



**CHINA METAL RESOURCES UTILIZATION LIMITED**

**中國金屬資源利用有限公司**

(the "**Company**")

*(a company incorporated under the laws of Cayman Islands with limited liability)*

**(Stock Code : 1636)**

**TERMS OF REFERENCE FOR THE AUDIT AND CORPORATE GOVERNANCE COMMITTEE**

**審核及企業管治委員會的職權範圍**

**1. MEMBERSHIP 成員**

1.1 Members of the Audit and Corporate Governance Committee (the "**Committee**") shall be appointed by the board of directors (the "**Board**") of the Company.

審核及企業管治委員會（「**委員會**」）的成員須由本公司董事會（「**董事會**」）委任。

1.2 The Committee must consist of a minimum of three members, all of whom must be non-executive directors.

委員會至少要有三名成員，全部必須為非執行董事。

1.3 The majority of the members of the Committee must be independent non-executive directors, at least one of whom must have appropriate professional qualifications or accounting or related financial management expertise as required under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**").

委員會的大部份成員必須為獨立非執行董事，其中至少要有一名具備香港聯合交易所有限公司證券上市規則（「**《上市規則》**」）所規定的適當專業資格，或適當的會計或相關的財務管理專長。

1.4 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:

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）起計兩年內，不得擔任委員會的成員：

(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, whichever is later.  
他不再享有該公司財務利益的日期。

**2. CHAIRMAN 主席**

2.1 The chairman of the Committee (the "**Chairman**") shall be appointed by the Board and must be an independent non-executive director.

委員會的主席（「**主席**」）須由董事會委任，亦必須為獨立非執行董事。

2.2 The Chairman shall chair the meetings of the Committee.

主席應當主持委員會的會議。

- 2.3 In the absence of the Chairman, the remaining members present shall elect one of themselves to chair the meeting of the Committee.  
若主席缺席，其餘與會成員應從他們之中推選一位主持委員會的會議。

### 3. SECRETARY 秘書

- 3.1 The secretary of the Company shall be the secretary of the Committee (the "**Committee Secretary**").<sup>1</sup> The Committee Secretary or, in his/her absence, his/her delegate(s) or any person elected by the members present at the meeting of the Committee, shall attend the meeting of the Committee and take minutes. The Committee is also entitled to from time to time appoint or remove the Committee Secretary.  
委員會的秘書(「**委員會秘書**」)由本公司秘書出任。委員會秘書(如其未能出席，則其委派的代表或由委員會在會議上委任的人士)應出席委員會會議及為會議作記錄。委員會亦可隨時委任或罷免委員會秘書。

### 4. PROCEEDINGS OF THE COMMITTEE MEETINGS 委員會會議的程序

Unless otherwise specified hereunder, the provisions contained in the Company's Articles of Association (as amended from time to time) for regulating proceedings of directors' meetings shall apply to the meetings of the Committee.

除下文另有指明外，載列於本公司的組織章程細則(不時作出修訂)有關規範董事會會議程序的條文，亦適用於委員會會議。

#### 4.1 Quorum 法定人數

- 4.1.1 The quorum for meetings of the Committee shall be any two members.  
委員會會議的開會法定人數為任何兩名成員。

- 4.1.2 The Committee Secretary shall ascertain, at the beginning of the meeting, the existence of any conflict of interest and minute them accordingly. The relevant member of the Committee shall not be counted towards the quorum and he/she must abstain from voting on any resolution of the Committee in which he/she and/or his/her associates have an interest.  
在委員會會議開始時，會議秘書應確定是否存在任何利益衝突並作相應記錄。若有委員會成員或其聯繫人於委員會會議上任何議案中佔有重大利益，有關成員不得計入出席會議的法定人數，並且必須放棄表決。

- 4.1.3 A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.  
具備法定人數並以適當方式召開的委員會會議應有權行使委員會被賦予的或可由委員會行使的全部或任何職權、權力及酌情權。

#### 4.2 Frequency of meetings 會議次數

- 4.2.1 The Committee should meet at least twice per year to review and discuss the interim and annual financial statements of the Company. Additional meetings should be held as the work of the Committee demands. In addition, the Chairman may convene additional meetings at his discretion.

