

# **CHINA NONFERROUS GOLD LIMITED**

## **Governance Practices Code Management System**

**June 2014**

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## 第一章 总则

### Chapter I General Provisions

**1.1** 为了明确公司管治中需要遵守的常规守则，特制定本制度。This System is formulated to clarify the practice code in corporate governance.

**1.2** 公司须在中期报告(及中期摘要报告)及年报(及财务摘要报告)中说明其于有关会计期间有否遵守本(守则)所载的守则条文。The Company must state whether they have complied with the code provisions hereunder for the relevant accounting period in their interim reports (and summary interim reports) and annual reports (and summary financial reports).

**1.3** 本制度中，“公司”指中国有色黄金有限公司，“出资企业”指中国有色黄金有限公司直接投资或间接投资的子公司。Herein, the “Company” refers to China Nonferrous Gold Limited and “funded enterprises” refer to the subsidiaries in which China Nonferrous Gold Limited makes direct or indirect investment.

**1.4** 本制度适用于中国有色黄金有限公司及其出资企业。This System is applicable to China Nonferrous Gold Limited and its funded enterprises.

**1.5** 各出资企业制定的相应制度或细则应报公司备案，对与本制度相抵触的以本制度为准。The appropriate systems or rules formulated by funded enterprises shall be reported to the Company for archiving, and the latter shall prevail in case that they conflict with this System.

## 第二章 董事

### Chapter II Directors

#### 2.1 董事会 The Board

##### 原则 Principle

本公司以一个行之有效的董事会为首；董事会负有领导及监控本公司的责任，并应集体负责统管并监督本公司事务以促使本公司成功。董事应该客观行事，所作决策须符合本公司利益。The Company is headed by an effective board which assumes responsibility for its leadership and control and is collectively responsible for promoting its success by directing and supervising its affairs. Directors should take decisions objectively in the best interests of the Company.

##### 守则条文 Code Provisions

**2.1.1** 董事会应定期开会，董事会会议应每年召开至少四次，大约每季一次。预计每次召开此等董事会定期会议皆有大部分有权出席会议的董事亲身出席，或透过其它电子通讯方法积极参与。因此，董事会定期会议并不包括以传阅书面决议方式取得董事会批准。The board should meet regularly and board meetings should be held at least four times a year at approximately quarterly intervals. It is expected regular board meetings will normally involve the active participation, either in person or through electronic means of communication, of a majority of directors entitled to be present. So, a regular meeting does not include obtaining board consent through circulating written resolutions.

**2.1.2** 董事会应订有安排，以确保全体董事皆有机会提出商讨事项列入董事会定期会议议程。Arrangements should be in place to ensure that all directors are given an opportunity to include matters in the agenda for regular board meetings.

**2.1.3** 召开董事会定期会议应发出至少 14 天通知，以让所有董事皆有机会腾空出席。至于召开其它所有董事会会议，应发出合理通知。Notice of at least 14 days should be given of a regular board meeting to give all directors an opportunity to attend. For all other board meetings, reasonable notice should be given.

**2.1.4** 所有董事应可取得公司秘书的意见和享用他(她)的服务，目的是为了确保董事会程序及所有适用规则及规例均获得遵守。All directors should have access to the advices of company secretary and enjoy his/her services, and the purpose is to ensure that Board procedures and all applicable rules and regulations are followed.

**2.1.5** 经正式委任的会议秘书应备存董事会及辖下委员会的会议纪录，若有任何董事发出合理通知，应公开有关会议纪录供其在任何合理的时段查阅。Minutes of board meetings and meetings of board committees should be kept by a duly appointed secretary of the meeting and should be open for inspection at any reasonable time on reasonable notice by any director.

**2.1.6** 董事会及其辖下委员会的会议纪录，应对会议上各董事所考虑事项及达致的决定作足够详细的记录，其中应该包括董事提出的任何疑虑或表达的反对意见。董事会会议结束后，应于合理时段内先后将会议纪录的初稿及最终定稿发送全体董事，初稿供董事表达意见，最后定稿则作其纪录之用。Minutes of board meetings and meetings of board committees should record in sufficient detail the matters considered and decisions reached, including any concerns raised by directors or dissenting views expressed. Draft and final versions of minutes should be sent to all directors for their comment and records respectively, within a reasonable time after the board meeting is held.

**2.1.7** 董事会应该商定程序，让董事按合理要求，可在适当的情况下寻求独立专业意见，费用由本公司支付。董事会应议决另外为董事提供独立专业意见，以协助有关董事履行其对本公司的责任。There should be a procedure agreed by the board to enable directors, upon reasonable request, to seek independent professional advice in appropriate circumstances, at the Company's expense. The board should resolve to provide separate independent professional advice to directors to assist them perform their duties to the Company.

**2.1.8** 若有大股东或董事在董事会将予考虑的事项中存有董事会认为重大的利益冲突，有关事项不应以传阅文件方式处理或交由辖下委员会处理(根据董事会会议上通过的决议而特别就此事项成立的委员会除外)，而董事会应就该事项举行董事会。在交易中本身及其联系人均没有重大利益的独立非执行董事应该出席有关的董事会会议。If a substantial shareholder or a director has a conflict of interest in a matter to be considered by the board which the board has determined to be material, the matter should not be dealt with through circulating documents or by board committees (excluding the committee specially established for this matter in accordance with the resolutions

passed on board meeting), and the board shall hold a board meeting for such matter. Independent non-executive directors who, and whose associates, have no material interest in the transaction should be present at that board meeting.

## 2.2 主席及行政总裁 Chairman and Chief Executive Principle

### 原则 Principle

每家上市公司在经营管理上皆有两大方面 — 董事会的经营管理和业务的日常管理。在董事会层面，这两者之间必须清楚区分，以确保权力和授权分布均衡，不致权力仅集中于一位人士。There are two key aspects of the management of every listed- the management of the board and the day-to-day management of business. There should be a clear division of these responsibilities to ensure a balance of power and authority, so that power is not concentrated in any one individual.

### 守则条文 Code Provisions

**2.2.1** 主席与行政总裁的角色应有区分，并不应由一人同时兼任。主席与行政总裁之间职责的分工应清楚界定并以书面列载。The roles of chairman and chief executive should be separate and should not be performed by the same individual. The division of responsibilities between the chairman and chief executive should be clearly established and set out in writing.

