

Corporate Governance 企業管治

Composition of the Board and Board Committees

董事會及董事委員會的組成

Board 董事會	
<p>Dr KWOK Siu Ming Simon (Chairman and Chief Executive Officer) 郭少明博士 (主席及行政總裁)</p> <p>Dr KWOK LAW Kwai Chun Eleanor (Vice-chairman) 郭羅桂珍博士 (副主席)</p> <p>Dr LOOK Guy (Chief Financial Officer) 陸楷博士 (首席財務總監)</p> <p>Ms KWOK Sze Wai Melody 郭詩慧女士</p>	<p>Ms LEE Yun Chun Marie-Christine 利蘊珍女士</p> <p>Ms KI Man Fung Leonie 紀文鳳小姐</p> <p>Mr TAN Wee Seng 陳偉成先生</p> <p>Mr CHAN Hiu Fung Nicholas 陳曉峰先生</p>

Audit Committee 審核委員會	Nomination Committee 提名委員會	Remuneration Committee 薪酬委員會
<p>Mr TAN Wee Seng (Chair) 陳偉成先生(主席)</p> <p>Ms KI Man Fung Leonie 紀文鳳小姐</p> <p>Mr CHAN Hiu Fung Nicholas 陳曉峰先生</p>	<p>Mr TAN Wee Seng (Chair) 陳偉成先生(主席)</p> <p>Dr KWOK LAW Kwai Chun Eleanor 郭羅桂珍博士</p> <p>Ms KI Man Fung Leonie 紀文鳳小姐</p>	<p>Ms KI Man Fung Leonie (Chair) 紀文鳳小姐(主席)</p> <p>Dr KWOK LAW Kwai Chun Eleanor 郭羅桂珍博士</p> <p>Mr CHAN Hiu Fung Nicholas 陳曉峰先生</p>

Executive Committee 行政委員會	Risk Management Committee 風險管理委員會
<p>Dr KWOK Siu Ming Simon (Chair) 郭少明博士(主席)</p> <p>Dr KWOK LAW Kwai Chun Eleanor 郭羅桂珍博士</p> <p>Dr LOOK Guy 陸楷博士</p> <p>Ms KWOK Sze Wai Melody 郭詩慧女士</p>	<p>Dr KWOK Siu Ming Simon (Chair) 郭少明博士(主席)</p> <p>Dr KWOK LAW Kwai Chun Eleanor 郭羅桂珍博士</p> <p>Dr LOOK Guy 陸楷博士</p>

Corporate Governance 企業管治

At Sa Sa, we recognise the importance of good corporate governance in delivering long-term, sustainable results. We are therefore committed to maintaining the highest standards of corporate governance.

Details of our corporate governance practices can be found in our annual report and our corporate website.

Compliance with the Corporate Governance Code (CG Code)

Throughout the six months ended 30 September 2021 and up to the date of this interim report, we have complied with all but one of the code provisions under the CG Code.

Code Provision A.2.1

The roles of chairman and chief executive should be separate and should not be performed by the same individual under code provision A.2.1 of the CG Code. We have deviated from the code in that Dr KWOK Siu Ming Simon is both the chairman and CEO of the Company. The division of responsibilities between the two roles are, however, clearly established and set out in writing in the respective terms of reference for the chairman and the chief executive officer. Dr Kwok, being one of the founders of the Group, has superior knowledge of our business and is a veteran of the retail industry. The Board is therefore of the view that vesting the roles of chairman and chief executive officer in the same person facilitates the execution of the Group's business strategies and maximises the effectiveness of our operations. We will, nevertheless, periodically review the Board's structure going forward in light of the evolving needs of the Group and consider segregation of the two roles if and when appropriate.

在莎莎，我們意識到良好的企業管治對達致長遠及可持續成效的重要性。我們因此承諾會維持最高水平之企業管治。

有關本公司企業管治常規的詳情，請參閱我們的年報及本公司網站。

遵守企業管治守則

截至2021年9月30日止六個月及直至本中期報告日期，除未能遵守其中一項守則條文，我們已遵守管治守則的所有守則條文。

守則條文第A.2.1條

就企業管治守則的守則條文第A.2.1條，主席與行政總裁的角色應有區分，並不應由一人同時兼任。由於郭少明博士現身兼本公司主席及行政總裁兩職，我們偏離了守則條文。主席及行政總裁各自的職責已清楚載於主席及行政總裁職權範圍內。郭博士作為本集團之創辦人，對我們的業務擁有卓越的知識及為零售界之翹楚。因此，董事會認為由同一人身兼公司主席及行政總裁兩職，有利執行本集團的商業策略和發揮其最高營運效益，惟董事會會不時檢討此架構，並於適當時候，考慮將兩職分開。

Work done in the six months ended 30 September 2021

Set out below is a summary of the work performed by the Company's Board and Board committees in the six months ended 30 September 2021.

