

ROMA GROUP LIMITED

羅馬集團有限公司*

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

(Stock code: 8072)

(股份代號：8072)

AUDIT COMMITTEE - TERMS OF REFERENCE

審核委員會 - 職權範圍

(Adopted on 26 September 2011 and revised on 17 March 2016)

(於二零一一年九月二十六日採納並於二零一六年三月十七日修訂)

Foreword

前言

Pursuant to the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”), the board of directors (the “Board”) of Roma Group Limited (the “Company”) has adopted terms of reference of the audit committee of the Company (the “Committee”) in accordance with such code.

依據香港聯合交易所有限公司創業板證券上市規則(「創業板上市規則」)，羅馬集團有限公司(「本公司」)的董事會(「董事會」)採納了審核委員會(「委員會」)符合創業板上市規則的職權範圍。

Membership

會議成員

1. The Committee must consist of a minimum of three members (the “Members”) and shall be appointed by the Board from the non-executive directors. The majority of the Committee members must be the independent non-executive directors of the Company (“INEDs”).

委員會須由至少三名成員組成(「成員」)，並須由董事會從本公司的非執行董事當中委任。委員會的絕大部分成員須為本公司獨立非執行董事(「獨立非執行董事」)。

**For identification purpose only*

**僅供識別*

2. At least one INED must have appropriate professional qualifications or accounting or related financial management expertise as required under rule 5.05(2) of the GEM Listing Rules.
最少一名獨立非執行董事須具備創業板證券上市規則第5.05(2)條所規定的合適專業資格，或會計或相關財務管理專業知識。

Former partner of the Company's existing auditing firm is prohibited from acting as a member of the Committee for a period of one year commencing on the later of (a) the date of his ceasing to be a partner of the firm; or (b) the date of his ceasing to have any financial interest in the firm.

本公司現任審計事務所的前合夥人於：(a) 停止出任事務所合夥人之日；或(b) 停止於事務所擁有任何財務權益之日（以較後者為準）起一年內，不得出任委員會成員。

3. The chairman of the Committee shall be appointed by the Board and must be an INED.
委員會主席須由董事會委任，且必須為獨立非執行董事。
4. The company secretary of the Company, or in his absence, his/her representative, shall act as the secretary of the Committee. The Committee may from time to time appoint any other person with appropriate qualification and experience as the secretary of the Committee.
本公司的公司秘書或（倘其缺席）其代表須擔任委員會秘書。委員會可不時委任具備合適資格及經驗的任何其他人士為委員會秘書。

Authority

授權

5. The Committee is authorised by the Board:
委員會獲董事會授權：
- (a) to investigate any activity within its terms of reference;
在其職權範圍內調查任何活動；
- (b) to inspect all accounts, books and records of the Company;
查閱本公司所有賬目、賬冊及記錄；
- (c) to seek any information it requires from any employee and all employees are directed to cooperate with any request made by the Committee.
向任何僱員收集所需資料，本公司已指示所有僱員配合委員會的任何要求。

6. The Committee is authorised by the Board where necessary to obtain outside legal or other professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

委員會獲董事會授權於有需要時尋求外界法律意見或其他專業意見，倘認為有需要，亦可要求具備相關經驗及專業知識的外界人士出席會議。

7. The Committee shall be provided with sufficient resources to discharge its duties.

委員會須獲得充裕資源，以履行其職責。

Duties

職責

8. The Committee shall have the following duties:

委員會的職責為：

Relationship with the Company's External Auditors

與本公司外聘核數師的關係

- 8.1 (a) To make recommendation to the Board on the appointment, reappointment and removal of the external auditor;

就委任、重新委任及撤換外聘核數師向董事會提出建議；

- (b) to approve the remuneration and terms of engagement of the external auditor; and
批准外聘核數師的酬金及聘用條款；及

- (c) to consider any questions of resignation or dismissal of the external auditor and consider whether there are any matters that need to be brought to the attention of the shareholders of the Company.

考慮有關核數師辭任或辭退核數師的任何問題，並考慮有否任何需要本公司股東注意的事項。

- 8.2 To review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standard.

根據適用的準則，檢討及監察外聘核數師是否獨立及客觀，以及核數程序是否有效。

- 8.3 To discuss with the external auditor the nature and scope of the audit and reporting obligations before the audit commences.