**2.2.2** 主席应确保董事会会议上所有董事均适当知悉当前的事项。The chairman should ensure that all directors are properly briefed on issues arising at board meetings.

**2.2.3** 主席应负责确保董事及时收到充分的信息，而有关信息亦必须完备可靠。The chairman should be responsible for ensuring that directors receive, in a timely manner, adequate information which must be complete and reliable.

### 建议最佳常规 Recommended Best Practices-How to Apply

**2.2.4** 主席其中一个重要角色是领导董事会。主席应确保董事会有效地运作，且履行应有职责，并及时就所有重要的适当事项进行讨论。主席应主要负责厘定并批准每次董事会会议的议程，在适当情况下，这过程中应计及其它董事提议加入议程的任何事项。主席可将这项责任转授指定的董事或公司秘书。One of the important roles of the chairman is to provide leadership for the board. The chairman should ensure that the board works effectively and performs its responsibilities, and that all key and appropriate issues are discussed by it in a timely manner. The chairman should be primarily responsible for drawing up and approving the agenda for each board meeting. He should take into account, where appropriate, any matters proposed by the other directors for inclusion in the agenda. The chairman may delegate this responsibility to a designated director or company secretary.

**2.2.5** 主席应有责任确保公司制定良好的企业管治常规及程序。The chairman should take responsibility for ensuring that good corporate governance practices and procedures are established.

**2.2.6** 主席应鼓励所有董事全力投入董事会事务，并以身作则，确保董事会行事符合公司最佳利益。The chairman should encourage all directors to make a full and active contribution to the board's affairs and take the lead to ensure that it acts in the best interests of the Company.

**2.2.7** 主席应至少每年与非执行董事(包括独立非执行董事)举行一次没有执行董事出席的会议。The chairman should at least annually hold with the non-executive directors (including independent

non-executive directors) a meeting without the executive directors present.

**2.2.8** 主席应确保采取适当步骤保持与股东有效联系，以及确保股东意见可传达到整个董事会。The chairman should ensure that appropriate steps are taken to provide effective communication with shareholders and that their views are communicated to the board as a whole.

**2.2.9** 主席应促进董事(特别是非执行董事)对董事会做出有效贡献，并确保执行董事与非执行董事之间维持建设性的关系。The chairman should facilitate the effective contribution of directors (non-executive directors in particular) to the board and ensure constructive relations between executive and non-executive directors.

## 2.3 董事会组成 Board Composition

### 原则 Principle

董事会应根据本公司业务而具备适当所需技巧和经验。董事会应确保其组成人员的变动不会带来不适当的干扰。董事会中执行董事与非执行董事(包括独立非执行董事)的组合应该保持均衡，以使董事会上有强大的独立元素，能够有效地做出独立判断。非执行董事应有足够才干和人数，以使其意见具有影响力。The board should have a balance of skills and experience appropriate to the requirements of the Company's business. It should ensure that changes to its composition can be managed without undue disruption. It should include a balanced composition of executive and non-executive directors (including independent non-executive directors) so that there is a strong independent element on the board, which can effectively exercise independent judgement. Non-executive directors should be of sufficient calibre and number for their views to carry weight.

### 守则条文 Code Provisions

**2.3.1** 本公司所有载有董事姓名的公司通讯中，应该明确说明独立非执行董事身份。The independent non-executive directors should be identified in all corporate communications that disclose the names of directors.

### 建议最佳常规 Recommended Best Practices-How to Apply

**2.3.2** 本公司所委任的独立非执行董事应占董事会成员人数至少三分之一。Independent non-executive directors appointed by the Company should account for at least 1/3 of board members.

**2.3.3** 本公司应在其网站上设存及提供最新的董事会成员名单，并列明其角色和职能，以及注明其是否独立非执行董事。The Company should maintain and provide on its website a list of its directors identifying their roles and functions and whether they are independent non-executive directors.

## 2.4 委任、重选和罢免 Appointments, Re-Election and Removal

### 原则 Principle

董事会应制定正式、经审慎考虑并具透明度的新董事委任程序，并应设定有秩序的董事接任计划。所有董事均应每隔若干时距即重新选举。本公司必须就任何董事辞任或遭罢免解释原因。The board should develop a formal, considered and transparent procedure for the appointment of new directors and work out plans for orderly succession for appointments. All directors should be subject to re-election at regular intervals. The Company must explain the reasons for the resignation or

removal of any director.

守则条文 Code Provisions

**2.4.1** 非执行董事的委任应有指定任期，并须接受重新选举。Non-executive directors should be appointed for a specific term, subject to re-election.

**2.4.2** 所有为填补临时空缺而被委任的董事应在接受委任后的首次股东大会上接受股东选举。每名董事(包括有指定任期的董事)应轮流退任，至少每三年一次。All directors appointed to fill a casual vacancy should be subject to election by shareholders at the first general meeting after appointment. Every director, including those appointed for a specific term, should be subject to retirement by rotation at least once every three years.

建议最佳常规 Recommended Best Practices-How to Apply

**2.4.3** 在厘定非执行董事的独立性时，「担任董事超过九年」足以作为一个考虑界线。若独立非执行董事在任已过九年，任何拟继续委任该名独立非执行董事均应以独立决议案形式由股东审议通过。董事会应在提议选任该名独立非执行董事的决议案随附的文件中，向股东列明董事会认为该名人士仍属独立人士的理由以及他们认为应重新选任其为董事的原因。Serving more than 9 years could be relevant to the determination of a non-executive director's independence. If an independent non-executive director serves more than 9 years, his further appointment should be subject to a separate resolution to be approved by shareholders. The board should give the reason why the board believes he/she is still independent and should be re-elected as director in the papers accompanying the resolution in which the independent non-executive is proposed to be elected.

**2.4.4** 本公司应设立提名委员会。提名委员会须以独立非执行董事占大多数。The Company should establish a nomination committee that comprises a majority of independent non-executive directors.