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<sup>1</sup> The secretary of the Committee would normally be the company secretary, although it could also be any other person duly appointed by the Committee. 委員會秘書一般為公司秘書，但亦可是獲委員會任命之任何其他人士。

委員會應每年召開至少兩次會議，以審閱及討論本公司的中期及年度財務報表。委員會亦可在有需要時召開額外會議。此外，委員會主席亦可酌情召開額外會議。

- 4.2.2 The Committee shall meet with the external auditor of the Company at least twice a year. The external auditor may request a meeting if they consider necessary.

委員會應至少每年與本公司的外聘核數師開會兩次。若外聘核數師認為有需要時，可要求召開會議。

#### 4.3 Attendance at meetings 出席會議

- 4.3.1 Members of the Committee may attend meetings of the Committee either in person or through other electronic means of communication or in such other manner as the members may agree.

委員會成員可親自出席委員會會議，或透過其他電子溝通方式或由成員協定的其他方式參與會議。

- 4.3.2 Where appropriate or required, the chief financial officer, other directors, the head of internal audit (if any), relevant senior management, person(s) invited by a Committee member and representative(s) of the external auditor may attend meetings of the Committee.

在合適或需要的情況下，首席財務官、其他董事、內部審核部主管(如有)、相關高級管理人員、由委員會成員邀請的人士及外聘核數師的代表可出席委員會會議。

#### 4.4 Notice of meetings 會議通告

- 4.4.1 A meeting of the Committee may be convened by any of its members or by the Committee Secretary.

委員會會議可由其任何一位成員或委員會秘書召開。

- 4.4.2 Unless otherwise agreed by all the members of the Committee, notice of at least 7 days shall be given for a regular meeting of the Committee. For all other meetings of the Committee, reasonable notice shall be given.

除非委員會全體成員另作協議，否則委員會定期會議的通知應最遲在會議舉行日期前 7 天發出。至於其他委員會會議，應發出合理通知。

- 4.4.3 Agenda and accompanying supporting papers shall be sent to all members of the Committee and to other attendees as appropriate at least 3 days before the date of the meeting (or such other period as the members may agree).

會議議程及全部相關會議文件應最遲在會議舉行日期前 3 天 (或由成員協定的其他時限)送交委員會全體成員及 (如適合) 其他出席會議人士。

- 4.4.4 Any member of the Committee shall be entitled, by notice to the Committee Secretary, to include other matters relevant to the functions of the Committee in the agenda of a meeting of the Committee.

委員會的任何成員有權向委員會秘書發出通知，在委員會會議議程中加入與委員會的職責有關的其他事項。

#### 4.5 Minutes of meetings 會議紀錄

- 4.5.1 The Committee Secretary shall record in sufficient detail the matters considered by the Committee and decisions reached, including the names of those present and in attendance and any concerns raised by any member of the Committee and/or dissenting views expressed.

委員會秘書應對委員會在會議上所考慮事項及達致的決議作足夠詳細的記錄，其中應該包括出席會議人士的姓名和委員會成員提出的任何疑慮及/或表達的反對意見。

4.5.2 Draft and final versions of minutes of Committee meetings shall be sent to all Committee members for their comment and records within a reasonable time after the meeting.  
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發送予委員會全體成員，初稿供成員表達意見，最後定稿作其紀錄之用。

4.5.3 Minutes of the Committee shall be kept by the Committee Secretary and shall be available for inspection by any member of the Committee or the Board at any reasonable time on reasonable notice.  
委員會的完整會議紀錄應由委員會秘書保存，若有委員會或董事會成員發出合理通知，應公開有關會議紀錄供其在任何合理的時段查閱。

