

HAITIAN ENERGY INTERNATIONAL LIMITED
海天能源國際有限公司

董事會審核委員會職權範圍
(日期為二零一八年二月二日的經修訂版本)

Terms of reference of
the Audit Committee of the Board of Directors
(Revised version dated 2 February 2018)

HAITIAN ENERGY INTERNATIONAL LIMITED
海天能源國際有限公司
(“Company”)
(「本公司」)

Terms of reference of the Audit Committee (“Committee”)
of the Board of Directors (“Board”) of the Company
(Revised version dated 2 February 2018)

本公司董事會（「董事會」）審核委員會（「委員會」）
職權範圍
（日期為二零一八年二月二日的經修訂版本）

（中文本為翻譯稿，僅供參考用）

1. Constitution

組成

1.1 The Committee is established pursuant to a resolution passed by the Board at its meeting held on 19 June 2012. The revised terms of reference of the committee were approved by the Board on 2 February 2018.

委員會是按董事會於二零一二年六月十九日舉行的會議通過的決議成立的。委員會經修訂的職權範圍於二零一八年二月二日獲董事會批准。

2. Membership

成員

2.1 Members of the Committee shall be appointed by the Board from amongst the non-executive directors only of the Company 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**”). The majority of the Committee must be independent non-executive directors.

委員會成員由董事會僅從本公司非執行董事中委任組成，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)條的規定為獨立非執行董事，並具備適當專業資格或會計或相關財務管理知識。委員會的大部份成員必須是獨立非執行董事。

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 the members of the Committee 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，方可罷免委員會成員的委任或委任額外的委員會成員。

3. Proceedings of the Committee

3.1 *Notice:*

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

(Regular meetings should be called by, so far as practicable, at least 14 days' notice: cf: paragraphs A.1.3 of Appendix 14 of the Listing Rules)

- (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.
- (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 purpose, 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 of the Committee for the purposes of the meeting. In respect of regular meetings of the Committee to be held as mentioned in clause 3.4 below, and so far as practicable for all other meetings of the Committee, the agenda and accompanying papers shall be sent in full to all the members of the Committee in a timely manner and at least 3 days before the intended date of the meeting of the Committee (or such other period as all the Committee members may agree).

- 3.2 *Quorum:* The quorum of the Committee meeting shall be two members of the Committee.

委員會會議程序

會議通知:

- (a) 除非委員會全體成員(口頭或書面)同意,委員會的會議通知期,不應少於七天。

(根據上市規則附錄十四第A.1.3段的規定,在切實可行的範圍內,召開委員會定期會議應發出至少14天通知)

- (b) 任何委員會成員及委員會秘書(應委員會成員的請求時)可於任何時候召集委員會會議。召開會議通知必須親身以口頭或以書面形式、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發出予各委員會成員不時通知秘書的電話或傳真號碼或地址或電郵地址。
- (c) 以口頭通知方式召開的會議,應盡快(及在會議召開前)以書面方式確實。
- (d) 會議通知必須說明開會目的、時間、地點、議程及提供有關文件予各委員會成員參閱。下文第3.4條所述委員會定期會議的議程及有關文件應全部及時送交委員會全體成員,並至少在計劃舉行委員會會議日期的三天前(或委員會全體成員協定的其他時間內)送出。委員會其他所有會議在切實可行的情況下亦應採納以上安排。

法定人數:委員會會議的法定人數為兩位委員會成員。

- 3.3 Attendance: The Finance Director, the Head of Internal Audit (or any officer(s) assuming the relevant functions but having a different designation) and a representative of the external auditors shall normally attend meetings. Other Board members shall also have the right of attendance. However, at least once a year the Committee shall meet with the external auditors without executive Board members present.
- 3.4 Frequency: Meetings shall be held at least twice annually or more frequently if circumstances require and with unanimous written consent to consider the budget, revised budget and, if published for publication, quarterly report prepared by the Board. 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;
- 出席會議：主管財務的董事，公司內部核數的主管（或任何承擔相關工作，但被指定為不同職稱的高級人員）及一位外聘核數師的代表通常應出席會議。其他董事會成員亦有權出席會議。無論如何，委員會應至少每年一次在沒有董事會的執行成員出席的情況下，會見外聘核數師。
- 頻率：每年最少開會兩次或（若有所需及有一致書面同意時）多於兩次，討論董事會提呈的預算、修訂預算及（若發行公佈）季度報告。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**
- 委員會成員可以以書面贊成方式通過書面決議。
- 委任代表**
- 委員會成員不能委任代表。
- 審核委員會的權力**
- 委員會可以行使以下權力：
- (a) 要求本公司及其附屬公司（「**本集團**」）的任何僱員及專業顧問（含核數師）編製及提交報告及出席委員會會議以及提供所需資料及解答問題；