**2.4.5** 本公司应书面订明提名委员会具体的职权范围，清楚说明委员会的职权和责任。建议提名委员会应履行以下责任：The nomination committee should be established with specific written terms of reference which deal clearly with its authority and duties. It should perform the following duties:

(a) 定期检讨董事会的架构、人数及组成(包括技能、知识及经验方面)，并就任何拟作出的变动向董事会提出建议 review the structure, size and composition (including the skills, knowledge and experience) of the board in a regular manner and make recommendations on any proposed changes to the board;

(b) 物色具备合适资格可担任董事的人士，并挑选提名有关人士出任董事或就此向董事会提供意见； identify individuals suitably qualified to become board members and select or make recommendations to the board on the selection of individuals nominated for directorships;

(c) 评核独立非执行董事的独立性；及 assess the independence of independent non-executive directors; and

(d) 就董事委任或重新委任以及董事(尤其是主席及行政总裁)继任计划的有关事宜向董事会提出建议。 make recommendations to the board on the matters concerning the appointment or re-appointment of directors and succession planning for directors, in particular the chairman and the chief executive.

**2.4.6** 提名委员会应公开其职权范围，解释其角色以及董事会转授予其的权力。The nomination committee should make available its terms of reference explaining its role and the authority delegated to it by the board.

**2.4.7** 提名委员会应获供给充足资源以履行其职责。The Company should provide the nomination committee sufficient resources to perform its duties.

**2.4.8** 若董事会拟于股东大会上提呈决议案选任某人士为独立非执行董事，有关股东大会通告所附的致股东通函及 / 或说明函件中，应该列明董事会认为应选任该名人士的理由以及他们认为该名人士属独立人士的原因。Where the board proposes a resolution to elect an individual as an independent non-executive director at the general meeting, it should set out in the circular to shareholders and/or explanatory statement accompanying the notice of the relevant general meeting why they believe he should be elected and the reasons why they consider him to be independent.

## 2.5 董事责任 Responsibilities of Directors

### 原则 Principle

每名董事须不时了解其作为本公司董事的职责，以及本公司的经营方式、业务活动及发展。由于董事会本质上是个一体组织，非执行董事应有与执行董事相同的受信责任以及以应有谨慎态度和技能行事的责任。Every director must always know his responsibilities as a director of the Company and its conduct, business activities and development. Given the essential unitary nature of the board, non-executive directors have the same duties of care and skill and fiduciary duties as executive directors.

### 守则条文 Code Provisions

**2.5.1** 每名新委任的董事均应在首次接受委任时获得全面、正式兼特为其而设的就任须知，其后亦应获得所需的介绍及专业发展，以确保他们对本公司的运作及业务均有适当的理解，以及完全知道本身在法规及普通法、《上市规则》、适用的法律规定及其它监管规定以及本公司的业务及管治政策下的职责。Every newly appointed director of the Company should receive a comprehensive, formal and tailored induction on appointment. Subsequently he should receive any briefing and professional development necessary to ensure that he has a proper understanding of the Company's operations and business and is fully aware of his responsibilities under statute and common law, the Exchange Listing Rules, legal and other regulatory requirements and the Company's business and governance policies.

**2.5.2** 非执行董事的职能应包括但不限于下列各项：The functions of non-executive directors should include but not be limited to:

(a) 参与本公司董事会会议，在涉及策略、政策、公司表现、问责性、资源、主要委任及操守准则等事宜上，提供独立的意见；participating in board meetings of the Company to bring an independent judgement to bear on issues of strategy, policy, performance, accountability, resources, key appointments and standards of conduct;

(b) 在出现潜在利益冲突时发挥牵头引导作用；taking the lead where potential conflicts of interests arise;

(c) 应邀出任审计委员会、薪酬委员会、提名委员会及其它管治委员会成员；及 serving on the audit, remuneration, nomination and other governance committees, if invited; and

(d) 仔细检查本公司的表现是否达到既定的企业目标和目的，并监察汇报公司表现的事宜。scrutinizing the Company's performance in achieving agreed corporate goals and objectives, and monitoring performance reporting.

**2.5.3** 每名董事应确保能付出足够时间及精神以处理公司的事务，否则不应接受委任。Every director should ensure that he can give sufficient time and attention to the Company's affairs and should not accept the appointment if he cannot do so.

#### 建议最佳常规 Recommended Best Practices-How to Apply

**2.5.4** 所有董事应参与持续专业发展计划，发展并更新其知识及技能，以助确保其继续在具备全面信息及切合所需的情况下对董事会做出贡献。本公司应负责安排合适的发展计划并提供有关资金。All directors should participate in continuous professional development to develop and refresh their knowledge and skills. This is to ensure that their contribution to the board remains informed and relevant. The Company should be responsible for arranging and funding suitable training.

**2.5.5** 每名董事应于接受委任时向本公司披露(并于其后定期披露)其于公众公司或组织担任职位的数目及性质以及其它重大承担，其中必须提供公众公司或组织的名称以及显示其担任有关职务所涉及的时间。董事会应自行决定相隔多久做出一次披露。Each director should disclose (regularly disclose thereafter) to the Company at the time of his appointment the number and nature of offices held in public companies or organizations and other significant commitments. The identity of the public companies or organizations and an indication of the time involved must be disclosed. The board should determine for itself how frequently this disclosure should be made.

**2.5.6** 非执行董事作为与其它董事拥有同等地位的董事会成员，应定期出席董事会及其同时出任委员会成员的委员会(例如审计委员会、薪酬委员会或提名委员会)的会议并积极参与会务，以其技能、专业知识及不同的背景及资格做出贡献。非执行董事并应出席股东大会，对公司股东的意见有公正的了解。Non-executive directors and other directors, as equal board members, should give the board and any committees (for example audit committee, remuneration committee or nomination committee) on which they serve the benefit of their skills, expertise and varied backgrounds and qualifications through regular attendance and active participation. They should also attend general meetings and develop a balanced understanding of the views of shareholders.

**2.5.7** 非执行董事须透过提供独立、富建设性及有根据的意见对本公司制定策略及政策做出正面贡献。Non-executive directors should make a positive contribution to the development of the Company's strategy and policies through independent, constructive and informed comments.

