonableness of any proposed (continuing) connected transaction and the impact of such transaction on the profitability of the Group;

檢討任何建議的(持續)關連交易安排是否屬實公平合理，及對本集團盈利的影響；

- (p) to report to the Board on the matters in the code provisions of Code on Corporate Governance Practices as set out in Appendix 14 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited; and

就香港聯合交易所有限公司證券上市規則附錄14企業管治常規守則所載的守則條文的事項向董事局彙報；及

- (q) to consider other topics, as defined by the Board.

研究其他由董事局界定的課題。

6. Minutes and records會議記錄

- 6.1 Full minutes of the meetings of the Committee and all written resolutions of the Committee should be kept by the secretary of the Committee.

委員會的完整會議記錄及書面決議應由委員會秘書保存。

- 6.2 The secretary of the Committee shall circulate the draft and final versions of minutes of the meetings of the Committee or, as the case may be, written resolutions of the Committee to all members of the Committee for their comment

and records respectively within a reasonable time after the meeting or the passing of the written resolutions.

委員會秘書應於委員會會議結束後或書面決議通過前的合理時段內，把委員會會議記錄或書面決議(視乎情況而定)的草稿及最後定稿，發送委員會全體成員供成員表達意見或記錄之用。

6.3 The secretary of the Committee shall keep record of all meetings of the Committee held during each financial year of the Company and records of individual attendance of members of the Committee, on a named basis, at meetings held during that financial year.

委員會秘書應就本公司每個財政年度內舉行的委員會所有會議記錄存檔，以及具名記錄每名委員會成員於該財政年度的會議出席率。

7. Continuing application of the articles of association of the Company

本公司組織章程的持續適用

The articles of association of the Company regulating the meetings and proceedings of the Directors so far as the same are applicable and are not replaced by the provisions in these terms of reference shall apply to the meetings and proceedings of the Committee.

本公司組織章程對董事局會議及其程序的規定，在其適用及本權責範圍條文未有取代情況下，適用於委員會的會議及程序。

8. Powers of the Board 董事局權力

The Board may, subject to compliance with the articles of association of the Company and the Listing Rules (including the Code on Corporate Governance Practices set out in Appendix 14 to the Listing Rules or if adopted by the Company, the Company's own code of corporate governance practices), amend, supplement and revoke these terms of reference and any resolution passed by the Committee provided that no amendments to and revocation of these terms of reference and the resolutions passed by the Committee shall invalidate any prior act and resolution of the Committee which would have been valid if such terms of reference or resolution had not been amended or revoked.

由董事局在不違反本公司組織章程及上市規則的前提下(包括上市規則之附錄十四《企業管治常規守則》或本公司所採納其適用及自行制定的企業管治常規守則)，修訂、補充及廢除本權責範圍所有條文及委員會通過的任何決議，惟修訂及廢除本權責範圍條文及委員會通過的決議，並不會令到倘該等權責範圍條文或決議並無修訂或廢除原應生效的任何早前行動及決議作廢。