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| (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); | (b) 監控本集團管理人員在履行職務時有否違反董事會訂下的政策或適用的法律、法規及守則（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法規）； |
| (c) to investigate any activity within these terms of reference and all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports; | (c) 調查本職權範圍中的任何活動及所有涉及本集團的懷疑欺詐事件及要求管理層就此等事件作出調查及提呈報告； |
| (d) to review the Group's internal control procedures and system; | (d) 評審本集團內部監控措施及系統； |
| (e) to review the performance of the Group's employees in the accounting and internal audit department; | (e) 評審本集團的會計及內部核數部門僱員的表現； |
| (f) to make recommendations to the Board for the improvement of the Group's internal control procedures and system; | (f) 向董事會提出建議改善本集團內部監控措施及系統； |
| (g) to request the Board to convene a shareholders' meeting (if necessary) 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; | (g) 在有證據顯示本集團董事及／或僱員失職時，要求董事會召開股東大會（如有需要）罷免有關人員的職務； |
| (h) to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the auditors of the Group; | (h) 要求董事會採取任何必要行為，包括召開特別股東大會，更替及罷免本集團的核數師； |
| (i) to obtain outside legal or other independent professional advice at the cost of the Company on any matters within these terms of reference as it considers necessary and to secure the attendance of outsiders with relevant experience and expertise, if it considers this necessary; | (i) 如委員會覺得有需要，可就涉及本職權範圍的事宜運用本公司資金向有相關經驗及專業才能的獨立第三方尋求法律或其他獨立專業意見； |
| (j) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company; | (j) 如委員會覺得有需要，可運用本公司資金委託製作報告或進行調查以協助履行其職務； |

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| (k) to have access to sufficient resources in order to perform its duties; | (k) 可取得足夠資源以履行其職務； |
| (l) where there is any disagreement between the Committee and the Board on the selection, appointment, resignation or dismissal of the external auditors which cannot be resolved, to report its own recommendation on such matters to the shareholders; | (l) 當委員會及董事會在挑選、委任、辭退外聘核數師事宜上意見不合並未能解決時，可向股東報告其建議； |
| (m) to review annually these terms of reference and their effectiveness in the discharge of its duties and to make recommendation to the Board any changes it considers necessary; and | (m) 每年檢討本職權範圍及其於履行委員會職責方面的有效性，如委員會覺得有需要，可向董事會提供修改建議；及 |
| (n) to exercise such powers as the Committee may consider necessary and expedient so that their duties under section 7 below can be properly discharged. | (n) 為使委員會能恰當地執行其於第七條項下的責任，其認為有需要及有益的權力。 |

6.2 The Committee should be provided with sufficient resources to discharge its duties.

委員會應獲供給充足資源以履行其職責。

7. Duties

責任

7.1 The duties of the Committee shall be:

委員會負責履行以下責任：

Relationship with the Company's auditors

與本公司核數師的關係

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| (a) to be primarily responsible for making recommendation 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 resignation or dismissal of that auditor; | (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 standard; | (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) to discuss with the auditors the nature and scope of the audit and reporting obligations and ensure co-ordination where more than one audit firm is engaged before the audit commences; | (c) 於核數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；如多於一家外聘核數師公司參予核數工作時，確保他們能互相配合； |

- (d) to develop and implement policy on the engagement of an external auditor to supply non-audit services. For this purpose, external auditor shall include any entity that is under common control, ownership or management with the audit firm or any entity that a reasonable and informed third party having knowledge of all relevant information would reasonably conclude as part of the audit firm nationally or internationally. The Committee should report to the Board, identifying any matters in respect of which it considers that action or improvement is needed and making recommendations as to the steps to be taken;
- (d) 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該負責核數的公司的本土或國際業務的一部份的任何機構。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；

Review of financial information of the Company

審閱本公司的財務資料

- (e) to monitor the integrity of financial statements of the Company and the Company's annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgements contained in them;
- (e) 監察本公司的財務報表及本公司年度報告及賬目、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判斷；
- (f) to review the Company's annual report and accounts, half-year report and, if prepared for publication, quarterly report before submission to the Board, focusing particularly on:
- (f) 在向董事會提交有關本公司的年度報告及賬目、半年度報告及（若擬刊發）季度報告前作出審閱，尤其針對下列事項：
- (i) any changes in accounting policies and practices;
 - (i) 會計政策及實務的任何更改；
 - (ii) major judgmental areas;
 - (ii) 涉及重要判斷性的地方；
 - (iii) significant adjustments resulting from the audit;
 - (iii) 因核數而出現的重大調整；
 - (iv) the going concern assumption and any qualifications;
 - (iv) 持續經營的假設及任何保留意見；
 - (v) compliance with accounting standards;
 - (v) 是否遵守會計準則；
 - (vi) compliance with the Listing Rules and other legal requirements in relation to financial reporting;
 - (vi) 是否遵守有關財務申報的上市規則及其他法律規定；