## **2.6 资料提供及使用 Supply of and Access to Information**

### 原则 Principle

董事应获提供适当的适时资料，其形式及素质须使董事能够在掌握有关资料的情况下做出决定，并能履行其作为本公司董事的职责及责任。Directors should be provided in a timely manner with appropriate information in the form and quality to enable them to make an informed decision and perform their duties and responsibilities as directors.

### 守则条文 Code Provisions

**2.6.1** 董事会定期会议的议程及相关会议文件应全部及时送交全体董事，并至少在计划举行董

事会或其辖下委员会会议日期的三天前(或协议的其它时间内)送出。董事会其它所有会议在切实可行的情况下亦应采纳以上安排。For regular board meetings, and as far as practicable in all other cases, an agenda and accompanying board papers should be sent, in full, to all directors. These should be sent in a timely manner and at least 3 days before the intended date of a board or board committee meeting (or other agreed period).

**2.6.2** 管理层有责任向董事会及其辖下委员会提供充足的适时资料, 以使董事能够在掌握有关资料的情况下做出决定。管理层所提供的资料必须完整可靠。董事要恰当履行董事职责, 他们并不能在所有情况下皆单靠管理层主动提供的资料, 有时他们还需自行作进一步查询。任何董事若需要管理层提供其它额外(管理层主动提供以外) 的资料, 应该按需要再作进一步查询。董事会及每名董事应有自行接触本公司高级管理人员的独立途径。Management has an obligation to supply the board and its committees with adequate information, in a timely manner, to enable it to make informed decisions. The information supplied must be complete and reliable. To fulfill his duties properly, a director may not, in all circumstances, be able to rely purely on information provided voluntarily by management and he may need to make further enquiries. Where any director requires more information than is volunteered by management, he should make further enquiries where necessary. The board and individual directors should have separate and independent access to the Company's senior management.

**2.6.3** 所有董事均有权查阅董事会文件及相关资料。此等文件及相关资料的编备形式及素质应使董事会能就提呈董事会商议事项做出知情有根据的决定。若有董事提出问题, 本公司必须采取步骤以尽快做出尽量全面的响应。All directors are entitled to have access to board papers and related materials. These papers and related materials should be in a preparation form and quality sufficient to enable the board to make informed decisions on matters placed before it. Queries raised by directors should receive a prompt and full response from the Company, if possible.

## **第三章董事及高级管理人员的薪酬** **Chapter III Remuneration of Directors and Senior Management**

### **3.1 薪酬及披露的水平及组成 The Level and Make-Up of Remuneration and Disclosure**

#### 原则 Principle

本公司应披露其董事酬金政策及其它薪酬相关事宜的资料; 应设有正规而具透明度的程序, 以制订有关执行董事酬金的政策及厘订各董事的薪酬待遇。所定薪酬的水平应足以吸引及挽留公司成功营运所需的一众董事, 但公司应避免为此支付过多的酬金。任何董事不得参与订定本身的酬金。The Company should disclose its directors' remuneration policy and other remuneration related matters. The procedure for setting policy on executive directors' remuneration and all directors' remuneration packages should be formal and transparent. Remuneration levels should be sufficient to attract and retain directors to run the company successfully without paying more than necessary. No director should be involved in deciding his own remuneration.

守则条文 Code Provisions

**3.1.1** 本公司应设立具有特定成文权责范围的薪酬委员会；有关权责范围应清楚说明委员会的权限及职责。薪酬委员会的大部分成员应为独立非执行董事。The Company should establish a remuneration committee with specific written terms of reference; relevant terms of reference should clearly identify its authority and duties. Most members of the remuneration committee should be independent non-executive directors.

**3.1.2** 薪酬委员会应就其它执行董事的薪酬建议咨询主席及 / 或行政总裁，如认为有需要，亦可索取专业意见。The remuneration committee should consult the chairman and/or chief executive about their remuneration proposals for other executive directors. The remuneration committee should have access to professional advice if necessary.

**3.1.3** 薪酬委员会在权责范围方面应最低限度包括下列特定职责：The remuneration committee's terms of reference should include, as a minimum:

(a) 就本公司董事及高级管理人员的全体薪酬政策及架构，及就设立正规而具透明度的程序制订此等薪酬政策，向董事会提出建议；to make recommendations to the board on the Company's policy and structure for all directors' and senior management remuneration and on the establishment of a formal and transparent procedure for developing remuneration policy;

(b) 获董事会转授以下职责，即厘订全体执行董事及高级管理人员的特定薪酬待遇，包括非金钱利益、退休金权利及赔偿金额 (包括丧失或终止职务或委任的赔偿)，并就非执行董事的薪酬向董事会提出建议。薪酬委员会应考虑的因素包括同类公司支付的薪酬、董事须付出的时间及董事职责、集团内其它职位的雇用条件及是否应该按表现厘订薪酬等；to determine, with delegated responsibility by the board, the remuneration packages of individual executive directors and senior management, which should include benefits in kind, pension rights and compensation payments (including any compensation payable for loss or termination of their office or appointment); and to make recommendations to the board on the remuneration of non-executive directors. The committee should consider salaries paid by comparable companies, time commitment and responsibilities, employment conditions elsewhere in the group and whether salary should be determined based on performance;

(c) 透过参照董事会不时通过的公司目标，检讨及批准按表现而厘定的薪酬；to determine, based on performance, remuneration by reference to the corporate goals, reviews and approvals adopted by the board from time to time;

(d) 检讨及批准向执行董事及高级管理人员支付那些与丧失或终止职务或委任有关的赔偿，以确保该等赔偿按有关合约条款厘定；若未能按有关合约条款厘定，赔偿亦须公平合理，不会对本公司造成过重负担；to review and approve compensation payable to executive directors and senior management for any loss or termination of office or appointment to ensure that that it is consistent with contractual terms and is otherwise fair and not excessive;

(e) 检讨及批准因董事行为失当而解雇或罢免有关董事所涉及的赔偿安排，以确保该等安排按有关合约条款厘定；若未能按有关合约条款厘定，有关赔偿亦须合理适当；及 to review and approve compensation arrangements relating to dismissal or removal of directors for misconduct to ensure that they are consistent with contractual terms and are otherwise reasonable and appropriate; and

(f) 确保任何董事或其任何联系人不得自行厘订薪酬。to ensure that no director or any of his

associates is involved in deciding his own remuneration.