Board

Three meetings were held in the period, during which the Board reviewed the performance of the Group, considered the challenges and risks that it is facing, and developed strategies and action plans. The following specific matters (among others) were reviewed and considered, and approval given where appropriate:

- Reports and recommendations from the respective chairs of the different board committees.
- Budget of the Group.
- Annual results for the year ended 31 March 2021, and the performance of key business units against budget and the market.
- Content of various corporate communications and disclosure including results announcement, annual report and circulars to the shareholders regarding the annual general meeting and buyback mandate.
- The re-appointment of Ms KI Man Fung Leonie as independent non-executive director.
- The re-election of Dr LOOK Guy, Ms KI Man Fung Leonie and Mr TAN Wee Seng as directors at the annual general meeting held on 15 September 2021.
- The re-appointment of PwC as auditor of the Company.
- Quarterly results for the third quarter ended 31 December 2020 and the first quarter ended 30 June 2021.
- Updates of The Stock Exchange of Hong Kong Limited including the highlights of the consultation conclusion on review of Listing Rules relating to disciplinary powers and sanctions and highlights of the consultation on review of CG Code and related Listing Rules.
- Updates from ESG.

2021年9月30日止六個月內之工作回顧

以下載列本公司董事會及董事委員會於截至2021年9月30日止六個月的工作摘要。

董事會

於期內已舉行三次會議，董事會已於會上審議集團的業績，討論所面對之挑戰及風險，及相對應之策略及需執行之計劃。並已審議及考慮，並在適當情況下批准下列事項(其中包括)：

- 各董事委員會主席的報告及建議。
- 集團的財政預算。
- 截至2021年3月31日之全年業績，及個別部門就預算及市場相比之表現。
- 多項企業傳訊及披露之公司文件，如業績公告、年報及寄予股東有關股東週年大會通函及購買股份授權。
- 重新委任紀文鳳小姐為獨立非執行董事。
- 陸楷博士、紀文鳳小姐及陳偉成先生於2021年9月15日舉行的股東週年大會上重選。
- 續聘羅兵咸永道為公司核數師。
- 截至2020年12月31日止之第三季度業績及截至2021年6月30日止之第一季度業績。
- 香港交易所有限公司的最新資料，包括檢討《上市規則》有關紀律處分權力及制裁的條文諮詢結果的重點及檢討《企業管治守則》及相關《上市規則》條文的重點。
- 環境、社會及管治最新情況。

Work done in the six months ended 30 September 2021 (continued)

Audit Committee

Three meetings were held in the period, during which the following matters (among others) were reviewed and considered by the Audit Committee:

- Report from the external auditor.
- Final results for the year ended 31 March 2021.
- The audit and non-audit services provided by the external auditor.
- Reports from the internal audit function.
- The re-appointment of PwC as auditor of the Company.

Members of the Audit Committee held one private meeting with the external auditor during the period.

Remuneration Committee

One meeting was held in the period during which the remunerations of the directors and senior management for the financial year 2021/22 were considered by the Remuneration Committee.

2021年9月30日止六個月內之工作回顧 (續)

審核委員會

於期內已舉行三次會議。審核委員已於會上審議及考慮了下列事項(其中包括)：

- 外聘核數師之報告。
- 截至2021年3月31日之全年業績。
- 外聘核數師提供有關審計及非審計之服務摘要。
- 內部審核職能提交的報告。
- 續聘羅兵咸永道為公司核數師。

審核委員會成員與外聘核數師於期內私下舉行一次會議。

薪酬委員會

於期內已舉行一次會議。薪酬委員會於會上考慮了2021/22財政年度的董事及高級管理層薪酬待遇。

Work done in the six months ended 30 September 2021 (continued)

Nomination Committee

One meeting was held in the period during which the following matters (among others) were considered by the Nomination Committee:

- The structure, size and composition of the Board.
- The continued independence of each independent non-executive director.
- The re-appointment of Ms KI Man Fung Leonie as independent non-executive director.