#### 4.6 **Written resolutions 書面決議案**

4.6.1 Unless otherwise required by the Listing Rules, written resolution may be passed and adopted by all members of the Committee.  
在不影響《上市規則》的任何規定下，委員會可在全體成員同意下通過及採納書面決議案。

### 5. **RESPONSIBILITIES AND AUTHORITIES OF THE COMMITTEE 委員會的責任及職權**

5.1 The responsibilities and authorities of the Committee shall include such responsibilities and authorities set out in the relevant code provisions of the Corporate Governance Code (the "CG Code") in relation to the responsibilities and authorities of the audit and corporate governance committee as contained in Appendix 14 of the Listing Rules (as amended from time to time).  
委員會的責任及職權應包括載列於《上市規則》附錄 14 - 《企業管治守則》(不時作出修訂) 之相關守則條文內的責任及職權。

5.2 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 and all employees are directed to co-operate with any request made by the Committee.  
董事會授權委員會按照其職權範圍進行任何調查。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委員會合作，以滿足其任何要求。

5.3 The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to invite the attendance of outsiders with relevant experience and expertise if it considers this necessary.  
董事會授權委員會尋求外間法律或其他獨立專業意見，及在有需要時邀請擁有相關經驗及專業能力的第三方出席會議。

5.4 Without prejudice to any requirement under the CG Code, the duties of the Committee include the following:  
在不影響《企業管治守則》的任何規定下，委員會的職責包括以下各項：

#### 5.4.1 Relationship with the Company's auditor 與本公司核數師的關係

- (a) to act as the key representative body for overseeing the Company's relations with the external auditor, and 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 their resignation or dismissal;

擔任本公司與外聘核數師之間的主要代表，負責監察兩者之間的關係；及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, and to discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences;  
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；委員會應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。
- (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 Committee should report to the Board, identifying and making recommendations on any matters where action or improvement is needed;  
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。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。

#### 5.4.2 Review of the Company's financial information 審閱本公司的財務資料

- (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 judgments contained in them. In reviewing these reports before submission to the Board, the Committee should focus particularly on:  
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（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意見。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；
  - (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 Listing Rules and legal requirements in relation to financial reporting;  
是否遵守有關財務申報的《上市規則》及法律規定。

- (b) regarding (a) above: 就上述 (a) 項而言：
- (i) members of the Committee should liaise with the Board and senior management and the Committee must meet, at least twice a year, with the Company's auditor; and  
委員會成員應與董事會及高級管理人員聯絡；委員會須至少每年與本公司的核數師開會兩次；及
  - (ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in the report 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 auditor;  
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。

5.4.3 Oversight of the Company's financial reporting system, risk management and internal control systems 監管本公司的財務申報制度、風險管理及內部監控系統

- (a) to review the Company's financial controls, and unless expressly addressed by a separate risk committee of the Board, or by the Board itself, to review the Company's risk management and internal control systems;  
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又或董事會本身會明確處理）檢討公司的風險管理及內部監控系統。
- (b) 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;  
與管理層討論內部風險管理及監控系統，確保管理層已履行職責建立有效的系統。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。
- (c) to consider major investigation 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;  
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對調查結果的回應進行研究。
- (d) 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;  
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資源運作，並且有適當的地位；以及檢討及監察其成效。
- (e) to review the Group's financial and accounting policies and practices;  
檢討集團的財務及會計政策及實務。
- (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 risk management and control and management's response;

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、財務賬目或風險管理及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。

- (g) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;  
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。
- (h) to report to the Board on the matters set out herein;  
就上述事宜向董事會匯報。
- (i) to consider other topics, as defined by the Board.  
研究其他由董事會界定的課題。
- (j) to review arrangements that employees of the Company can use, in confidence, to raise concerns about possible improprieties in financial reporting, risk management, internal control or other matters, and to ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;  
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、風險管理、內部監控或其他方面可能發生的不正當行為提出關注。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。

