

**LEGEND STRATEGY INTERNATIONAL
HOLDINGSGROUP COMPANY LIMITED**
枋濬國際集團控股有限公司

**TERMS OF REFERENCE FOR THE
AUDIT COMMITTEE**
審核委員會職權範圍書

(adopted on 22 June 2011)
(於 2011 年 6 月 22 日採納)

Legend Strategy International Holdings Group Company Limited
枋濬國際集團控股有限公司
Terms of Reference for Audit Committee (adopted on 22 June 2011)
審核委員會職權範圍書(於 2011 年 6 月 22 日採納)

Audit Committee members :
審核委員會成員

Independent Non-Executive Directors
獨立非執行董事

Mr. Tam, Kwok Ming Banny (譚國明)
Dr. Wong, Hak Kun Jerry (黃克勤)
Mr. Tsoi, Wing Sum (蔡榮森)

Chairman of the Audit Committee :
審核委員會主席 :

Mr. Tam, Kwok Ming Banny (譚國明)

Secretary of the Audit Committee :
審核委員會秘書 :

Mr. Kam, Tik Lun (金迪倫)

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Constitution
組織

1. The board of directors (the “**Board**”) of Legend Strategy International Holdings Group Company Limited (the “**Company**”) hereby resolves to establish an audit committee of the Board (the “**Audit Committee**”). The constitution of the Audit Committee shall comply with the requirements of the Rules Governing the Listing of Securities (the “**GEM Listing Rules**”) on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “**GEM Listing Rules**”) (the “**Stock Exchange**”) from time to time.
枋濬國際集團控股有限公司 (“**本公司**”)董事會 (“**董事會**”)現議決於董事會轄下成立一個審核委員會 (“**審核委員會**”)。審核委員會的組成必須遵守香港聯合交易所有限公司 (“**聯交所**”)不時的創業板證券上市規則 (“**《創業板上市規則》**”)的要求。

Membership
成員

2. The members of the Audit Committee 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 non-executive directors. A quorum shall be two members, one of whom should be an independent non-executive director.
審核委員會成員須由董事會從本公司的非執行董事中委任。審核委員會最少須由三名成員組成，其中大部分應為獨立非執行董事。審核委員會的法定人數為兩人，其中一人應為獨立非執行董事。
R.5.28
3. At least one of the members is an independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required under Rule 5.05(2) of the GEM Listing Rules.
最少一名委員為具備《創業板上市規則》第 5.05(2)條所述之適當的專業資格，或具備適當的會計或相關的財務管理專長之獨立非執行董事。
4. A former partner of the Company’s existing auditing firm should be prohibited from acting as a member of the Audit Committee for a period of 1 year from the date of his ceasing (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) 起計一年內，不得擔任本公司審核委員會的成員：
App.15
C.3.2

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- (a) to be a partner of the firm; or
他終止成為該公司合夥人的日期；或
 - (b) to have any financial interest in the firm.
他不再享有該公司財務利益的日期。
5. The chairman of the Audit Committee shall be appointed by the Board and should be an independent non-executive director.
審核委員會主席須由董事會委任，並且應為獨立非執行董事。

R5.28

Attendance at meetings
出席會議

6. Unless otherwise agreed by all the members of the Audit Committee, a meeting (the “**Meeting**”) of the Audit Committee shall be called by at least fourteen (14) days’ notice. A member may and, on the request of a member, the secretary shall, at any time summon a Meeting. Notice shall be given to each member, at least fourteen (14) days before the date of the meeting 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 or in such other means as the members may from time to time determine. Any notice given orally shall be confirmed in writing. 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 for the purposes of the Meeting.
除非薪酬委員會全體成員同意，審核委員會會議（下稱「**會議**」）的召集至少需要 14 天通知。成員可以，及秘書應該根據會議成員的要求，於任何時間召開會議。向各成員發出的會議通知應該於會議召開之前至少 14 天通過親身口頭傳遞、或者以書面、電話、電傳、電報、傳真的形式傳達至該名成員不時向秘書通知的電話號碼、或傳真號碼、地址，或成員可能不時決定之其他通訊方式。任何以口頭發出的通知應該以書面形式確認。會議通知應該註明會議舉行的時間和地點，並應附上議程及其他可能需要成員在會議上考慮的文件。
7. Attendees shall normally include Audit Committee’s members, the Finance Director, the Head of Internal Audit (where an internal audit function exists), a representative of the external auditors and those with meaningful input to the

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Audit Committee's activities. However, at least once a year the Audit Committee shall meet with the external and internal auditors (if any) without executive Board members present.

出席人員一般包括審核委員會成員、財務總監、內部核數部門主管(如公司設有內部核數部門)、外聘核數師的代表及對審核委員會的事宜投入有意義工作的人士。然而，審核委員會應每年最少一次在董事會執行董事避席的情況下，與外聘核數師及內部核數師(如有)舉行會議。

8. Members of the Audit Committee may attend meetings of the Audit Committee either in person or through other electronic means of communication.

審核委員會成員可以親身出席方式或以其他電子通訊設備形式參加審核委員會會議。

9. The company secretary shall be the secretary of the Audit Committee. The secretary of the Audit Committee or in his absence, his representative or any one member, shall be the secretary of the meetings of the Audit Committee.

審核委員會秘書為公司秘書。審核委員會秘書或其未克出席，其代表或任何一位審核委員會會員將出任審核委員會會議秘書。

10. Resolutions of the Audit Committee at any meeting shall be passed by a majority of votes of members if more than two members are present and by a unanimous vote if only two members are present.