**3.1.4** 薪酬委员会应公开其职权范围，解释其角色及董事会转授予其的权力。The remuneration committee should make available its terms of reference, explaining its role and the authority delegated to it by the board.

**3.1.5** 薪酬委员会应获供给充足资源以履行其职责。The remuneration committee should be provided with sufficient resources to perform its duties.

*建议最佳常规 Recommended Best Practices-How to Apply*

**3.1.6** 执行董事的薪酬结构中，应有颇大部分的报酬与公司及个人表现挂钩。A significant proportion of executive directors' remuneration should link rewards to corporate and individual performance.

**3.1.7** 本公司应在其年度报告及账目内披露每名高级管理人员的酬金，并列出每名高级管理人员的姓名。The Company should disclose details of any remuneration payable to members of senior management, on an individual and named basis, in their annual reports.

**3.1.8** 凡董事会议决通过的薪酬或酬金安排为薪酬委员会先前议决不予通过者，董事会须在下一份年报中披露其通过该项决议的原因。Where the board resolves to approve any remuneration or compensation arrangements with which the remuneration committee disagrees, the board should disclose the reasons for its resolution in its next Corporate Governance Report.

## 第四章 问责及审计 Chapter IV Accountability and Audit

### 4.1 财务汇报 Financial Reporting

*原则 Principle*

董事会应平衡、清晰及全面地评核公司的表现、情况及前景。The board should present a balanced, clear and comprehensible assessment of the company's performance, position and prospects.

*守则条文 Code Provisions*

**4.1.1** 管理层应向董事会提供充分的解释及足够的资料，让董事会可以就提交给他们批准的财务及其它资料，做出有根据的评审。Management should provide sufficient explanation and information to the board to enable it to make an informed assessment of financial and other information put before it for approval.

**4.1.2** 董事应在《企业管治报告》中承认他们有编制账目的责任，审计师亦应在有关财务报表的审计师报告中就他们的申报责任做出声明。除非假设公司将会持续经营业务并不恰当，否

则，董事拟备的账目应以公司持续经营为基础，有需要时更应辅以假设或保留意见。若董事知道有重大不明朗事件或情况可能会严重影响本公司持续经营的能力，董事应在《企业管治报告》清楚显著披露及详细讨论此等不明朗因素。《企业管治报告》应载有足够资料，让投资者明白当前事件的严重性及意义。在合理和适当的范围内，本公司可参照年报其它有关部分。任何此等提述必须清楚明白，不得含糊，而《企业管治报告》不能只列出相互参照的提述而对有关事宜不作任何论述。The directors should acknowledge in the Corporate Governance Report their responsibility for preparing the accounts. There should be a statement by the auditors about their reporting responsibilities in the auditors' report on the financial statements. Unless it is inappropriate to assume that the company will continue in business, the directors should prepare the accounts on a going concern basis, with supporting assumptions or qualifications as necessary. Where the directors are aware of material uncertainties relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern, they should be clearly and prominently disclosed and discussed at length in the Corporate Governance Report. The Corporate Governance Report should contain sufficient information for investors to understand the severity and significance of matters. To a reasonable and appropriate extent, the Company may refer to other parts of the annual report. These references should be clear and unambiguous and the Corporate Governance Report should not contain only a cross-reference without any discussion of the matter.

**4.1.3** 有关董事会应平衡、清晰及明白地评审公司表现的责任，适用于年度报告及中期报告、其它涉及股价敏感资料的通告及根据《上市规则》规定须予披露的其它财务资料，以及向监管者提交的报告书以至根据法例规定须予披露的资料。The board's responsibility to present a balanced, clear and comprehensible assessment of the company's performance is applicable to annual report, interim report, other notifications involving stock price and other sensitive materials, other financial materials that should be disclosed in accordance with the Listing Rules, the reports submitted to the regulator and the materials that should be disclosed in accordance with laws.

#### 建议最佳常规 Recommended Best Practices-How to Apply

**4.1.4** 本公司应于有关季度结束后 45 天内公布及刊发季度财务业绩，而所披露的资料，必须能够让股东评核本公司的表现、财务状况及前景。本公司拟备任何此等季度财务报告时，应使用那些适用于其半年度及年度账目的会计政策。The Company should announce and publish quarterly financial results within 45 days after the end of the relevant quarter. These should disclose sufficient information to enable shareholders to assess the Company's performance, financial position and prospects. The Company's quarterly financial results should be prepared using the accounting policies of its half-year and annual accounts.

**4.1.5** 本公司一旦决定公布及刊发季度财务业绩，即应于其后的财政年度继续汇报截至第三个月及第九个月的季度业绩。若本公司决定不公布及刊发某一季度的财务业绩，即应刊发通告，解释这项决定的原因。Once the Company announces quarterly financial results, it should continue to do so for each of the first 3 and 9 months periods of subsequent financial years. Where it decides not to continuously announce and publish its financial results for a particular quarter, it should announce the reason(s) for this decision.

## **4.2 内部监控 Internal Controls**

### 原则 Principle

董事会应确保本公司的内部监控系统稳健妥善而且有效，以保障股东的投资及本公司的资产。The board should ensure that the Company maintains sound and effective internal controls to safeguard shareholders' investment and the Company's assets.

守则条文 Code Provisions

**4.2.1** 董事应最少每年检讨一次本公司及其附属公司的内部监控系统是否有效，并在《企业管治报告》中向股东汇报已经完成有关检讨。有关检讨应涵盖所有重要的监控方面，包括财务监控、运作监控及合规监控以及风险管理功能。The directors should at least annually conduct a review of the effectiveness of the Company's and its subsidiaries' internal control systems and report to shareholders that they have done so in their Corporate Governance Report. The review should cover all material controls, including financial, operational and compliance controls and risk management functions.

**4.2.2** 董事会每年进行检讨时，应特别考虑上市公司在会计及财务汇报职能方面的资源、员工资历及经验是否足够，以及员工所接受的培训课程及有关预算又是否充足。The board's annual review should, in particular, consider the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting function.

