

**ZHEJIANG YONGLONG ENTERPRISES  
COMPANY LIMITED**  
浙江永隆实业股份有限公司

**TERMS OF REFERENCE FOR THE  
AUDIT COMMITTEE**  
审核委员会职权范围书

**(revised on 24 January 20005)**  
**(于二零零五年一月二十四日修订)**

## **Zhejiang Yonglong Enterprises Company Limited**

浙江永隆实业股份有限公司

**Terms of Reference for Audit Committee (revised on 24 January, 2005)**

审核委员会职权范围书(于二零零五年一月二十四日修订)

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Audit Committee members :

审核委员会成员

*Independent Non-Executive Directors*

独立非执行董事

Mr. Luk Guo Qing 陆国庆先生

V

Mr. Zhu Yu Lin 竺玉林先生

V

Mr. Lui Tin Lang 吕天能先生

(upto 18/5/2005 截至 2005 年 5 月 18 日)

V

Mr. Zong Pei Min 宗佩民先生

(appointed on 18/5/2005 2005 年 5 月 18 日委任)

V

Chairman of the Audit Committee :

审核委员会主席:

Mr. Luk Guo Qing 陆国庆先生 (appointed on 18/5/2005 2005 年 5 月 18 日委任)

Secretary of the Audit Committee :

审核委员会秘书:

陈燕云小云

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### ***Constitution***

#### **组织**

1. The board hereby resolves to establish an Audit Committee of the board to be known as the Audit Committee.  
董事会现议决于董事会辖下成立一个审核委员会。

### ***Membership***

#### **成员**

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. A quorum shall be two members.  
审核委员会成员须由董事会从本公司的非执行董事中委任。审核委员会最少须由三名成员组成，其中大部分应为独立人士。审核委员会的法定人数为两人。
3. At least one of the members must have appropriate professional qualifications or accounting or related financial management expertise as required under Rule 5.05(2) of the GEM Listing Rules of The Stock Exchange of Hong Kong Limited.  
最少一名委员具备香港联合交易所有限公司创业板上市规则第 5.05(2)条所述之适当的专业资格，或具备适当的会计或相关的财务管理专长。
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 commencing on the date of his ceasing (whichever is the later) :  
现时负责审计发行人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）起计一年内，不得担任发行人审核委员会的成员：
  - (a) to be a partner of the firm; or  
他终止成为该公司合伙人的日期；或
  - (b) to have any financial interest in the firm.  
他不再享有该公司财务利益的日期。
5. The Chairman of the Audit Committee shall be appointed by the board and should be an independent director.  
审核委员会主席须由董事会委任，并且应为独立董事。

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### ***Attendance at meetings***

#### **出席会议**

6. 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 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.

出席人员一般包括审核委员会成员、财务总监、内部核数部门主管(如公司设有内部核数部门)、外聘核数师的代表及对审核委员会的事宜投入有意义工作的人士。然而,审核委员会应每年最少一次在董事会执行董事避席的情况下,与外聘核数师及内部核数师(如有)举行会议。

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

审核委员会成员可以亲身出席方式或以其它电子通信设备形式参加审核委员会会议。

8. 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.

审核委员会秘书为公司秘书。审核委员会秘书或其未克出席,其代表或任何一位审核委员会会员将出任审核委员会会议秘书。

### ***Frequency of meetings***

#### **会议次数**

9. Meetings shall be held not less than four times a year. The external auditors may request a meeting if they consider that one is necessary.

会议次数应不少于每年四次。外聘核数师如认为有需要,可要求召开会议。

### ***Authority***

#### **权力**

10. The Audit Committee is authorized by the board to investigate activity within its terms of reference. It is authorized 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.

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董事会授权审核委员会按照其职权范围进行任何调查。审核委员会有权向任何雇员索取任何所需资料，而所有雇员亦获指示与审核委员会合作，满足其任何要求。

11. The Audit Committee is authorized 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 consider this necessary.  
董事会授权审核委员会向外咨询法律或其它独立的专业意见；如有需要，可邀请具备相关经验及专业知识的外界人士出席会议。

#### **Duties**

#### **职务**

12. The duties of the Audit Committee shall be :

审核委员会的职务如下：

- (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;  
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，及处理任何有关该核数师辞职或辞退该核数师的问题；
- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standard. 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;  
按适用的标准检讨及监察外聘核数是否独立客观及核数程序是否有效；审核委员会应于核数工作开始前先与核数师讨论核数性质及范畴及有关申报责任；如有超过一家核数师事务所参与工作，则应确保他们互相协调；
- (c) 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 Audit Committee should report to the board,

