

CHINA STARCH HOLDINGS LIMITED
中國澱粉控股有限公司

董事會審核委員會權責範圍
Terms of reference of
the Audit Committee of the Board of Directors

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China Starch Holdings Limited (“Company”)

中國澱粉控股有限公司(「本公司」)

**Terms of reference of the Audit Committee (“Committee”)
of the Board of Directors (“Board”) of the Company**

本公司董事會(「董事會」)審核委員會(「委員會」)
權責範圍

(中文本為翻譯稿，僅供參考用)

1. Constitution

- 1.1 The Committee is established pursuant to a resolution passed by the Board at its meeting held on 5 September 2007.

組成

本委員會是按董事會於 2007 年 9 月 5 日所舉行的會議通過決議成立的。

2. Membership

- 2.1 Committee members shall be appointed by the Board from amongst the non-executive directors only and shall consist of not less than three members, 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**”).

成員

委員會由董事會從其非執行董事中挑選，由董事會委任，委員會人數最少三名，其中至少一名須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)條具備適當專業資格或會計或相關財務管理專長。

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

委員會主席須由董事會委任及必須是獨立非執行董事。

- 2.3 The company secretary of the Company shall be the secretary of the Committee.

本公司的公司秘書為委員會的秘書。

- 2.4 The appointment of Committee members may be revoked, or additional members may be appointed to the Committee by separate resolutions passed by the Board and by the Committee.

經董事會及委員會分別通過決議，方可罷免或委任額外委員會成員。

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.

- (a) 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

- (b) 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、地址或電子郵件地址以親身口頭或以書面形式、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。

Committee member or in such other manner as the Committee members may from time to time determine.

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

3.2 **Quorum:** The quorum of the Committee meeting shall be two Committee members, of whom one has to be an independent non-executive director.

3.3 **Attendance:** The Finance Director, the Head of Internal Audit (or any officer(s) assuming the relevant functions but having a different designation), the Company Secretary, and a representative of the external auditors shall normally attend meetings. Other Board members shall also have the right of attendance. Only Committee members are entitled to vote at such meetings.

3.4 **Frequency:** Meetings shall be held at least twice annually, however, one of the meetings shall be held in the absence of executive Board members or management. Additional meetings should be held if the Committee shall so request.

The external auditors may request the Chairman of the Committee to convene a meeting, if they consider that one is necessary.

4. **Written resolutions**

4.1 Written resolutions may be passed by all Committee members in writing.

5. **Alternate Committee members**

5.1 A Committee member may not appoint any alternate.

6. **Authority of the Audit Committee**

6.1 The Committee may exercise the following powers:

- (a) to seek any information it requires from any employee of the Company and its subsidiaries (together, the “Group”) and any professional advisers (including auditors), to require any of them to prepare and submit reports and to attend Committee meetings and to supply information and address the questions raised by the Committee;

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

法定人數: 委員會會議的法定人數為兩名委員會成員，而其中一名成員須為獨立非執行董事。

出席人員: 主管財務的董事、公司內部核數的主管(或任何承擔類似職能但具有不同職稱之高級職員)、公司秘書及一位外聘核數師的代表通常應出席會議。其他董事會的成員亦有權出席會議，惟僅委員會成員有權於該等會議表決。

次數: 每年最少開會兩次，然而其中一次須在沒有董事會的執行成員或管理層出席的情況下進行。如委員會要求，可再行召開會議。

如外聘核數師認為需要，可要求委員會主席召開會議。

書面決議

全體委員會成員可以通過任何書面決議。

委員會成員替任代表

委員會成員不得委任任何替任代表。

審核委員會的權力

委員會可以行使以下權力：

- (a) 向本公司及其附屬公司(統稱「本集團」)的任何僱員及任何專業顧問(包括核數師)徵求資料、要求彼等任何人士編製及提供報告、出席委員會會議以及提供所需資料及解答委員會問題；

