

**SHIRBLE DEPARTMENT STORE HOLDINGS (CHINA) LIMITED**

歲寶百貨控股(中國)有限公司

(Incorporated in the Cayman Islands with limited liability)

(于开曼群岛注册成立之有限责任公司)

(the “Company”)

(“公司”)

**TERMS OF REFERENCE  
OF THE AUDIT COMMITTEE**

**ADOPTED BY THE BOARD ON 31 MARCH, 2023**

董事会于 2023 年 3 月 31 日采纳的审核委员会职权范围

**1 Membership**

**成员**

- (a) The Audit Committee (hereinafter referred to as the “**Committee**”) shall be appointed by the Board of Directors (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 (the “**INEDs**”) of the Company. At least one member must be an INED with appropriate professional qualifications or accounting or related financial management expertise as required under Rule 3.10(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”). The constitution of the Committee shall comply with the requirements of the Listing Rules from time to time. R3.21

审核委员会（以下称为“委员会”）须由董事会（“董事会”）从公司非执行董事中委任。委员会至少要有三名成员，且委员会的成员必须以公司的独立非执行董事（“独立非执行董事”）占大多数。其中又至少有一名成员是如香港联合交易所有限公司证券上市规则（“上市规则”）第 3.10(2) 条所规定具备适当专业资格，或具备适当的会计或相关的财务管理专长的独立非执行董事。委员会的组成必须遵守不时的上市规则的要求。

第 3.21  
条规则

- (b) The chairman of the Committee shall be an INED and a member of the Committee appointed by the Board. R3.21

委员会主席必须是独立非执行董事并且是董事会委任的委员会成员。

第 3.21  
条规则

- (c) A former partner of the Company’s existing auditing firm should be prohibited from acting as a member of the Committee for a period of two years from the date of the person ceasing: App 14 - D.3.2

现时负责审计公司账目的核数公司的前任合伙人在以下日期（以日期较后者为准）起计两年内，不得担任委员会的成员：

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- (i) to be a partner of the firm; or  
他终止成为该核数公司合伙人的日期；或
- (ii) to have any financial interest in the firm, whichever is later.  
他不再享有该核数公司财务利益的日期。

## **2 Attendance at Meetings** 出席会议

- (a) The quorum for a meeting of the Committee shall be two members of the Committee, both of whom must be INEDs.

委员会会议的法定人数为委员会两名成员，该两人必须为独立非执行董事。

- (b) The chairman of the Board and the chief financial officer of the Company shall normally attend meetings of the Committee. A representative of the external auditors shall be invited to attend the Committee meetings where appropriate. Other staff who have specific responsibility for an area under review may also be invited to attend.

一般来说，董事会主席及公司财务总监（或首席财务官）必须出席委员会会议。如适当的话，外聘核数师的代表亦必须被邀请出席委员会会议。对被检讨的范围有特定职责的其他员工亦可以被邀请出席。

- (c) The secretary of the Company shall be the secretary of the Committee who should attend all meetings of the Committee.

委员会秘书应由公司的秘书担任。委员会秘书必须出席委员会的所有会议。

- (d) Members of the Committee may participate in a meeting of the Committee by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting.

委员会成员可以通过电话会议或以参与会议的所有人能够听见对方的类似通讯设备参与委员会会议。根据本款参与会议应构成亲自出席该会议。

## **3 Frequency of Meetings** 会议的次数

Meetings of the Committee shall be held at least twice a year. The external auditors or any members of the Committee may request a meeting if they consider that a meeting is necessary and upon the receipt of such request, the secretary of the Committee shall convene such a meeting as soon as reasonably practicable and having regard to the convenience of all members with priority given to the INEDs.

委员会会议应每年召开至少两次。外聘核数师或任何委员会成员可以在其认为有需要时要求召开委员会会议。在收到召开会议的要求后，委员会秘书应在合理切实可行的范围内于所有成员方便的情况下（应优先给予独立非执行董事方便）尽快召开有关会议。

#### **4 Committee's Resolutions** **委员会的决议**

A resolution in writing signed by all the members of the Committee shall be as valid and effectual as if it had been passed at a meeting of the Committee and may consist of several documents in like form each signed by one or more of the members of Committee. Such resolution may be signed and circulated by fax or other electronic communications. This provision is without prejudice to any requirement under the Listing Rules for a Board or Committee meeting to be held.