Executive Committee

Six meetings were held in the period during which the following matters (among others) were considered by the Executive Committee:

- The results and performance of the Group and each business unit, including their respective performance against the market as a whole and against budget.
- The reasons for such under or over performance against the market/budget and corresponding action plans and strategies.

Risk Management Committee

One meeting was held in the period during which the following matters (among others) were considered by the Risk Management Committee:

- The major risks, including red flags, areas requiring improvements, mitigation plans and progress of implementation.

2021年9月30日止六個月內之工作回顧 (續)

提名委員會

於期內已舉行一次會議。提名委員會於會上考慮了下列事項：

- 董事會的架構、規模及組成。
- 評估獨立非執行董事的持續獨立性。
- 重新委任紀文鳳小姐為獨立非執行董事。

行政委員會

於期內已舉行六次會議。行政委員會於會上討論了下列事項：

- 本集團及個別部門之業績及表現，當中包括於市場相比及預算相比之表現。
- 有關未能達標或超越標準之原因及相關之計劃及策略。

風險管理委員會

於期內已舉行一次會議。風險管理委員會於會上討論了下列事項：

- 主要風險，當中包括警報、可改進地方、緩解計劃及實施進度。

Board, Board Committee and Annual General Meeting Attendance

The attendance of the directors at the board and board committee meetings held in the six months ended 30 September 2021, and at the AGM held on 15 September 2021 are as follows:

董事會、董事委員會及股東週年大會的出席情況

截至2021年9月30日止六個月的董事會及董事委員會會議，以及於2021年9月15日舉行的股東週年大會之董事出席情況如下：

Directors 董事	Board 董事會	Audit Committee 審核委員會	Remuneration Committee 薪酬委員會	Nomination Committee 提名委員會	Executive Committee 行政委員會	Risk	Annual General Meeting 股東週年大會
						Management Committee 風險管理委員會	
Executive Directors							
執行董事							
Dr KWOK Siu Ming Simon 郭少明博士	3/3	3/3*	1/1*	1/1*	6/6	1/1	1/1
Dr KWOK LAW Kwai Chun Eleanor 郭羅桂珍博士	3/3	3/3*	1/1	1/1	6/6	1/1	1/1
Dr LOOK Guy 陸楷博士	3/3	3/3*	N/A 不適用	N/A 不適用	5/6	1/1	1/1
Ms KWOK Sze Wai Melody 郭詩慧女士	3/3	3/3*	N/A 不適用	N/A 不適用	6/6	N/A 不適用	1/1
Non-Executive Director							
非執行董事							
Ms LEE Yun Chun Marie-Christine 利蘊珍女士	3/3	3/3*	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	1/1
Independent Non-Executive Directors							
獨立非執行董事							
Ms KI Man Fung Leonie 紀文鳳小姐	3/3	3/3	1/1	1/1	N/A 不適用	N/A 不適用	1/1
Mr TAN Wee Seng 陳偉成先生	3/3	3/3	N/A 不適用	1/1	N/A 不適用	N/A 不適用	1/1
Mr CHAN Hiu Fung Nicholas 陳曉峰先生	3/3	3/3	1/1	N/A 不適用	N/A 不適用	N/A 不適用	1/1
Total number of meetings 會議總數	3	3	1	1	6	1	1
Average attendance rate of directors[^] 董事的平均出席率 [^]	100%	100%	100%	100%	95.8%	100%	100%

Notes:

Attendance is expressed as the number of meetings attended out of the number of meetings held.

Those marked with an

(*) Attended as an invitee only.

(^) Average attendance rate is calculated without the invitees.

附註：

出席紀錄為舉行之會議數目中所出席的會議數目。

標有

(*) 者僅以受邀者身份出席。

(^) 平均出席率並沒有計算受邀出席者。

Model Code for Securities Transactions by Directors

We have adopted our own written policy regarding securities transactions on terms no less exacting than the standard set out in the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules (Model Code). The Model Code is extended to certain “relevant employees” who, because of their office or employment, is likely to possess inside information in relation to the Company or its securities. We have received confirmation from all Directors and relevant employees that they have complied with the policy throughout the period under review.

Changes in Directors’ Particulars

- Dr KWOK Siu Ming Simon became a member of the Election Committee (representatives of Hong Kong members of relevant national organisations subsector) on 26 August 2021. He also ceased to be an elected member of the Board of Trustees of New Asia College, The Chinese University of Hong Kong, in July 2021.
- Ms KWOK Sze Wai Melody became a member of the Election Committee (wholesale and retail subsector) on 26 August 2021.
- Mr TAN Wee Seng was appointed as Chairman of the Sustainability Committee of Xtep International Holdings Limited on 1 January 2021.