建议最佳常规 Recommended Best Practices-How to Apply

**4.2.3** 董事会每年检讨的事项应特别包括下列各项：The board's annual review should, in particular, consider:

(a) 自上年检讨后，重大风险的性质及严重程度的转变、以及本公司应付其业务转变及外在环境转变的能力；the changes, since the last annual review, in the nature and extent of significant risks, and the Company's ability to respond to changes in its business and the external environment;

(b) 管理层持续监察风险及内部监控系统的工作范畴及素质，及(如适用)内部审计功能及其它保证提供者的工作；the scope and quality of management's ongoing monitoring of risks and of the internal control system, and where applicable, the work of its internal audit function and other assurance providers;

(c) 向董事会(或旗下委员会)传达监控结果的详尽程度及次数；透过有关传达，董事会得以对本公司的监控情况及风险管理的有效程度建立累积的评审结果；the extent and frequency of communication of monitoring results to the board (or board committee(s)) which enables it to establish accumulative assessment results to the control of the Company and the effectiveness of risk management;

(d) 期内任何时候发生重大监控失误或发现重大监控弱项的次数，及因此导致未能预见的后果或紧急情况的严重程度，而该等后果或情况对本公司的财务表现或情况已产生、可能已产生或将来可能会产生的重大影响；及 significant control failings or weaknesses that have been identified during the period. Also, the extent to which they have resulted in unforeseen outcomes or contingencies that have had, could have had, or may in the future have, a material impact on the Company's financial performance or condition; and

(e) 本公司有关财务报告及遵守《上市规则》规定的程序是否有效。the effectiveness of the Company's processes for financial reporting and Listing Rule compliance.

**4.2.4** 作为《企业管治报告》的部分内容，本公司应以叙述形式披露其如何在报告期内遵守有关内部监控的守则条文。有关披露内容也应包括下列事项：The Company should disclose, in the Corporate Governance Report, a narrative statement on how they have complied with internal control code provisions during the reporting period. The disclosures should also include:

(a) 本公司赖以辨认、评估及管理所面对的重大风险所采取的程序； the process used by the Company to identify, evaluate and manage significant risks;

(b) 任何有助了解本公司风险管理程序及内部监控系统的额外资料； additional information facilitating an understanding to the Company's risk management processes and internal control system;

(c) 董事会承认其须对本公司的内部监控系统负责，并有责任检讨该制度的有效性； an acknowledgement by the board that it is responsible for the internal control system and reviewing its effectiveness;

(d) 本公司检讨内部监控系统是否有效所采取的程序； 及 the process used by the Company to review the effectiveness of the internal control system; and

(e) 本公司就处理于年度报告及账目内所披露的有关重要内部监控事项的重大问题所采取的程序。 the process used by the Company to resolve material internal control defects for any significant problems disclosed in its annual reports and accounts.

**4.2.5** 本公司应确保所披露的是有意义的资料，而且没有给人有误导的感觉。The Company should ensure that their disclosures provide meaningful information and do not give a misleading impression.

**4.2.6** 没有内部审计功能的本公司应每年检讨是否需要增设此项功能，然后在其《企业管治报告》内披露检讨结果。The Company without an internal audit function should review the need for one on an annual basis and should disclose the outcome of this review in the Corporate Governance Report.

### 4.3 审计委员会 Audit Committee

#### 原则 Principle

董事会应就如何应用财务汇报及内部监控原则及如何维持与公司审计师适当的关系做出正规及具透明度的安排。本公司根据《上市规则》成立的审计委员会须具有清晰的职权范围。The board should establish formal and transparent arrangements to consider how it will apply financial reporting and internal control principles and maintain an appropriate relationship with the Company's auditors. The audit committee established under the Listing Rules should have clear terms of reference.

#### 守则条文 Code Provisions

**4.3.1** 审计委员会的完整会议纪录应由正式委任的会议秘书(通常为公司秘书)保存。审计委员会会议纪录的初稿及最后定稿应在会议后一段合理时间内先后发送委员会全体成员，初稿供成员表达意见，最后定稿作其纪录之用。Full minutes of audit committee meetings should be kept by a duly appointed secretary of the meeting (who should normally be the company secretary). Draft and final versions of minutes of the meetings should be sent to all committee members for their comment and records, within a reasonable time after the meeting.

**4.3.2** 现时负责审计本公司账目的审计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，不得担任本公司审计委员会的成员：A former partner of the Company's existing auditing firm should be prohibited from acting as a member of its audit committee for a period of 1 year from the date of his ceasing:

(a)他终止成为该公司合伙人的日期；或 to be a partner of the firm; or

(b)他不再享有该公司财务利益的日期。to have any financial interest in the firm, whichever is later.

**4.3.3** 审计委员会的职权范围须至少包括下列工作：The audit committee's terms of reference should include at least:

与本公司审计师的关系 Relationship with the Company's auditors

(a)主要负责就外聘审计师的委任、重新委任及罢免向董事会提供建议、批准外聘审计师的薪酬及聘用条款，及处理任何有关该审计师辞职或辞退该审计师的问题；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 its resignation or dismissal;

(b)按适用的标准检讨及监察外聘审计师是否独立客观及审计程序是否有效；审计委员会应于审计工作开始前先与审计师讨论审计性质及范畴及有关申报责任；to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards. The audit committee should discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences;

(c)就外聘审计师提供非审计服务制定政策，并予以执行。就此规定而言，外聘审计师包括与负责审计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审计的公司的本土或国际业务的一部分的任何机构。审计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；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 audit committee should report to the board on any matters where action or improvement is needed and make recommendations on the feasible steps.