由委员会全体成员签署的书面决议案应是有效和具有效力的，犹如该决议案是在委员会会议上通过一样。有关书面决议案可由多份相同格式的文件组成，而每份文件由委员会一名或多名成员签署。有关决议案可以传真或其他电子通讯方式签署和传阅。本款不得损害上市规则任何有关董事会会议或委员会会议的举行之规定。

#### **5 Authorities** **授权**

- (a) 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 of the Company or Executive Director and such persons are directed to co-operate with any request made by the Committee.

委员会获董事会授权调查在其职权范围内的任何活动。委员会获授权向公司所有员工或执行董事索取其需要的任何资料，而该等人士获指示对委员会提出的任何要求合作。

- (b) The Committee is authorised by the Board, and at the reasonable expense of the Company, to obtain independent legal or other independent professional advice and to secure the attendance of independent professional advisers with the relevant experience and expertise if it considers this necessary.

委员会获董事会授权，在委员会认为有需要及由公司支付合理费用的情况下，征询独立法律意见或其他独立专业意见，并确保拥有有关经验及专长的独立专业顾问出席会议。

- (c) The Committee shall report to the Board any suspected frauds or irregularities, failures of internal control or suspected infringements of laws, rules and regulations which come to its attention and are of sufficient importance to warrant the attention of the Board.

委员会必须将任何其知悉的并具足够重要性需要使董事会知悉的怀疑欺诈或不合规事项、不遵守内部监控或怀疑触犯法律、法规及规例的行为，向董事会汇报。

- (d) The authority of the Committee should be provided upon request from the shareholders of the Company and the role of the Committee should be explained in the Corporate Governance Report in the Annual Report of the Company.

委员会的权限必须在公司股东提出要求时提供，并在公司年报的《企业管治报告》中解释委员会的角色。

- (e) The Committee should be provided with sufficient resources to perform its duties.

委员会应获供给充足资源以履行其职责。

App 14-  
D.3.6

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C. 3.6

## 6 General Responsibilities

### 一般责任

- (a) The Committee shall serve as a focal point for communication between other Directors, the external auditors and the internal auditors as regards their duties relating to financial and other reporting, internal controls, external and internal audits and such other matters as the Board determines from time to time.

委员会是作为其他董事、外聘核数师与内部核数师之间，就其对财务及其他汇报、内部监控、外部及内部核数的责任及董事会不时决定的其他事项的沟通联络点。

- (b) The Committee shall assist the Board in fulfilling its responsibilities by providing an independent review and supervision of financial reporting, by satisfying themselves as to the effectiveness of the internal controls of the Company and its subsidiaries (the “**Group**”), and as to the adequacy of the external and internal audits.

委员会应通过对财务汇报提供独立检讨及督导，及通过令其信纳公司及其附属公司（“**集团**”）的内部监控有效及内部和外部审计足够，从而协助董事会履行其责任。

- (c) The Committee shall fulfill other responsibilities as required by the Listing Rules from time to time.

委员会必须履行上市规则不时规定的其他责任。

- (d) The Committee shall review arrangements employees of the Company may 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; and

App 14-  
D.3.7(a)

委员会应检讨公司设定的以下安排：公司雇员可暗中就财务汇报、内部监控或其他方面可能发生的不正当行为提出关注。委员会应确保有适当安排，让公司对此等事宜作出公平独立的调查及采取适当跟进行动；及

附录十  
四 -  
C. 3.7(a)

- (e) The Committee shall act as the key representative body for overseeing the Company's relations with the external auditors.

App 14-  
D.3.7(b)

委员会应担任公司与外聘核数师之间的主要代表，负责监察二者之间的关系。

附录十  
四 -  
C. 3.7(b)

## 7 Duties 职责

The duties of the Committee shall be:

委员会应履行下述职责：

### Relationship with the Company's auditors 与公司核数师的关系

App 14-  
D.3.3(a)  
附录十四  
-  
C. 3.3(a)

- (a) to be primarily responsible for making recommendations to the Board on the appointment, reappointment and removal of the external auditors, and to approve the remuneration and terms of engagement of the external auditors, and any questions of their resignation or dismissal. Where the Board disagrees with the 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 Committee explaining its recommendation and also the reason(s) why the Board has taken a different view.