Risk Management and Internal Controls

The Group’s risk management and internal control systems is designed with reference to the Committee of Sponsoring Organizations of the Treadway Commission (“COSO”). The Board is accountable for overseeing the Group’s risk management and internal control systems and reviewing their effectiveness on an ongoing basis. The management and other personnel are responsible for implementing and maintaining a robust internal control system that covers governance, compliance and risk management, as well as financial and operational controls. This system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable, rather than absolute assurance of the followings:

- appropriateness and effectiveness of risk management and internal control systems;
- compliance with applicable laws, regulations, policies and procedures;
- reliability and integrity of financial reporting;
- effectiveness and efficiency of operations; and
- prevention and detection of fraud and irregularities.

The Board has delegated to the Risk Management Committee (“RMC”) the overall responsibility for leading the management in the establishment and maintenance of appropriate and effective risk management and internal control systems.

董事進行證券交易的標準守則

我們已採納不遜於上市規則附錄十所載列的上市發行人董事進行證券交易標準守則(標準守則)的規定標準之書面政策。這守則已伸延至因職務或工作而可能擁有與本公司或其股份有關的內幕資料的若干有關僱員。我們已收到全體董事及有關僱員確認他們於回顧期內已遵守該守則。

董事詳情變動

- 郭少明博士於2021年8月26日成為選舉委員會委員(有關全國性團體香港成員的代表界別分組)及於2021年7月不再擔任香港中文大學新亞書院選任校董。
- 郭詩慧女士於2021年8月26日成為選舉委員會委員(批發及零售界別分組)。
- 陳偉成先生於2021年1月1日獲委任為特步國際控股有限公司可持續發展委員會主席。

風險管理及內部監控

集團的風險管理及內部監控制度是參考Committee of Sponsoring Organizations of the Treadway Commission (COSO)而設計。董事會負責持續地監察集團的風險管理及內部監控制度，以及檢討其有效性，而管理層及其他職員則負責實施及維持穩健的內部監控制度，該制度涵蓋管治、合規、風險管理、財務及經營監控。制度旨在管理而非消除未能實現業務目標的風險，而且只能就下列各項作出合理但非絕對的保證：

- 風險管理及內部監控制度的合適性及成效；
- 遵守適用的法律、法規、政策及程序；
- 財務匯報的可靠性及真實性；
- 營運的效益及效率；及
- 防止及查察欺詐及違規事項。

董事會已委派風險管理委員會就風險管理及內部監控向管理層提供領導，並全面地負責建立和維持合適及有效的風險管理和內部監控系統。

Governance and Ethical Business Practices

The Group has established and formalised ethical business practices, and has demonstrated its commitment to effective governance, setting the right tone at the top with respect to internal controls. Ethical standards and requirements are clearly stipulated in our Employee Handbook to inculcate and promote ethical and risk awareness culture throughout the Group. A Whistleblowing Policy is in place to encourage good-faith reporting of any suspected improprieties or wrongdoing without fear of reprisals. In addition, Guides to the Prevention of Bribery Ordinance, Conflict of Interest Policy and Gifts and Entertainment Policy are in place to provide employees with proper guidelines as well as mechanism for declaration.

The Group provides all new employees with training in key corporate policies and applicable laws and regulations. We also provide ongoing training for existing employees, organising internal and external workshops on new policies and regulatory requirements to ensure they retain the highest standards of business and personal ethics.

In order to enable the Group to evaluate and manage fraud risks in a more systematic and proactive approach, fraud risk assessment is incorporated as an integral part of the Group's risk management structure to continuously manage and mitigate fraud risks. All business units and major departments in our headquarters are required to formally assess and report annually their fraud risk exposure via the Control Self-Assessment. To proactively protect against fraud, we have introduced a set of fraud monitoring indicators for business units with high fraud vulnerability. We believe that ethical business practice fosters employee morale, boosts brand reputation, encourages loyalty in customers and employees, and improves our bottom line.

Risk Management Framework and Management of Major Risks

The Group's Enterprise Risk Management ("ERM") framework provides a systematic and disciplined approach to risk management process, which is embedded in the system of internal controls and is an integral part of corporate governance. The ERM framework helps sustain business success, creates value for stakeholders and supports the Board in discharging its corporate governance responsibilities by proactively identifying, addressing and managing major risks within the Group. Management are responsible for direct risk management and report to the RMC.