*审阅本公司的财务资料 Review of the Company's financial information*

(d)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(若拟刊发)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，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(若拟刊发)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：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 judgements contained in them. In reviewing these statements and reports before submission to the board, the committee should focus particularly on:

i. 会计政策及实务的任何更改； any changes in accounting policies and practices;

ii. 涉及重要判断的地方； major judgmental areas;

iii. 因审计而出现的重大调整； significant adjustments resulting from audit;

iv. 企业持续经营的假设及任何保留意见； the going concern assumptions and any qualifications;

v.是否遵守会计准则；及 compliance with accounting standards; and

vi.是否遵守有关财务申报的《上市规则》及其它法律规定； compliance with the Listing Rules and legal requirements in relation to financial reporting;

**(e)**就上述(d)项而言：—Regarding (d) above:-

i.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。委员会须至少每年与本公司的审计师开会一次；及 members of the committee should liaise with the board, senior management and the people hired by the Company as qualified accountants. The committee must meet, at least once a year, with the Company's auditors; and

ii.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、监察主任或审计师提出的事项； the committee should 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 qualified accountants, compliance officer or auditors;

*监管本公司财务申报制度及内部监控程序 Oversight of the Company's financial reporting system and internal control procedures*

**(f)**序检讨本公司的财务监控、内部监控及风险管理制度； to review the Company's financial controls, internal control and risk management systems;

**(g)**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；包括考虑公司在会计及财务汇报职能方面的资源、员工资历及经验是否充足，以及员工所接受的培训课程及有关预算又是否充足； to discuss the internal control system with management to ensure that management has performed its duty to have an effective internal control system. 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;

**(h)**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； to consider major investigation findings on internal control matters as delegated by the board or on its own initiative and management's response to these findings;

**(i)**如公司设有内部审计功能，须确保内部和外聘审计师的工作得到协调；也须确保内部审计功能在本公司内部有足够资源运作，并且有适当的地位；以及检讨及监察内部审计功能是否有效； 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;

**(j)**检讨集团的财务及会计政策及实务； to review the group's financial and accounting policies and practices;

**(k)**检查外聘审计师给予管理层的(审核情况说明函件)、审计师就会计纪录、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的回应； 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;

**(l)**确保董事会及时响应于外聘审计师给予管理层的(审核情况说明函件)中提出的事宜； to

ensure that the board will provide a timely response to the issues raised in the external auditor's management letter;

(m)就本守则条文所载的事宜向董事会汇报；及 to report to the board on the matters in this code provision; and

(n)研究其它由董事会界定的课题。to consider other topics, as defined by the board.

注：下文仅就如何遵守上述守则条文提出建议，并不属于守则条文部分内容。Notes: These are only intended to be suggestions on how compliance with this code provision may be achieved and do not form part of it.

1. 审计委员会或可考虑设立以下程序，以检讨及监察外聘审计师的独立性：The audit committee may wish to consider establishing the following procedure to review and monitor the independence of external auditors: -

i. 研究本公司与审计师之间的所有关系(包括有否提供非审计服务)；consider all relationships between the Company and the audit firm (including whether to provide non-audit services);

ii. 每年向审计师索取资料，了解审计师就保持其独立性以及在监察有关规则执行方面所采纳的政策和程序；有关规则包括就转换审计合伙人及职员的现行规定；obtain from the audit firm annually, information about policies and processes for maintaining independence and monitoring compliance with relevant requirements; relevant regulations include the existing regulations on rotation of audit partners and staff; and

iii. 至少每年在管理层不在场的情况下会见审计师一次，以讨论与审计费用有关的事宜、任何因审计工作产生的事宜及审计师想提出的其它事项；meet with the auditor, at least annually, in the absence of management, to discuss matters relating to its audit fees, any issues arising from the audit and any other matters the auditor may wish to raise.

2. 审计委员会或可考虑与董事会共同制定有关本公司雇用外聘审计师职员或前职员的政策，并监察应用此等政策的情况。审计委员会就此应可考虑有关情况有否损害(或看来会损害)审计师在审计工作上的判断力或独立性；The audit committee may wish to consider agreeing with the board the Company's policies on hiring employees or former employees of the external auditors and monitoring the application of these policies. The audit committee should then be in a position to consider whether there has been or appears to be any impairment of the auditor's judgement or independence for the audit.

3. 审计委员会一般应确保外聘审计师在提供非审计服务时其独立性或客观性不会受到损害。当评估外聘审计师于提供非审计服务的独立性或客观性时，审计委员会或可考虑以下事项：The audit committee should ensure that an external auditor's provision of non-audit services does not impair its independence or objectivity. When assessing the external auditor's independence or objectivity in relation to non-audit services, the audit committee may wish to consider:

i. 就审计师的能力和经历来说，其是否适合为本公司提供该等非审计服务；whether the skills and experience of the audit firm make it a suitable supplier of such non-audit services;

ii. 是否设有预防措施，可确保外聘审计师在提供此等服务时不会对其审计工作的客观性及独立性造成威胁；whether there are safeguards in place to ensure that there is no threat to the objectivity and independence of the audit because the external auditor provides non-audit services;

iii. 该等非审计服务的性质、有关费用的水平，以及就该审计师来说，个别服务费用和合计服务费用的水平；及 the nature of the non-audit services, the related fee levels and fee levels individually and in total relative to the audit firm; and

iv. 厘定审计职员酬金的标准。criteria for compensation of the individuals performing the audit.

4.有关审计委员会职责的进一步指引，本公司可参考国际证券事务监察委员会组织下的技术委员会于 2002 年 10 月发出的(审计师独立性原则及企业管治对监察审计师独立性所起的作用)(「Principles of Auditor Independence and the Role of Corporate Governance in Monitoring an Auditor's Independence」)一文。本公司可采用该指引所载有关审计委员会的职权范围，本公司也可就审计委员会的设立采用任何其它相等的职权范围。For further guidance, the Company may refer to the "Principles of Auditor Independence and the Role of Corporate Governance in Monitoring an Auditor's Independence" issued by the Technical Committee of the International Organization of Securities Commissions in October 2002. The Company may also adopt the terms of reference in those guides, or any other comparable terms of reference for establishing an audit committee.

**4.3.4** 审计委员会应公开其职权范围，解释其角色及董事会转授予其的权力。The audit committee should make available its terms of reference, explaining its role and the authority delegated to it by the board.

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

**4.3.6** 审计委员会应获供给充足资源以履行其职责。The audit committee should be provided with sufficient resources to perform its duties.

建议最佳常规 Recommended Best Practices-How to Apply

**4.3.7** 审计委员会的职权范围亦须包括：The terms of reference of the audit committee should also require it:

(a)检讨本公司设定的以下安排：本公司雇员可暗中就财务汇报、内部监控或其它方面可能发生的不正当行为提出关注。审计委员会应确保有适当安排，让本公司对此等事宜做出公平独立的调查及采取适当行动；及 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 audit committee should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action; and

(b)担任本公司与外聘审计师之间的主要代表，负责监察二者之间的关系。to act as the key representative body for overseeing the Company's relations with the external auditor.

