

# PEGASUS ENTERTAINMENT HOLDINGS LIMITED

## 天馬影視文化控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限責任公司)

### AUDIT COMMITTEE

#### 審核委員會

### TERMS OF REFERENCE

#### 職權範圍

#### **Constitution**

##### **組成**

1. The board of directors (the “**Board**”) of Pegasus Entertainment Holdings Limited (the “**Company**”) has resolved to establish a committee of the Board to be known as the Audit Committee (the “**Committee**”) at a meeting held on 5 October 2012.

天馬影視文化控股有限公司（「**本公司**」）的董事會（「**董事會**」）已於2012年10月5日舉行的會議議決成立董事委員會，將被稱為審核委員會（「**委員會**」）。

#### **Membership and Quorum**

##### **會議成員及法定人數**

2. The 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 non-executive directors of the Company (“**INEDs**”). A quorum shall be two members, of whom one has to be an INED.

委員會須由董事會從本公司的非執行董事當中委任，並須由三名或以上成員組成，其中絕大部分須為本公司獨立非執行董事（「**獨立非執行董事**」）。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。

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. At least one INED must have appropriate professional qualifications or accounting or related financial management expertise as required under rule 3.10(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”).

最少一名獨立非執行董事須具備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。

### **Secretary**

#### **秘書**

5. The company secretary of the Company, or in his absence, his representative, shall act as the secretary of the Committee (the “**Secretary**”). The Committee may from time to time appoint any other person with appropriate qualification and experience as Secretary.

本公司的公司秘書或（倘其缺席）其代表須擔任委員會秘書（「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。

### **Frequency of meetings**

#### **會議次數**

6. The Committee shall meet at least two 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兩次會議。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。

## **Notice of meetings**

### **會議通知**

7. Notice of any meetings of the Committee has to be given seven 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。

8. 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。

9. The Secretary 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。

10. The chief financial officer of the Company and a representative of the Company's external auditors shall normally 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 of the Company 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）。

## **Authority**

### **授權**

11. The Committee shall report to the Board any suspected frauds or irregularities, failures of internal control or suspected infringements of laws, rules and regulations which come to its attention.

委員會如發現任何懷疑欺詐或違規行為、內部監控失誤或懷疑觸犯法律、規則及規例等情況，必須向董事會報告。

12. 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。

13. 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。

14. 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**

The duties of the Committee shall be:

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

- 15.1 (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 that auditor and consider whether there are any matters that need to be brought to the attention of 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。
- 15.2 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。
- 15.3 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。
- 15.4 (a) To develop and implement policy on engaging 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; 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, identifying and making recommendations on any matters where action or improvement is needed.  
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

- 15.5 (a) To monitor the integrity of the Company's financial statements and the annual reports and accounts, half-year reports and, if prepared for publication, quarterly reports, and to review any significant financial reporting judgments contained in them.

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 reviewing these reports 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 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 review, if any, and final audit, and any matters the external auditors may wish to discuss (in the absence of management where necessary).

討論源自中期審閱(如有)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（在有需要的情況下，管理層須避席）。

15.6 In regard to 15.5 above:

有關上文第15.5條：

(a) Members of the Committee should liaise with the Board and senior management of the Company;

委員會成員應與董事會及本公司的高級管理層人士聯繫；

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

委員會必須至少每年兩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. It should give due consideration to any matters that have been raised by the staff responsible for the accounting and financial reporting function, 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屬下會計及財務匯報職員、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系統

15.7 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明確處理）檢討本公司的風險管理及內部監控系統。

15.8 To discuss the risk management and internal control systems with management to ensure that management has performed its duty to have effective systems. The discussion should include the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting functions.

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。有關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，及員工培訓課程及有關預算是否充足。

15.9 To consider major investigations 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.

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。

15.10 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;

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；

(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。

15.11 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。

15.12 To review the external auditor's management letter, any material queries raised by the external auditor to management about 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。

15.13 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。

15.14 To review arrangements 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排。委員會應確保已作出恰當安排，以公平及獨立地調查該等事項及作適當跟進。

15.15 To act as the key representative body for overseeing the Company's relations with the external auditor.

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。

15.16 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。

15.17 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 ensure the Company's practices and procedures with respect to connected transactions are adequate for compliance with the requirements under the Listing Rules;

確保本公司就關連交易有關的實務及程序足以符合上市規則的要求；

(b) to review from time to time as appropriate this Terms of Reference and recommend to the Board any necessary changes;

在適當情況下不時審閱本職權範圍，並向董事會建議任何必要的修訂；

(c) to report to the Board on the matters in the code provisions (as amended from time to time) under Appendix 14 of the Listing Rules; and

就上市規則附錄十四(經不時修訂)下之守則條文的有關事宜向董事會報告；及

(d) to consider other topics, as defined by the Board.

研究其他由董事會界定的課題。

## Annual general meetings and terms of reference

### 股東週年大會及職權範圍

15.18 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 meetings and be prepared to 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。

15.19 A copy of this 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。

## **Reporting procedures**

### **匯報程序**

16. The Secretary 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。

17. 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。

18. 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。

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Effective on 1 July 2016

於 2016 年 7 月 1 日生效