- (b) to monitor whether the Group's management has, in the performance of their 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 determined by the Board or a committee thereof);
 - (c) to investigate all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports;
 - (d) to review the Group's internal control procedures and system;
 - (e) to review the performance of the Group's employees in the accounting and internal audit department;
 - (f) to make recommendations to the Board for the improvement of the Group's internal control procedures and system;
 - (g) to request the Board to convene a shareholders' meeting for purposes of revoking the appointment of any director and to dismiss any employees if there is evidence showing that the relevant director and/or employee has failed to discharge his duties properly;
 - (h) to request the Board to take all necessary actions, including convening a special general meeting, to replace and dismiss the auditors of the Group;
 - (i) 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; and
 - (j) to exercise such powers as the Committee may consider necessary and expedient so that their duties under section 7 below can be properly discharged.
- (b) 監控本集團管理層在履行職務時有否違反董事會訂下的政策或任何適用法律、規則及守則，包括上市規則及董事會或其委員會不時訂立的其他規則及規例；
 - (c) 調查所有涉及本集團的懷疑欺詐行為及要求管理層就此等事件作出調查及提呈報告；
 - (d) 檢討本集團內部監管措施及系統；
 - (e) 檢討本集團的會計及內部核數部門僱員的表現；
 - (f) 建議董事會考慮改善本集團內部監控措施及系統；
 - (g) 在有證據顯示有關董事及 / 或僱員未有恰當履行職務時，要求董事會召開股東大會撤銷任何董事委任及解聘任何僱員；
 - (h) 要求董事會採取所有必要行為，包括召開特別股東大會，更替及罷免本集團的核數師；
 - (i) 如委員會覺得有需要，可尋求外界法律及其他獨立專業意見以及要求有相關經驗及專業才能的外界人士參與；及
 - (j) 為使委員會能恰當地執行其於第七條項下的責任，按其認為有需要及合宜者行使有關權力。

7. **Duties**

7.1 The duties of the Committee shall be:

Relationship with the Company's external auditors

- (a) to consider, and to make recommendation to the Board on, the appointment, reappointment and removal of the external auditor, and to approve the audit fee and other terms of engagement of the external auditor, and any questions of its resignation or dismissal;
- (b) to review and monitor the external auditor's independence and objectively and the effectiveness of the audit process in accordance with applicable standards;
- (c) to discuss with the external auditors before the audit commences, the nature and scope of the audit and reporting obligations and ensure co-ordination where more than one audit firm is involved;
- (d) 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;

Review of the Company's financial information

- (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, and to review significant financial reporting judgements contained in them;
- (b) to review, in draft form, the Company's annual report and accounts, half-year report and, if prepared for publication, quarterly report, focusing particularly on:
 - (i) financial and accounting policies and practices;
 - (ii) any changes in accounting policies and practices;

審核委員會的責任

審核委員會負責履行以下責任：

與本公司外聘核數師之關係

- (a) 就外聘核數師的委任、重新委任及罷免作出考慮及向董事會提供建議，批准外聘核數師的核數費用及其他聘用條款，及處理任何有關該核數師辭職或辭退該核數師的問題；
- (b) 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；
- (c) 在外聘核數師開始核數工作以前，與其討論工作性質、範圍及有關申報責任；如多於一家外聘核數師公司參與核數工作時，確保它們的互相配合；
- (d) 就聘用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，而一個合理知悉所有有關資料的第三者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份。委員會應就其認為必須採取的行動或改善的事項向董事會報告，並建議有哪些可採取的步驟；

審閱本公司財務資料

- (a) 監察本公司的財務報表及本公司年度報告及帳目、半年度報告及(若擬就刊發編製)季度報告的完整性，並審閱當中所載有關財務申報的重大判斷；
- (b) 審閱本公司的年報及帳目、半年度報告及(若擬就刊發編製)季度報告的草稿，尤其針對下列事項：
 - (i) 財務及會計政策與實務；
 - (ii) 任何會計政策及實務的改變；