## 第五章董事会权力的转授 Chapter V Delegation by the Board

### 5.1 管理功能 Management Functions

#### 原则 Principle

本公司应有一个正式的预定计划表，列载特别要董事会作决定的事项。董事会在代表本公司做出决定前，亦应明确指示管理层哪些事项须由董事会批准。The Company should have a formal schedule of matters specifically reserved for board approval. The board should give clear directions to management on the matters that must be approved by it before decisions are made on the Company's behalf.

#### 守则条文 Code Provisions

**5.1.1** 当董事会将其管理及行政功能方面的权力转授予管理层时，必须同时就管理层的权力，给予清晰的指引，特别是在何种情况下管理层应向董事会汇报以及在代表本公司做出任何决定或订立任何承诺前应取得董事会批准等事宜方面。When the board delegates aspects of its management and administration functions to management, it must, at the same time, give clear directions as to the management's powers, in particular, where management should report back and obtain prior board approval before making decisions or entering into any commitments on the Company's behalf.

**5.1.2** 本公司应将那些保留予董事会的职能及那些转授予管理层的职能分别确定下来；本公司也应定期作检讨以确保有关安排符合本公司的需要。The Company should formalize the functions reserved to the board and those delegated to management. It should review those arrangements periodically to ensure that they remain appropriate to the Company's needs.

#### 建议最佳常规 Recommended Best Practices-How to Apply

**5.1.3** 本公司应披露董事会与管理层之间的职责分工，以协助那些受企业决策影响者更了解董事会与管理层各自如何对本公司负责及做出贡献。The Company should disclose the respective responsibilities of the board and management to help those impacted by enterprise decisions better understand the accountabilities and contributions of the board and management to the Company.

**5.1.4** 董事应清楚了解既定的权力转授安排。为此，本公司应有正式的董事委任书，订明有关委任的主要条款及条件。Directors should clearly understand delegation arrangements in place. To this end, the Company should have formal letters of appointment for directors setting out the key terms and conditions of their appointment.

### 5.2 董事会辖下的委员会 Board Committees

#### 原则 Principle

董事会辖下各委员会的成立应订有书面的特定职权范围，清楚列载委员会权力及职责。Board

committees should be formed with specific written terms of reference which deal clearly with their authority and duties.

#### 守则条文 Code Provisions

**5.2.1** 若要成立委员会处理事宜，董事会应充分清楚的订明该等委员会的职权范围，让有关委员会能适当地履行其职能。Where board committees are established to deal with matters, the board should give them sufficiently clear terms of reference to enable them to perform their functions properly.

**5.2.2** 董事会辖下各委员会的职权范围应规定该等委员会要向董事会汇报其决定或建议，除非该等委员会受法律或监管限制所限而不能作此汇报(例如因监管规定而限制披露)。The terms of reference of board committees should require them to 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).

## 第六章 与股东的沟通 Chapter VI Communication with Shareholders

### 6.1 有效沟通 Effective Communication

#### 原则 Principle

董事会应尽力与股东持续保持对话，尤其是藉股东周年大会或其它全体会议与股东沟通及鼓励他们的参与。The board should be responsible for maintaining an on-going dialogue with shareholders and in particular, use annual general meetings or other general meetings to communicate with them and encourage their participation.

#### 守则条文 Code Provisions

**6.1.1** 在股东大会上，会议主席应就每项实际独立的事宜个别提出决议案。For each substantially separate issue at a general meeting, a separate resolution should be proposed by the chairman of that meeting.

注：「实际独立事宜」的例子包括董事提名，即每名候选人的提名应以独立决议案的方式进行。Note: An example of a substantially separate issue is the nomination of persons as directors. Accordingly, each person should be nominated by means of a separate resolution.

**6.1.2** 董事会主席应出席股东周年大会，并安排审计委员会、薪酬委员会及提名委员会(视何者适用而定)的主席，或在该等委员会的主席缺席时由另一名委员(或如该名委员未能出席，则其适当委任的代表)在股东周年大会上回答提问。董事会辖下的独立委员会(如有)的主席亦应在任何批准以下交易的股东大会上响应问题，即关连交易或任何其它须经独立批准的交易。The chairman of the board should attend the annual general meeting. He should also arrange the

chairmen of the audit, remuneration, nomination and any other committees (as appropriate) to attend. In their absence, he should invite another member of the committee or failing this his duly appointed delegate, to attend. These persons should be available to answer questions at the annual general meeting. The chairman of the independent board committee (if any) should also be available to answer questions at any general meeting to approve a connected transaction or any other transaction that requires independent shareholders' approval.

**6.1.3** 如召开股东周年大会，公司应安排在大会举行前至少足 20 个营业日向股东发送通知，而就所有其他股东大会而言，则须在大会举行前至少足 10 个营业日发送通知。The Company should arrange for the notice to shareholders to be sent for annual general meetings at least 20 clear business days before the meeting and to be sent at least 10 clear business days for all other general meetings.

## 6.2 以投票方式表决 Voting by Poll

### 原则 Principle

本公司应确保股东熟悉以投票方式进行表决的详细程序。The Company should ensure that shareholders are familiar with the detailed procedures for conducting a poll.

### 守则条文 Code Provisions

**6.2.1** 大会主席应确保在会议开始时已解释以投票方式进行表决的详细程序，然后回答股东有关以投票方式表决的任何提问。The chairman of a meeting should ensure that an explanation is provided of the detailed procedures for conducting a poll and answer any questions from shareholders on voting by poll.

## 第七章附则 Chapter VII Supplementary Provisions

**7.1** 本规定由投资者关系部制订，报董事会批准后施行，修改或终止时亦同。This System is formulated by Investor Relation Department. The board's approval shall go before its implementation, modification or termination.

**7.2** 本规定由投资者关系部解释与组织执行。The interpretation and implementation organization of this System is the responsibility of Investor Relation Department.

**7.3** 本规定自印发之日起施行。This System Provisions shall be effective as of the date of issuance.