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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;

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。审核委员会应就其认为必须采取的行动或改善的事项向董事会报告，并建议有哪些可采取的步骤；

- (d) to monitor integrity of financial statements of the Company and the Company's annual report and accounts, half-year report and, quarterly reports, and to review significant financial reporting judgments contained in them. In this regard, in reviewing the Company's annual report and accounts, half-year report and, quarterly reports before submission to the board, the Audit Committee should focus particularly on:

监察本公司的财务报表及本公司年度报告及账目、半年度报告及季度报告的完整性，并审阅报表及报告所载有关财务申报的重大意见。在这方面，审核委员会在向董事会提交有关本公司年度报告及账目、半年度报告及季度报告前作出审阅有关报表及报告时，应特别针对下列事项：

- (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 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 GEM Listing Rules and other legal requirements in relation to financial reporting;  
是否遵守有关财务申报的《创业板上市规则》及其它法律规定；

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浙江永隆实业股份有限公司

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- (e) In regard to (d) above :-  
就上述(d)项而言：—
- (i) members of the Audit Committee must liaise with the Company's board of directors, senior management and the person appointed as the Company's qualified accountant and the Audit Committee must meet, at least once a year, with the Company's auditors; and  
审核委员会成员须与本公司的董事会、高层管理人员及获委聘为本公司合资格会计师的人士联络。审核委员会须至少每年与本公司的核数师开会一次；及
- (ii) the Audit 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 qualified accountant, compliance officer or auditors;  
审核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，并须适当考虑任何由本公司的合资格会计师、监察主任或核数师提出的事项；
- (f) to review the Company's financial controls, internal controls and risk management systems;  
检讨本公司的财务监控、内部监控及风险管理制度；
- (g) to discuss with the management the system of internal control and ensure that management has discharged its duty to have an effective internal control system;  
与管理层讨论内部监控系统，确保管理层已履行职责建立有效的内部监控系统；
- (h) to consider any findings of major investigations of internal control matters as delegated by the board or on its own initiative and management's response;  
主动或应董事会的委派，就有关内部监控事宜的重要调查结果及管理层的响应进行研究；
- (i) to discuss problems and reservations arising from the interim and final audits, and any matters the auditor may wish to discuss (in the absence of management where necessary);  
与核数师讨论在中期及全年帐目审核中出现的问题及存疑之处，以及核数师希望讨论的其它事宜(如有需要，可在管理层避席的情况下进行)；

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- (j) 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 controls and management's response;  
审阅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响应;
- (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;  
如年报载有关于本公司内部监控制度的陈述, 则应于提呈董事会审批前先行审阅;
- (l) where an internal audit function exists to review the internal audit programme, 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;  
如本公司设有内部核数功能, 则应审阅内部核数计划, 须确保内部和外聘核数师的工作得到协调, 也须确保内部核数功能在本公司内部有足够的资源运作, 并且享有适当的地位, 以及检讨及监察内部核数功能是否有效;
- (m) to ensure that the board will provide a timely response to the issues raised in the external auditor's management letter;  
确保董事会及时响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;
- (n) to report to the board on the matters set out in provision of terms of reference of the Audit Committee;  
就审核委员会其职权范围条文所载的事宜向董事会汇报;
- (o) to review the group's financial and accounting policies and practices;  
and  
检讨集团的财务及会计政策及实务; 及
- (p) to consider other topics, as defined by the board.  
研究其它由董事会界定的课题。

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### ***Reporting responsibility and procedures***

#### **汇报责任及程序**

13. 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.

凡董事会不同意审核委员会对甄选、委任、辞任或罢免外聘核数师事宜的意见，公司应在《企业管治报告》中列载审核委员会阐述其建议的声明，以及董事会持不同意见的原因。

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

审核委员会秘书或其代表应将审核委员会的会议记录及报告向董事会全体成员传阅。

### ***Publication of the terms of reference of the Audit Committee***

#### **刊登审核委员会职权范围**

16. The terms of reference of the Audit Committee will be posted on the website of the Company, and will be made available upon request.

审核委员会的职权范围应登载于本公司网站上，及只要在有人要求时，便提供有关资料。

### ***Others***

#### **其它事项**

15. 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.

审核委员会的主席，或在该等委员会的主席缺席时由另一名审核委员会委员（或如该名委员未能出席，则其适当委任的代表）应出席股东周年大会并在股东周年大会上回答有关审核委员会的职能及责任的提问。

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

审核委员会应获供给充足资源以履行其职责。