主要负责就外聘核数师的委任、重新委任及罢免向董事会提供建议、批准外聘核数师的薪酬及聘用条款，及处理任何有关该等核数师辞职或辞退该等核数师的问题。凡董事会不同意委员会对甄选、委任、辞任或罢免外聘核数师事宜的意见，公司应在下一份《企业管治报告》中列载委员会阐述其建议的声明，以及董事会持不同意见的原因；

- (b) to consider the plan for each year's audit submitted by the external auditors and discuss the same at a meeting if necessary;

审议外聘核数师提交的每年核数计划及（如有需要）在会议中作出讨论；

- (c) to review and monitor the external auditors' independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. In this connection, the Committee shall:

App 14-  
D.3.3(b)

按适用的标准检讨及监察外聘核数师是否独立客观及核数程序是否有效。就此而言，委员会必须：

附录十  
四 -  
C. 3.3(b)

- (i) obtain from the external auditors annually, information about policies and process for maintaining independence and monitoring compliance with relevant requirements, including those for rotation of audit partners and staff;

每年向外聘核数师索取资料，了解外聘核数师就保持其独立性以及在监察有关规则执行方面所采纳的政策和程序，包括就轮换核数合伙人及职员的规定；及

- (ii) conduct annual review of all non-audit services performed by the external auditors and the related fee levels, and to ensure that such services do not impair the independence of the external auditors; and

对由外聘核数师履行的所有非核数服务及相关的收费水平进行年度检讨，并确保该等服务不会影响外聘核数师的独立性；及

- (iii) consider the Company's policies on hiring employees or former employees of the external auditors and monitoring the application of these policies and consider whether there has been or appears to be any impairment of the external auditors' judgment or independence for the audit.

考虑有关公司雇用外聘核数师职员或前职员的政策，并监察应用该等政策的情况，以及考虑有关情况有否损害或看来会否损害外聘核数师在核数工作上的判断力或独立性。

附录十  
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C. 3.3(a)  
注 2

- (d) to discuss with the external auditors the nature and scope of the audit and reporting obligations before the audit commences;

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D.3.3(b)

于核数工作开始前先与外聘核数师讨论核数性质及范畴及有关申报责任；

附录十  
四 -  
C. 3.3(b)  
App 14-  
D.3.3(c)

- (e) 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;

就外聘核数师提供非核数服务制定政策，并予以执行。就此规定而言，“外聘核数师”包括与负责核数的公司处于同一控制权、所有权或管理权之下的任何机构，或一个合理知悉所有有关资料的第三方，在合理情况下会断定该机构属于该负责核数的公司的本土或国际业务的一部分的任何机构。委员会应就任何须采取行动或改善的事项向董事会报告并提出建议；

附录十  
四 -  
C. 3.3(c)  
附录十四  
-  
C. 3.3 注  
1 (i)

Review of financial information of the Company

审阅公司的财务资料

- (f) to monitor integrity of the Company's financial statements, annual reports and accounts, half-year reports 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:

App 14-  
D.3.3(d)

监察公司的财务报表以及年度报告及账目、半年度报告及（若拟刊发）季度报告的完整性，并审阅报表及报告所载有关财务申报的重大意见。委员会在向董事会提交有关报表及报告前，应特别针对下列事项加以审阅：

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C. 3.3(d)

- (i) any changes in accounting policies and practices;  
会计政策及实务的任何更改；
- (ii) major judgmental areas;  
涉及重要判断的地方；
- (iii) significant adjustments resulting from audit;  
因核数而出现的重大调整；
- (iv) the going concern assumptions and any qualifications;  
企业持续经营的假设及任何保留意见；
- (v) compliance with accounting standards; and  
是否遵守会计准则；及
- (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting.  
是否遵守有关财务申报的上市规则及法律规定。

- (g) Regarding (f) above:  
就上述(f)项而言：—

App 14-  
D.3.3(e)

- (i) members of the Committee should liaise with the Board and senior management of the Company and the Committee must meet, at least twice a year, with the Company's external auditors; and

委员会成员应与董事会及公司高级管理人员联络。委员会须至少每年与公司的外聘核数师开会两次；及

附录十  
四 -  
C. 3.3(e)

