



**NEXION TECHNOLOGIES LIMITED**

(incorporated in the Cayman Islands with limited liability)

(于開曼群島註冊成立的有限責任公司)

(Stock code: 8420)

(股份代號：8420)

(the “Company”)

(本「公司」)

**AUDIT COMMITTEE**

**Terms of Reference**

(Adopted by the board of directors of the Company on 31 May 2017)

於 31/5/2017 由董事會決議通過

審核委員會的職權範圍

**1 MEMBERSHIP 成員**

1.1 The Audit Committee (the “Committee”) is established by the board of directors of the Company (the “Board”) according to the articles of association of the Company (the “Articles of Association”) and the establishment would be effective from the date on which the shares of the Company are listed on Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

審核委員會（「委員會」）由本公司董事會（「董事會」）根據本公司的組織章程細則（「組織章程細則」）成立，自本公司股份於香港聯合交易所有限公司（「交易所」）創業板上市當日起生效。

1.2 The Committee members must be non-executive directors of the Company to be appointed by the Board and the Committee shall consist of not less than three members. The majority of the members must be independent non-executive directors (the “INED(s)”) and at least one of whom shall have the appropriate professional qualifications or accounting or related financial management expertise as required under Rule 5.05(2) of the Rules Governing the Listing of Securities on Growth Enterprise Market of the Stock Exchange (the “GEM Listing Rules”).

委員會成員須由董事會委任本公司非執行董事出任，且由不少於三名成員組成。委員會過大部分成員須為獨立非執行董事（「獨立非執行董事」），其中至少一人須具備創業板上市規則第 5.05(2)條規定的適當專業資格或會計或相關財務管理專長。

1.3 Chairman of the Committee shall be appointed by the Board and must be an INED.

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。

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 1 year from the date of his 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）起計一年內，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 the later.  
他不再享有該公司財務利益的日期。

1.5 The Board may, from time to time, at their discretion, change the composition of the

members of the Committee.  
董事會可不時酌情更改委員會的成員組合。

## **2 SECRETARY 秘書**

- 2.1 The Committee may appoint the company secretary of the Company or any other person with appropriate qualification and experience as the secretary of the Committee. Full minutes of the meetings should be kept by the secretary.  
委員會可委任本公司的公司秘書或任何其他具備適當資格及經驗的人士為委員會秘書。秘書負責保管完整會議記錄。

## **3 MEETINGS 會議**

- 3.1 Except the Committee meeting as set out in rules below, members of the Committee shall attend designated meeting with the external auditing firm of the Company or other appropriate person upon their invitation from time to time so as to address and concerns raised by such external auditing firm or such other appropriate person in relation to audit of the Company.

除下文所載委員會會議外，委員會成員須不時應本公司外聘核數師事務所或其他適當人士的邀請出席指定會議，以解答該外聘核數師事務所或其他適當人士所提出有關本公司審核方面的問題。

- 3.2 The quorum for a Committee meeting shall be any two members who must be INEDs.  
委員會會議的開會法定人數為任何兩名非執行董事。

- 3.3 Meetings of the Committee shall be planned prior to the beginning of each financial year of the Company, and shall be not less than four times a year. The Committee must meet, at least twice a year, with the external auditors to discuss matters relating to the audit and any other related issues.

委員會會議須於本公司每個財政年度開始前計劃，且每年舉行不少於四次。委員會須至少每年與外聘核數師開會兩次，以商討審核工作及任何其他相關事宜。

- 3.4 At least once a year, the Committee will meet the external auditor in the absence of management of the Company (unless otherwise invited by the Committee) to discuss matters relating to its audit fees or any other matters the external auditor may wish to raise.

委員會至少每年在執行董事避席的情況下（委員會邀請出席除外）與外聘核數師開會一次，以討論核數費用或其他核數師欲提出之相關事項。

- 3.5 Notice of meetings shall be given to all members of the Committee at least three (3) days before the meeting.

會議的通知應最遲在會議舉行日期前 3 天送交。

- 3.6 The Committee may convene meetings when it deems appropriate in discharging its duties.

委員會可因應工作需要召開額外會議以履行其職責。

- 3.7 The Committee members could attend the meetings in person, by telephone or by video conference.

委員會成員可親身出席或以電話或視像會議形式參與會議。

- 3.8 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 duly convened and held. 經委員會全體成員簽署的書面決議案同樣有效，猶如於正式召開及舉行的委員會會議上獲得通過。

- 3.9 Unless otherwise stated herein, proceedings of meeting of the Committee shall be governed by the relevant provisions of the Articles of Association of the Company (as amended from time to time).

除本文另有指明者外，委員會的會議程序須受組織章程細則有關董事會議及議事程序的條文（經不時修訂）規限。

#### **4 ATTENDANCE AND VOTING AT MEETINGS 出席會議**

- 4.1 The chief financial officer (or any officer(s) assuming the relevant functions but having a different designation), the head of internal audit (or a representative from external consultant if such has been outsourced to external firms) and a representative of the external auditors shall normally attend meetings. However, at least once a year the Committee shall meet with the external and internal auditors without executive Board members present.

本公司之首席財務官（或擔任類似職能但職稱不同之任何人員）、內部審計主管（或當該職能外判給外部顧問時，該外部顧問的代表）及本公司外聘核數師之代表，通常會列席會議。然而，委員會須每年至少一次在執行董事避席的情況下與本公司之外聘核數師及內部核數師開會。

- 4.2 Decisions shall be determined by simple majority, and in the event of a tie (if any), the chairman of the Committee shall have the casting vote.

決議以簡單大多數來決定。假如票數相等時，委員會主席擁有決定性一票。

#### **5 AUTHORITY 權限**

- 5.1 The Committee is authorised by the Board to investigate any activity within the 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.