Details of major risks, ERM system and processes are set out in the ERM Report on pages 81-85 of the Group's FY2020/21 Annual Report.

管治及商業道德操守

集團已建立及規範化其商業道德操守，並致力維持有效的企業管治，此乃高層就內部監控訂定的基調。為了在集團內灌輸及推廣道德和風險意識文化，本集團已將相關道德守則及要求清晰地列明於員工手冊中。集團亦已制訂舉報政策，促進及鼓勵員工誠實舉報任何涉嫌不當或不法行為，而不必害怕遭到報復。除此以外，我們亦已制訂「防止賄賂條例」指引、利益衝突政策和接受饋贈政策，為僱員提供適當指引以及申報機制。

本集團在新員工入職培訓中已加入重點企業政策和相關的法律法規等課題。與此同時，集團亦不時透過內部及外間所舉辦的工作坊，提醒現有員工在執行他們的業務及責任時須保持高度的商業及個人道德。

為使集團以更有系統及更主動的方式評估及管理欺詐風險，此等風險評估已包括在集團風險管理架構內，以確保欺詐風險得到持續的管理及有效的緩解。所有業務單位和總部主要部門必須每年透過內部控制自我評估，對相關風險作出正式的評估和匯報。為了積極防範欺詐，我們為較易出現欺詐行為的業務單位訂立了一套欺詐監控指標。我們相信，合乎道德操守的商業行為能增強員工士氣、提高品牌聲譽、增加顧客與員工的忠誠度及提高我們的利潤。

風險管理框架及主要風險管理

集團的企業風險管理框架為風險管理提供系統化及規範化的程序，而有關程序已內嵌於內部監控制度，以及是企業管治中不可或缺的重要一環。透過企業風險管理框架前瞻性地識別、應對及管理集團內主要風險來保持業務成功，為持份者創造價值及支援董事會履行其企業管治責任；而管理層須直接負責風險管理並向風險管理委員會匯報。

有關主要風險、企業風險管理制度及程序的詳情載於本集團2020/21年度年報的第81頁至第85頁的企業風險管理報告內。

Risk Management Framework and Management of Major Risks (continued)

Since our last annual review, there has been no significant change in the nature and extent of major risks. With the COVID-19 pandemic continuing to adversely impact the Group's operations, we expect the pandemic to remain a driver of increases in some of our major risks, including liquidity risk and operating risks in markets affected by COVID-19 pandemic outbreaks including Mainland China and Malaysia. The Group has established controls and mitigating measures, and plans to manage these risks.

The Group is adopting a diversification strategy for its sales channels, markets, customers and products. We have continued to develop our online touchpoints and invested more resources in expanding our online business, leveraging the collaboration of online platforms and offline store network in order to provide our customers with a seamless online-to-offline ("O2O") shopping experience to offset loss in physical store traffic due to social distancing measures put in place to control the pandemic. We have strategically expanded our store network in key regions in Mainland China. We have strengthened our product category management, especially on health & fitness and personal care products as well as beauty gadgets, to broaden our customer base, foster greater loyalty among existing customers, and attract new customers. In addition, we have implemented prudent cash management and streamlined our store network to optimise our cost structure as part of our strategy for managing increasing risks. Further details can be found in the "Outlook and Strategies" section of the Management Discussion & Analysis chapter.

The Group will continuously monitor the situation and our residual risk, and will consider stepping up certain mitigating actions if required.

Quality Management

The Group is fully committed to quality management. We have been refining and formalising policies, procedures and working practices benchmarked against the International Organization for Standardization ("ISO") Quality Management System – currently in its latest ISO 9001:2015 version – to standardise workflows and documentation. We will continually follow the standard procedures and control processes which have already been embedded in the daily operations and will continue to benefit from increasing operational efficiency and effectiveness in achieving our business goals.