任何審核委員會的決議如超過兩名委員列席，必須經由大多數列席委員投票贊成才能獲得通過；如列席委員人數只有兩名，則必須一致贊成才能通過。

Frequency of meetings

會議次數

11. Meetings shall be held at least twice a year. The external auditors may request a meeting if they consider that one is necessary.

會議次數應不少於每年兩次。外聘核數師如認為有需要，可要求召開會議。

Authority

權力

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12. The Audit Committee is authorised by the Board to investigate 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 Audit Committee.

董事會授權審核委員會按照其職權範圍進行任何調查。審核委員會有權向任何僱員索取任何所需資料，而所有僱員亦獲指示與審核委員會合作，滿足其任何要求。

13. The Audit 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.

董事會授權審核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。

Duties

職務

14. The duties of the Audit Committee shall be :
審核委員會的職務如下：

Relationship with the Company's auditors
與本公司核數師的關係

- (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;

App.15
C.3.3(a)

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 standards. The Audit Committee should discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences and ensure co-ordination where more than one audit firm is involved;

App.15
C.3.3(b)

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按適用的標準檢討及監察外聘核數是否獨立客觀及核數程序是否有效；審核委員會應於核數師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；如有超過一家核數師事務所參與工作，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 Audit Committee should report to the Board, identifying and making recommendations on any matters where action or improvement is needed;

App.15
C.3.3(c)

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。審核委員會應就任何須採取行動或改善的事項向董事會報告並提出建議；

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 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:

App.15
C.3.3(d)

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；

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- (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 GEM Listing Rules and legal requirements in relation to financial reporting;
是否遵守有關財務申報的《創業板上市規則》及法律規定；
- (e) Regarding (d) above :-
就上述(d)項而言：— App.15
C.3.3(e)
- (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 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；
- Oversight of the Company's financial reporting system and internal control procedures*
監管本公司財務申報制度及內部監控程序
- (f) to review the Company's financial controls, internal control and risk management systems; App.15
C.3.3(f)

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檢討本公司的財務監控、內部監控及風險管理制度；

- (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 Company's accounting and financial reporting function; App.15
C.3.3(g)

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 internal control matters as delegated by the Board or on its own initiative and management's response to these findings; App.15
C.3.3(h)

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；

- (i) to discuss problems and reservations arising from the interim and final audits or quarterly review, and any matters the auditor may wish to discuss (in the absence of management where necessary);

與核數師討論在中期及全年或季度帳目審核中出現的問題及存疑之處，以及核數師希望討論的其他事宜(如有需要，可在管理層避席的情況下進行)；

- (j) 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; App.15
C.3.3(k)

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；

- (k) to review the Company's statement on internal control systems (where one is included in the annual report) prior to endorsement by the Board;

如年報載有關於本公司內部監控制度的陳述，則應於提呈董事會審批前先行審閱；

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- (l) 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;
- App.15
C.3.3(i)
- 如本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的資源運作，並且享有適當的地位，以及檢討及監察其成效；
- (m) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;
- App.15
C.3.3(l)
- 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；
- (n) to report to the Board on the matters in provision of terms of reference of the Audit Committee;
- App.15
C.3.3(m)
- 就審核委員會其職權範圍條文所載的事宜向董事會匯報；
- (o) to review the group's financial and accounting policies and practices;
- App.15
C.3.3(j)
- 檢討集團的財務及會計政策及實務；
- (p) 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. The Audit Committee should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;
- App.15
C.3.7
- 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；及
- (q) to act as the key representative body for overseeing the Company's relations with the external auditor; and
- 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

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

研究其他由董事會界定的課題。

App.15
C.3.3(n)

Reporting responsibility and procedures

彙報責任及程式

15. Where the Board disagrees with the Audit Committee's view on the selection, appointment, resignation or dismissal of the external auditors, the Company should include in the Corporate Governance Report a statement from the Audit Committee explaining its recommendation and also the reason(s) why the Board has taken a different view.

凡董事會不同意審核委員會對甄選、委任、辭任或罷免外聘核數師事宜的意見，本公司應在《企業管治報告》中列載審核委員會闡述其建議的聲明，以及董事會持不同意見的原因。

App.15
C.3.5

16. Full minutes of Audit Committee meetings should be kept by a duly appointed secretary of the meeting (who should normally be the company secretary). Draft and final versions of the minutes of the Audit Committee meetings should be sent to all Audit Committee members for their comment and records within a reasonable time after the meeting.

審核委員會的完整會議紀錄應由正式委任的會議秘書（通常為公司秘書）保存。審核委員會會議紀錄的初稿及最後定稿應在會議後一段合理時間內先後發送委員會全體成員，初稿供成員表達意見，最後定稿作其紀錄之用。

App.15
C.3.1

17. The secretary or his representative shall circulate the minutes of meetings and reports of the Audit Committee to all members of the Board.

審核委員會秘書或其代表應將審核委員會的會議記錄及報告向董事會全體成員傳閱。

App 15
D.2.2

Publication of the terms of reference of the Audit Committee

刊登審核委員會職權範圍

18. The terms of reference of the Audit Committee will be posted on the websites of the Company and the Stock Exchange, and will be made available upon request.

App.15
C.3.4

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審核委員會的職權範圍應登載於其網站及聯交所網頁上，及在有人要求時，提供有關資料。

Others
其他事項

19. 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 activities and their responsibilities. App.15
E.1.2
審核委員會的主席，或在該委員會的主席缺席時由另一名審核委員會委員（或如該名委員未能出席，則其適當委任的代表）應出席股東周年大會並在股東周年大會上回答有關審核委員會的職能及責任的提問。
20. The Audit Committee should be provided with sufficient resources to perform its duties. App.15
C.3.6
審核委員會應獲供給充足資源以履行其職責。