- (vii) the fairness and reasonableness of any connected transaction and the impact of such transaction on the profitability of the Group and whether such connected transactions, if any, have been carried out in accordance with the terms of the agreement governing such transactions;
- (viii) whether all relevant items have been adequately disclosed in the Group's financial statements and whether the disclosures give a fair view of the Group's financial conditions;
- (ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and
- (x) the cashflow position of the Group;
- and to provide advice and comments thereon to the Board;
- (g) in regards to (f) above:
- (i) members of the Committee must liaise with the Board and senior management of the Group and the Committee must meet, at least twice a year, with the Company's auditors; and
- (ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in such reports and accounts and must 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;
- (h) to discuss problems and reservations arising from the interim and final audits, and any matters the auditors may wish to discuss (in the absence of management where necessary);
- (vii) 關連交易是否公平合理及對本集團盈利的影響及該等關連交易，如有，是否按照規管該等交易的有關協議條款執行；
- (viii) 本集團的財務報表的披露資料，是否達到增加本集團透明度，及足夠地令投資者可以公平地理解本集團的財政狀況；
- (ix) 考慮該等報告及賬目中所反映或需反映的任何重大或不尋常項目；及
- (x) 本集團現金流量的狀況；
- 並就此向董事會提供建議及意見；
- (g) 就上述(f)項而言：
- (i) 委員會成員須與董事會及本集團的高層管理人員聯絡。委員會須至少每年與本公司的核數師開會兩次；及
- (ii) 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，並須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；
- (h) 與核數師討論中期評審及年度審核所遇上問題及作出的保留、或核數師認為應當討論的任何事項（管理層可能按情況而須避席此等討論）；

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

監管本公司財務申報制度、風險管理及內部監控程序

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| (i) to review the Company's financial controls, and unless expressly addressed by a separate board risk committee or by the Board itself, to review the Company's risk management and internal control systems; | (i) 檢討本公司的財務監控，以及（除非有另設的董事會轄下風險委員會或董事會本身明確處理）檢討本公司的風險管理及內部監控系統； |
| (j) to discuss with the management the system of internal control and risk management and ensure that management has discharged its duty to have an effective systems including the adequacy of resources, qualifications and experience of staff of the Company's accounting and financial reporting function, and their training programmes and budget; | (j) 與管理層討論內部監控及風險管理系統，確保管理層已履行職責建立有效的系統，包括考慮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是否充足； |
| (k) to consider any findings of major investigations of risk management and internal control matters as delegated by the Board or on its own initiative and management's response; | (k) 主動或應董事會的委派，就有關風險管理及內部監控事宜的重要調查結果及管理層的回應進行研究； |
| (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 the effectiveness of the internal audit function; | (l) 如果本集團設有內部核數功能，須確保內部和外聘核數師工作得到協調，也須確保內部核數功能在本公司內部有足夠資源運作；並且有適當的地位；以及檢討及監察內部核數功能是否有效； |
| (m) to review the Group's financial and accounting policies and practices; | (m) 檢討本集團的財務及會計政策及實務； |
| (n) to review the external auditor's management letter, any material queries raised by the auditor to management in respect of the accounting records, financial accounts or systems of control and management's response; | (n) 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； |
| (o) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter; | (o) 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； |

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| (p) to conduct exit interviews with any director, manager, financial controller or internal credit control manager upon their resignation in order to ascertain the reasons for his departure; | (p) 於董事、經理、財務總監或內部信貸控制部門主管離職時，接見有關人員並瞭解其離職原因； |
| (q) to prepare work reports for presentation to the Board and to prepare summary of work reports for inclusion in the Group's interim and annual reports; | (q) 就期內的工作草擬報告及概要報告；前者交董事會審閱，後者刊於本集團的中期及年度報告； |
| (r) 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; | (r) 考慮董事會要求增加、更替或罷免委員會成員、核數師、財務工作人員； |
| (s) to report to the Board on the matters set out above; and | (s) 就上述事宜向董事會匯報；及 |
| (t) to consider other matters, as defined or assigned by the Board from time to time. | (t) 考慮及執行董事會不時委派的其他事項。 |

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

9. Reporting procedures

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否決的以下事情：

- (a) 批准任何屬上市規則所界定及須經過獨立股東批准才可進行的關連交易（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
- (b) 聘用或罷免本集團的財務總監或內部核數部門主管。

報告程序

委員會會議的完整會議紀錄及所有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 before the passing of the written resolutions.
- 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.
- 10. Continuing application of the articles of association of the Company**
- 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.
- 11. Powers of the Board**
- 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.
- 委員會秘書應於委員會會議結束後或書面決議簽署前的合理時段內，把委員會會議紀錄或書面決議（視乎情況而定）的初稿及最後定稿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）。
- 委員會秘書應將本公司各財政年度委員會舉行的所有會議的會議紀錄及個別委員會成員出席紀錄備存於本公司。
- 本公司組織章程細則的持續適用**
- 就前文未有作出規範，但本公司組織章程細則作出了規範的董事會會議程序的規定，適用委員會的會議程序。
- 董事會權力**
- 本職權範圍所有規則及委員會通過的決議，可以由董事會在不違反本公司組織章程細則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》或本公司自行制定的企業管治常規守則（如被採用）），隨時修訂、補充及廢除，惟有關修訂及廢除以及委員會已通過的決議，並不影響並無修訂或廢除有關修訂或決議前生效的委員會採取的行動或通過的決議的有效性。