#### 5.4.4 Corporate Governance Functions 企業管治職責

The Committee shall also have the responsibilities and authorities set out in the relevant code provisions of the CG Code in relation to corporate governance, including:

委員會亦應擁有《企業管治守則》規定下有關企業管治的責任及權力，包括：

- (a) to develop, review and update the Company's policies and practices on corporate governance and make recommendation to the board;  
制定、檢討及更新公司的企業管治政策及常規，並向董事會提出建議；
- (b) to review and monitor the training and continuous professional development of directors and senior management;  
檢討及監察董事及高級管理人員的培訓及持續專業發展；
- (c) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;  
檢討及監察公司在遵守法律及監管規定方面的政策及常規；
- (d) to develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors;  
制定、檢討及監察適用於僱員及董事的守則及合規手冊（如有）；
- (e) to review the Company's compliance with the CG Code and disclosure in the Corporate Governance Report; and  
檢討發行人遵守《企業管治守則》的情況及在《企業管治報告》內的披露。
- (f) to perform such other corporate governance duties and functions set out in the CG Code (as amended from time to time).  
履行《企業管治守則》(不時作出修訂) 列明的其他企業管治職責及職務。

#### 5.4.5 Others 其他

- (a) to do any such things to enable the Committee to discharge its powers and functions conferred on it by the Board;  
任何能協助委員會履行董事會所給予的權力及職責之事項。
- (b) to conform to any requirement, direction, and regulation that may from time to time be prescribed by the Board or contained in the Company's constitution or imposed by legislation.  
遵守任何由董事會不時制訂或公司組織章程文件或法律要求下的任何要求、指示或規則。

5.5 The Committee shall be provided with sufficient resources to perform its duties and shall have access to independent professional advice, at the Company's expense, if necessary.

委員會應獲提供充足資源以履行其職責，及在有需要時可尋求獨立專業意見，費用由公司支付。

5.6 All members of the Committee shall have access to the advice and services of the company secretary, and separate and independent access to the Company's senior management for obtaining necessary information.

委員會的所有成員均可聯絡公司秘書尋求其意見及獲取其服務，成員亦可個別聯絡本公司的高級管理人員以獲取所需資料。

5.7 Where the Board disagrees with the Committee's view on the selection, appointment, resignation or dismissal of the external auditor, the Committee will arrange for the Corporate Governance Report in the Annual Report to include an explanation of the Committee's view and the reasons why the Board has taken a different view.

凡董事會不同意委員會對甄選、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》中列載委員會闡述其建議的聲明，以及董事會持不同意見的原因。

## 6. REPORTING RESPONSIBILITIES 匯報責任

6.1 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 (such as a restriction on disclosure due to regulatory requirements). The Committee shall report to the Board any suspected frauds and 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.

委員會應向董事會匯報其決定或建議，除非受法律或監管限制所限而不能作此匯報（例如因監管規定而限制披露）。委員會應向董事會匯報任何委員會得悉，且具有足夠重要性需要董事會留意的任何懷疑欺詐及不合規、內控的失誤或懷疑違反法律、法規或規則的情況。

## 7. ANNUAL GENERAL MEETING 股東周年大會

7.1 The Chairman or in his/her absence, another member of the Committee or failing this, his/her 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 Committee's work and responsibilities.

主席應出席股東周年大會（若其未能出席，則委員會的另一名成員出席，或如該名成員未能出席，則其適當委任的代表出席），並於會上回答有關委員會的工作及責任的提問。

**Note: If there is any inconsistency between the English and Chinese versions of this Terms of Reference, the English version shall prevail.**



*註：如本文件的英文及中文版本有任何差異，概以英文版本為準。*

ADOPTED BY BOARD RESOLUTION PASSED ON 4 September 2013

1st amendment on 29 December 2015

2nd amendment on 18 January 2019

於 2013 年 9 月 4 日由董事會決議採納

於 2015 年 12 月 29 日作首次修訂

於 2019 年 1 月 18 日作第二次修訂