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

委员会应考虑于该等报告及账目中所反映或需反映的任何重大或不寻常事项，并应适当考虑任何由公司属下会计及财务汇报职员、监察主任或核数师提出的事项；

**Oversight of the Company's financial reporting system, risk management and internal control systems**

**监管公司财务申报制度，风险管理及内部监控系统**

- |     |   |                  |
|-----|---|------------------|
| (h) | to review the Company's financial controls, risk management and internal control systems;   | App 14-D.3.3(f)  |
|     | 检讨公司的财务监控、风险管理及内部监控系统；  | 附录十四 - C. 3.3(f) |
| (i) | 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; | App 14-D.3.3(g)  |
|     | 与管理层讨论风险管理及内部监控系统，确保管理层已履行职责建立有效的系统。讨论内容应包括公司在会计及财务汇报职能方面的资源、员工资历及经验是否足够，以及员工所接受的培训课程及有关预算又是否充足；  | 附录十四 - C. 3.3(g) |
| (j) | to consider major investigations 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;   | App 14-D.3.3(h)  |
|     | 主动或应董事会的委派，就有关风险管理及内部监控事宜的重要调查结果及管理层对调查结果的回应进行研究；   | 附录十四 - C. 3.3(h) |
| (k) | 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 14-D.3.3(i)  |
|     | 如公司设有内部审核功能，须确保内部和外聘核数师的工作得到协调；也须确保内部审核功能在公司内部有足够资源运作，并且有适当的地位；以及检讨及监察其成效；  | 附录十四 - C. 3.3(i) |
| (l) | to review the financial and accounting policies and practices of the Company's group;   | App 14-D.3.3(j)  |
|     | 检讨公司集团的财务及会计政策及实务；  | 附录十四 - C. 3.3(j) |
|     |   | App 14-D.3.3(k)  |



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| (m) | to review the external auditor’s management letter, any material queries raised by the auditor to management about the accounting records, financial accounts or systems of control and management’s response; | 附录十四 - C. 3.3(m)                    |
|     | 检查外聘核数师给予管理层的《审核情况说明函件》、核数师就会计纪录、财务账目或监控系统向管理层提出的任何重大疑问及管理层作出的回应；  |                                     |
| (n) | to ensure that the Board will provide a timely response to the issues raised in the external auditor’s management letter;  | App 14-D.3.3(l)<br>附录十四 - C. 3.3(l) |
|     | 确保董事会及时回应于外聘核数师给予管理层的《审核情况说明函件》中提出的事宜；   |                                     |
| (o) | to report to the Board on the above matters; and   | App 14-D.3.3(m)<br>附录十四 - C. 3.3(m) |
|     | 就上述事宜向董事会汇报；及  |                                     |
| (p) | to consider other topics, as defined by the Board.   | App 14-D.3.3(n)<br>附录十四 - C. 3.3(n) |
|     | 研究其他由董事会界定的课题。   |                                     |

## 8 Reporting Procedures 汇报程序

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| (a) | The 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. At the next meeting of the Board following a meeting of the Committee, the chairman of the Committee shall report their decisions and recommendations of the Committee to the Board. | App 14-C.4.2<br>附录十四 - D. 2.2 |
|     | 委员会必须向董事会作出汇报其决定或建议，除非该等委员会受法律或监管限制所限而不能作此汇报。在委员会会议之后的下一个董事会会议，委员会主席应将其决定及建议向董事会汇报。   |                               |
| (b) | Full minutes of Committee meetings should be kept by the secretary of the Committee. Draft and final versions of minutes of Committee meetings shall be sent to all members of the Committee for their comment and records, within a reasonable time after the meeting.   | App 14-D.3.1<br>附录十四 - C. 3.1 |
|     | 委员会的完整会议纪录应由委员会的秘书保存。会议纪录的初稿及最后定稿应在会议后一段合理时间内先后发送委员会全体成员，初稿供成员表达意见，最后定稿作其纪录之用。  |                               |
| (c) | Copies of the minutes of meetings of the Committee shall be provided to the Board at its meetings.  |                               |
|     | 委员会会议纪录的副本应在董事会会议中提供给董事会。   |                               |

## 9 Availability and update of the terms of reference

### 公开和更新职权范围

- (a) These terms of reference shall be updated and revised as and when necessary in light of changes in circumstances and changes in regulatory requirements (e.g. the Listing Rules) in Hong Kong;

当情况改变及香港的条例规定（例如：上市规则）出现更改而有需要时，本职权范围应作出更新及修订；

- (b) The Committee shall make available these terms of reference, explaining its role and the authority delegated to it by the Board, on the website of the Company and the website of The Stock Exchange of Hong Kong Limited; and

委员会应在公司网站及香港联合交易所有限公司的网站公开其职权范围，解释其角色及董事会转授予其的权力；及

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- (c) These terms of reference shall be available upon request by shareholders of the Company.

本职权范围应在公司股东要求时提供给公司股东。