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| (iii) major judgmental areas; | (iii) 涉及重要判斷的地方; |
| (iv) significant adjustments resulting from the audit; | (iv) 因核數而出現的重大調整; |
| (v) the going concern assumption and any qualifications; | (v) 集團持繼續經營的假設及任何保留意見; |
| (vi) compliance with accounting standards; | (vi) 是否遵守會計準則; |
| (vii) compliance with the Listing Rules and legal requirements in relation to financial reporting; | (vii) 是否遵守有關財務申報的《上市規則》及其他法律規定; |
| (c) with regard to the preparation of the financial reports and accounts referred to above: | (c) 就上述編製財務報告及賬目而言: |
| (i) to liaise with the Board and senior management and the Committee must meet, at least twice a year, with the Company's auditors; and | (i) 與董事會及高層管理人員聯絡。委員會須至少每年與本公司的核數師開會兩次; 及 |
| (ii) to consider any significant or unusual items that are, or may need to be, reflected in the report and accounts and 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; | (ii) 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 Company's financial reporting system and internal control procedures

監管本公司財務申報系統及內部監控程序

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| (a) to review the Group's financial and accounting policies and practices; | (a) 檢討本集團財務及會計政策及實務; |
| (b) to review the Company's financial controls, internal control and risk management systems; | (b) 檢討本公司財務監控、內部監控及風險管理系統; |
| (c) to discuss the internal control system with management to ensure that management has performed its duty to have an effective internal control system (e.g. the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting function); | (c) 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(例如考慮本公司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); |
| (d) 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; | (d) 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; |

- (e) (where an internal audit function exists) to ensure co-ordination between the internal and external auditors, and ensure that the internal audit function is adequately resourced and has appropriate standing within the Company and to review and monitor its effectiveness;
 - (f) 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; and
 - (g) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;
- (e) (如果本集團設有內部核數功能)確保內部核數師與外聘核數師工作得到協調、也須確保內部核數部門有足夠資源運作，並且在公司內有適當的地位，以及檢討及監察其效益；
 - (f) 審閱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；及
 - (g) 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；

Other duties

- (a) to consider the appointment of any person to be a Committee member, auditors and accounting staff either to fill a casual vacancy or as an additional Committee member, auditors and accounting staff or dismissal of any of them;
 - (b) to review the fairness and reasonableness of any proposed (continuing) connected transaction and the impact of such transaction on the profitability of the Group;
 - (c) To conduct exit interviews with any director, manager, financial controller or internal audit manager upon their resignation in order to ascertain the reasons for his departure;
 - (d) to report to the Board on the matters in the code provisions contained in the Code on Corporate Governance Practices set out in (and as amended from time to time) Appendix 14 to the Listing Rules; and
 - (e) to consider other topics or matters, as defined or assigned by the Board from time to time.
- (a) 考慮就填補臨時空缺或額外委任任何人士為委員會成員、核數師、會計工作人員或解聘彼等任何一人；
 - (b) 檢討任何建議的(持續)關連交易安排是否屬公平合理，及對本集團盈利的影響；
 - (c) 於任何董事、經理、財務總監或內部核數部門經理呈辭時，接見有關人員瞭解其離職原因；
 - (d) 就於上市規則附錄十四內列明(及不時修定)的《企業管治常規守則》內載有的守則條文所載的事宜向董事會彙報；及
 - (e) 考慮董事會指定或不時委派的課題或其他事項。

其他職責

8. Veto rights of the Committee

8.1 The Committee has the following veto rights. The Group cannot implement any of the following matters which has been vetoed by the Committee:

- (a) to approve any connected transaction within the meaning of the Listing Rules which requires an independent shareholders' vote (unless the approval of such connected transaction is made conditional on the obtaining of the approval of the independent non-executive directors and the independent shareholders); and
- (a) 批准任何屬上市規則所界定及須經過獨立股東表決才可進行的任何關連交易，如果批准此等交易是有條件性的，而條件是獨立非執行董事及獨立股東批准有關交易，則不在此限；及

委員會的否決權

委員會就下列事項有否決權。本集團不能執行委員會已否決的以下事情：

(b) to employ or dismiss the Group's financial controller or the internal audit manager.

(b) 聘用或罷免本集團的財務總監或內部核數部門經理。

9. Minutes and records

會議記錄

9.1 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。

9.2 The secretary of the Committee shall circulate the draft and final versions of minutes of the meeting 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。

9.3 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。

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

本公司組織章程的持續適用

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 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會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。

11. Powers of the Board

董事會權力

11.1 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.

由董事會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。