委員會獲董事會授權在其職權範圍內調查任何活動，以及向僱員收集任何隸屬其職責範圍內的必要資訊。所有僱員須按指示合作。

- 5.2 The Committee has unrestricted access to the chairman of the Board, the financial controller (or any officer(s) assuming the relevant functions but having a different designation), the external auditors and the internal auditors in order to discharge its duties.

委員會可不受限制地接觸董事會主席、首席財務官（或承擔相關職責但職銜不同的人士）、外聘核數師及內部核數師以履行職務。

- 5.3 All members of the Committee shall have access to the advice and services of the secretary with a view to ensuring that procedures of the Committee and all applicable rules and regulations are followed.

委員會全體成員可向秘書尋求意見及協助，以確保委員會程序及所有適用規則與規例獲得遵守。

- 5.4 The Committee shall be provided with sufficient resources to perform its duties and may seek independent legal or other professional advice in appropriate circumstances at the Company's expenses to perform its duties.

委員會應獲提供充足資源以履行職務，並可於適當情況下為履行職務而尋求獨立法律或其他專業意見，費用由本公司承擔。

## 6 DUTIES職責

### 6.1 The main duties of the Committee shall include the following aspects:

委員會的主要職責應包括：

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

- (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 its resignation or dismissal;

主要負責就外聘核數師的委任、續聘及罷免向董事會提出建議、批准外聘核數師的酬金及委聘條款，以及處理其任何辭任或罷免問題；

- (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 Committee should 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 and making recommendations as to the steps to be taken;

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。

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

- (d) to monitor the 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 GEM 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。
- (e) Regarding (d) above:-  
就上述 (d) 項而言：
- (i) members of the Committee should liaise with the Board and senior management; the Committee must meet, at least twice a year, with the Company's auditors; 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 shall 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;  
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, 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程序

- (f) 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;  
檢討本公司的財務監控、檢討風險管理（除非表明由另設之風險管理委員會處理或由董事會自己處理）及內部監控系統；
- (g) 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;  
與管理層討論風險管理及內部監控系統，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。
- (h) 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。

- (i) 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。
- (j) to review the Company's financial and accounting policies and practices;  
檢討公司的財務及會計政策及實務。
- (k) 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;  
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。
- (l) 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。
- (m) to discuss problems and qualified opinion, if any, arising from the half-year and annual audit, and any matters the external auditor may wish to discuss (in the absence of management where necessary);  
在管理層缺席的情況下，討論年度及半年度審核之問題及保留意見（如有）和外聘核數師欲討論之其他事宜。
- (n) to review arrangements by which employees of the Company can 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;  
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。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。
- (o) to act as the key representative body for overseeing the Company's relations with the external auditor;  
作為監察本公司與外聘核數師之間關係的主要代表；
- (p) to report to the Board on the matters in relation to the Corporate Governance Code under Appendix 15 of the GEM Listing Rules; and  
向董事會匯報公司遵守創業板上市規則附錄 15的事宜；
- (q) to consider other topics, as defined by the Board from time to time.  
審議董事會不時指定的其他主題。

#### **Corporate governance functions** 企業管治職責

- (r) to develop and review the policies and practices of the Company on corporate governance and make recommendations to the Board;

- 制定及檢討公司的企業管治政策及常規，並向董事會提出建議；
- (s) 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；
  - (t) 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；
  - (u) to develop, review and monitor the code of conduct applicable to employees and directors; and  
制定、檢討及監察適用於僱員及董事的合規守則；
  - (v) to review the Company's compliance with the Corporate Governance Code in Appendix 15 to the GEM Listing Rules and disclosure in the Corporate Governance Report.  
檢討本公司遵守創業板上市規則附錄 15 項下企業管治常規守則的情況及審閱企業管治報告所披露事宜。

## 7 REPORTING PROCEDURES 報告程序

- 7.1 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.

委員會應向董事會匯報任何認為需要採取行動或加以改善的事宜，並就應採取的步驟提出建議。

- 7.2 Full minutes and written resolutions should be kept by the secretary of the Committee. Draft and final versions of minutes of the meetings should be sent to all Committee members for their comments and records, within a reasonable time after the meeting. Written resolutions should be promptly sent to all Committee members for their records after the written resolutions are passed.

委員會秘書負責保管完整會議記錄及書面決議案，並須於會議結束後一段合理時間內向委員會全體成員發送會議記錄初稿及定稿，以供發表意見及存檔。書面決議案經通過後應及時送呈委員會全體成員存檔。

- 7.3 At the next meeting of the Board following a meeting of the Committee, the chairman of the Committee shall report to the Board on the works and recommendations of the Committee since the last Board meeting (if any). At least once annually, the Committee should present a report in writing to the Board which addresses the work of the Committee during the year.

於委員會會議後舉行的下一次董事會會議上，委員會主席須向董事會匯報委員會自上一次董事會會議以來的工作情況及建議（如有）。委員會應至少每年向董事會呈交一份書面報告，詳列委員會年內工作情況。

- 7.4 Where the Board disagrees with the Committee's view regarding the selection, appointment, resignation or dismissal of the external auditors, the Company should include in its corporate governance report, a statement from the committee explaining its recommendation and also the reason(s) 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。

## 8 OTHERS 其他

- 8.1 The Committee should make available its terms of reference, explaining its role and the

authority delegated to it by the Board by including them on the Stock Exchange's website and the Company's website.

委員會應在交易所網站及本公司網站公開其職權範圍，並解釋其角色及獲董事會轉授的權力。

**8.2 Any changes to the terms of reference shall be effective after they have been approved by the Board.**

職權範圍的任何更改須經董事會批准後，始行生效。