應於核數工作開始前，與外聘核數師討論審計性質及範疇，以及申報責任。

- 8.4 (a) To develop and implement policy on the engagement of 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; and 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；及
- (b) to report to the board, (i) any matters in respect of which it considers that action or improvement is needed and (ii) recommendations as to the steps to be taken.
(i)就任何須採取行動改善的事項向董事會報告(ii)並提出建議。

Review of financial information of the Company

審閱本公司的財務資料

- 8.5 (a) To monitor 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 any significant financial reporting judgments contained therein. 監察本公司財務報表、年報及賬目、半年報告及（倘編製以供刊發）季度報告的完整性，並審閱該等文件所載的任何重大財務報告判斷。

In this regard, in reviewing the Company's annual report and accounts, half-year report and, if prepared for publication, quarterly financial information, before submission to the Board, the Committee shall focus particularly on:

委員會在向董事會提交上述報表及報告前，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其他有關財務報告的法律規定。

(b) To discuss problems and reservations arising from the interim and final audits, and any matters the external auditors may wish to discuss (in the absence of management where necessary).

討論源自中期及終期審計的問題及疑問，以及任何外聘核數師可能有意討論的事項（在有需要的情况下，管理層須避席）。

8.6 In regard to 8.5 above:

有關上文第8.5條：

(a) Members of the Committee must liaise with the Board, senior management and the person appointed as the Company's qualified accountant;

委員會成員應與董事會、本公司的高級管理層及獲委任為本公司合資格會計師的人士聯繫；

(b) the Committee must meet, at least once a year, with the Company's external auditors; and

委員會必須至少每年一次與本公司的外聘核數師會面；及

(c) 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 qualified accountant, compliance officer (or person occupying the same position), or external auditors.

委員會應考慮任何反映於（或可能須反映於）該等報告及賬目的重大或不尋常項目，並應適當考慮由本公司合資格會計師、合規主任（或出任相同職位的人士）或外聘核數師提出的任何事項。

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

監督本公司的財務報告制度、風險管理及內部監控制度

- 8.7 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，以及（除非有另設的董事會轄下風險管理委員會又或董事會本身會明確處理）檢討本公司的風險管理及內部監控制度。

- 8.8 (a) To discuss with the management the risk management and internal control 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; and

與管理層討論風險管理及內部監控制度，討論內容應包括發行人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；及

- (b) to ensure that management has discharged its duty to have effective systems.

確管理層已履行其職責，制定有效的制度。

- 8.9 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.

受董事會委託或主動研究風險管理及內部監控事項主要調查的任何所得資料及管理層的回應。

- 8.10 Where an internal audit function exists:

倘本公司有內部審核功能：

- (a) 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

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發行人內部有足夠資源運作，並且有適當的地位；及

- (b) to review and monitor the effectiveness of the internal audit function; and

檢討及監察內部審核功能的成效；及

- (c) to review reports issued by the internal audit department.

審閱內部審計部門發表的報告。

8.11 To review the Company's financial and accounting policies and practices.

檢討本公司的財務及會計政策及常規。

8.12 To review the external auditor's management letter, any material queries raised by the external auditor to management in respect of the accounting records, financial accounts or systems of control and management's response.

審閱外聘核數師致管理層的信函、檢討外聘核數師就會計記錄、財務賬目或監控制度向管理層提出的任何重大問題及管理層的回應。

8.13 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在外聘核數師致管理層信函中提出的事項。

8.14 To review the Company's statement on internal control systems (where one is included in the annual report) prior to endorsement by the Board.

於董事會核准前，審閱本公司的內部監控制度報告（倘包含於年報內）。

8.15 To consider the major findings of internal investigations and management's response.

研究內部調查所得的主要資料及管理層的回應。

8.16 To report to the Board on all matters set out in this Terms of Reference.

就本職權範圍所載的所有事項向董事會報告。

8.17 To establish a confidential communication channel for the chairman of the Committee to receive concerns raised by employees of the Company about possible improprieties in financial reporting, internal control or other matters including improper and personal use of bank accounts. The chairman of the Committee shall promptly communicate these concerns to the Committee, launch investigations and other follow-up actions.

為審核委員會主席設立保密溝通渠道，以得悉本公司僱員就財務報告、內部監控或其他事項（包括不當及私下使用銀行賬戶）可能存在的不當情況提出的問題。審核委員會主席須即時將該等問題轉達審核委員會、展開調查及其他跟進工作。

8.18 To consider any other matters specifically referred to the Committee by the Board including but not limited to the following:

研究董事會特別交託委員會處理的任何其他事項，包括但不限於：

- (a) to review the risk management and internal control systems of the Company, including the internal controls on bank account management and the monitoring of bank transactions on a quarterly basis in order to detect and prevent improper bank activities and transactions;
每季檢討本公司的風險管理及內部監控制度，包括銀行賬戶管理的內部監控及監察銀行交易，以查察及防止不當銀行活動及交易；
- (b) to review the report on bank account activities, material bank transactions and all incoming wire transfers on a quarterly basis to detect irregularities;
每季審閱銀行賬戶活動報告、重大銀行交易及所有收到的電匯，以查察違規行為；
- (c) to report irregularities (if any) to the Board and the audit committee immediately;
如發現違規行為，即時向董事會及審核委員會報告；
- (d) to review arrangements by which employees of the Company may, in confidence, raise concerns about possible improprieties in financial reporting, internal control or other matters. The Committee should ensure that proper arrangements are in place for the fair and independent investigation of such matters and for appropriate follow-up action;
and
檢討本公司僱員就財務報告、內部監控及其他事項可能存在的不當情況以保密方式提出問題的安插。委員會應確保已作出恰當安插，以公平及獨立地調查該等事項及作適當跟進；及
- (e) to review the findings of the Company's internal audit division from time to time.
不時審閱本公司內部審計部門的所得資料。

Annual General Meeting & Terms of Reference

股東週年大會及職權範圍

8.19 The chairman of the Committee (or in his/her absence, another Member (who must be an INED) of the Committee) shall attend the Company's Annual General Meeting and respond to shareholders' questions on the Committee's activities and responsibilities.

委員會主席（倘其缺席，則為另一委員會成員（必須為獨立非執行董事））須出席本公司股東週年大會，並為回應股東有關委員會活動及責任提出的問題作好準備。

8.20 A copy of these Terms of Reference will be made available to any person without charge upon request.

該等職權範圍的印刷本將應要求免費派發予任何人士。

Meetings

會議

9. The Committee shall meet at least four times a year. Additional meetings should be held if the Committee considers it necessary or upon request of the Company's external auditors.
委員會每年須至少召開四次會議。倘委員會認為有需要，或本公司外聘核數師要求，可召開額外會議。
10. The quorum of a meeting shall be any two Members, of whom one has to be an INED.
會議法定人數應為兩名成員，其中一名必須為獨立非執行董事。
11. Notice of any meetings of the Committee has to be given 7 days prior to any such meeting being held, unless all Members unanimously waive such notice. Irrespective of the length of notice being given, attendance of a meeting by a Member shall be deemed waiver of the requisite length of notice by the Member. Notice of any adjourned meeting is not required if the adjournment is less than 14 days.
倘召開任何委員會會議，必須於有關會議前七天發出通知，倘全體成員一致同意豁免該通知則除外。不論通知期長短，倘成員出席會議，得視為該成員已豁免所需的通知期。倘會議延期少於14天，委員會毋須就任何續會發出通知。
12. Proceedings of meetings of the Committee shall be governed by the provisions of the Articles of Association of the Company.
委員會的會議程序須受本公司的組織章程細則條文規管。
13. The secretary of the Committee shall keep full minutes of all Committee meetings. Draft and final versions of minutes of meetings of the Committee shall be sent to all Members for their comments and records respectively, in both cases within a reasonable period of time after each meeting.
秘書須保存所有委員會會議記錄。委員會會議記錄初稿及定本須於每次會議後的合理期間內，分別送交全體成員批註及作記錄之用。

14. The chairman of the Committee may require the chief financial officer of the Company and a representative of the Company's external auditors to attend the meetings. The Committee may, from time to time, invite any appropriate person to attend the meeting whenever it is necessary. However, only Members of the Committee are entitled to vote at the meetings. At least once a year, the Committee shall meet with the Company's external auditors without any executive Directors being present (except by invitation of the Committee).

本公司的首席財務官及本公司的外聘核數師代表一般須出席會議。倘委員會認為有需要，可不時邀請任何合適人士出席會議。然而，只有委員會成員方有權於會議上投票。委員會須至少每年一次與本公司的外聘核數師會面，而會面時毋須任何公司執行董事在場（獲委員會邀請則除外）。

Reporting Procedures

匯報程序

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

秘書或其代表須向董事會全體成員傳閱委員會會議記錄及報告。

16. The Committee shall report to the Board of its findings, decisions and recommendations.

委員會須向董事會報告其調查結果、決定及建議。

17. Reports to the Board and minutes of the Committee should be approved by the Committee before submitting to the Board.

董事會報告及委員會會議記錄於提呈董事會前須經委員會批准。

Company's internal audit division

本公司的內部審計部門

18. The Company's internal audit division will report to the Board from time to time and upon listing, will report to the audit committee on a quarterly basis. The internal audit division is mandated to monitor the design and operating effectiveness of internal controls, including the internal controls on prohibition of improper use of the Company's bank accounts, and report on its findings of any material deviations from the Company's policies and guidelines.

本公司的內部審計部門將不時向董事會報告，並將於上市後每季向審核委員會報告。內部審計部門獲授權監察內部監控制度的設計及運作成效（包括禁止不當使用本公司銀行賬戶的內部監控），並就任何嚴重偏離本公司政策及指引的情況報告其調查結果。

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