風險管理框架及主要風險管理(續)

本期內，主要風險的性質及程度沒有發生重大變化。隨著新冠疫情持續對集團的營運產生不利影響，我們預計疫情仍會是我們一些主要風險上升的驅動因素，包括流動性風險和受到新冠疫情爆發而有所影響的中國內地及馬來西亞市場的營運風險，集團已制定應對措施來緩解及管理已識別的風險。

集團在銷售渠道、市場、顧客群及產品方面採取多元化策略。我們繼續發展線上接觸點、投放更多資源擴展線上業務，並借助線上平台與線下店網絡的協調，為客戶提供無縫的O2O購物體驗，以抵消因控制疫情而採取的社交距離措施所帶來的實體店客流量損失。我們亦策略性地於中國內地的重點地區擴充店鋪網絡。同時，我們加強產品組合管理，尤其保健產品、個人護理產品及美容小儀器，以擴展顧客層，提升現有顧客的忠誠度及吸納新顧客。此外，作為我們管理正上升的風險之策略，集團已實施嚴謹的現金管理及理順店鋪網絡，以優化成本架構。詳細內容請參閱「管理層討論及分析」章節的「展望與應對策略」部分。

集團會持續監察營運環境的轉變及剩餘風險，並將按需要考慮進一步的緩解措施。

優質管理制度

集團致力推行優質管理。我們根據國際標準化組織 (ISO) 的優質管理體系標準，即最新版的 ISO 9001:2015，修訂並完善政策、流程及工作指引，使工作流程及文件處理按標準運作。我們會持續遵從已建立的標準化政策及流程制度，此等監控程序已融入日常的業務活動中，有助我們繼續受惠於更高的營運效率和效益以達致業務目標。

Internal Audit Function

The IAMS Department is an independent and objective function that reports directly to the Audit Committee on a quarterly basis. The head of IAMS Department has direct access to the Chairman of the Audit Committee. In addition, the IAMS Department has unfettered access to review all aspects of our activities, as well as corporate governance, risk management and control processes. It assists the Board to independently review the effectiveness of the risk management and internal control systems to seek continuous improvement. The Internal Audit Charter, approved by the Audit Committee and adopted by the Board, is available on the Group's website.

In order to maintain a high level of professionalism and to provide an effective and value-added service, members of the IAMS Department are continuously encouraged to attend relevant external workshops or seminars and conduct online self-study to keep abreast of the latest developments.

Internal Audit Activities

The IAMS Department adopts a risk-based approach to developing the annual and revised quarterly audit plans that are aligned to the ERM framework and are strategic and objective centric. Potential auditable activities are identified, prioritised and scoped based on our dynamic and continuous risk assessment that covers business activities with material risks across the Group. The Audit Committee reviews and approves the annual audit plan and all major subsequent changes made in the regular meetings. Significant financial, operational, compliance and fraud risk areas are further assessed during individual audit engagement to evaluate control effectiveness and mitigation measures taken by our management.

All findings and recommendations on internal control deficiencies for each audit engagement are communicated to management who are required to establish remediation plans to correct the deficiencies within a reasonable time period. Post-audit reviews are performed to monitor agreed action plans and to ensure that corrective measures for previously identified internal control deficiencies have been implemented as intended and on a timely basis. Significant deficiencies of individual engagement are reported to and reviewed by the Audit Committee. There were no suspected material irregularities or significant areas of concern identified during the period that might cause potential impact to our Shareholders.

內部審核職能

內審部是一個客觀及職能獨立的部門，每季直接向審核委員會匯報，而內審部主管亦可直接與審核委員會主席接觸。此外，內審部可不受約束地審閱集團的活動、企業管治、風險管理、內部監控流程等各方面的資料，協助董事會獨立評核風險管理及內部監控制度的成效，持續推動改善方案。內部審核章程獲審核委員會批准及經董事會通過後採納，並上載至公司網站以供查閱。

為保持高專業水準及提供有效且增值的服務，內審部不斷鼓勵部門人員參加相關範疇的外部工作坊、研討會或透過網上自我學習以緊貼行業的最新發展。

內部審核活動

內審部採納風險為本方法，配合企業風險管理框架，並以策略和目標為本，制定年度審核計劃及修訂季度審核計劃。透過動態及持續的風險評估，繼而識別、排序及制定可審核項目的範圍，以涵蓋集團內具有重大風險的業務活動。審核委員會審閱及批准年度審核計劃，並在定期會議內審批其後作出的一切重大變動。在每個審核項目中會進一步評估財務、營運、合規及欺詐風險等重點範疇，從而評核監控成效以及管理層所採取的緩解措施。

各審核項目所得出有關內部監控不足的調查發現及建議，均會與管理層詳細討論，並由管理層訂訂改善計劃，務求於合理時間內改善內部監控的不足。內審部會進行審核後的檢視工作，以監督協定的行動計劃，確保已就早前識別的內部監控不足，按計劃適時展開改善措施。個別審核項目的重大不足會向審核委員會匯報及由其審閱。於本期內，集團並無發現對股東可能造成影響的潛在重大違規情況或重大關注事項。