福田實業(集團)有限公司
Fountain Set (Holdings) Limited

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審核委員會職權範圍書

Terms of Reference of the Audit Committee

（於 2026 年 11 月更新）

(Updated in November 2026)

1. 序言 Foreword

福田實業（集團）有限公司（「本公司」）董事（「董事」）會（「董事會」）已修訂及採納本審核委員會（「審核委員會」或「委員會」）職權範圍，以反映《香港聯合交易所有限公司證券上市規則》（「《上市規則》」）及其附錄 C1《企業管治守則》的相關要求。本職權範圍於 2026 年 11 月更新。

The board (the "Board") of directors (the "Director(s)") of Fountain Set (Holdings) Limited (the "Company") has revised and adopted these terms of reference of the audit committee of the Company (the "Audit Committee" or the "Committee") to reflect the relevant requirements of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and the Corporate Governance Code set out in Appendix C1 thereto. These terms of reference have been updated in November 2026.

2. 成員 Membership

審核委員會成員須由董事會從非執行董事中委任。委員會最少須由 3 名成員組成，必須以獨立非執行董事占大多數。

The Audit Committee shall be appointed by the Board from amongst the non-executive Directors. It shall consist of not less than 3 members, the majority of whom must be independent non-executive Directors.

委員會須至少有一名獨立非執行董事具備適當專業資格、或具備會計或相關財務管理專長（《上市規則》第 3.21 條）。

The Committee shall have at least one independent non-executive Director with appropriate professional qualifications, or accounting or related financial management expertise. (Rule 3.21 of the Listing Rules)

審核委員會主席須由董事會委任，並須為獨立非執行董事。

The Chairman of the Audit Committee shall be appointed by the Board and shall be an independent non-executive Director.

審核委員會秘書須由本公司之公司秘書或其代表出任。審核委員會可以不時委任擁有合適資歷及/或經驗的人選為審核委員會的秘書。

The Secretary of the Audit Committee shall be the company secretary of the Company or his/her representative. The Audit Committee may appoint from time to time any person with appropriate qualification and/or experience as the Secretary of the Audit Committee.

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現時負責審計公司帳目的核數公司的前任合夥人在以下日期（以日期較後者為准）起計 2 年內，不得擔任審核委員會的成員：(a) 該名人士終止成為該核數公司合夥人的日期；或 (b) 該名人士不再享有該核數公司財務利益的日期。（《企業管治守則》第 D.3.2 條）
A former partner of the audit firm currently responsible for auditing the Company's accounts shall not be a member of the Audit Committee within 2 years from whichever is the later of: (a) the date on which such person ceases to be a partner of the audit firm; or (b) the date on which such person ceases to have any financial interest in the audit firm. (Code Provision D.3.2)

3. 出席會議　Attendance at meetings

會議的法定人數為任何兩名成員，其中至少一名須為獨立非執行董事。
A quorum shall be any two members, at least one of whom shall be an independent non-executive Director.

本公司財務部門主管及內部核數部門主管及外聘核數師的代表一般均須出席會議。然而，審核委員會應每年最少 1 次在執行董事避席的情況下，與外聘核數師及內部核數師舉行會議，以討論與其核數費用有關之事宜、任何因核數而產生之事項及核數師可能提出之任何其他事宜。（《企業管治守則》第 D.3.3(e)(i)條）
The head of the Company's finance function, the head of the internal audit function and representatives of the external auditors shall generally attend the meetings. However, the Audit Committee shall meet with the external and internal auditors at least once a year, in the absence of the executive Directors, to discuss matters relating to the audit fees, any matters arising from the audit and any other matters the auditors may raise. (Code Provision D.3.3(e)(i))

會議可由成員親身出席、透過電話或視像會議進行。成員可透過會議電話或類似通訊器材或能讓全部與會人士聆聽對方聲音之電子通訊方式參與會議。
Meetings may be attended by members in person or through telephone or video conferencing. Members may participate in a meeting through a conference telephone or similar communication equipment or electronic means of communication that enables all persons participating in the meeting to hear each other.

於任何會議提呈之委員會決議案，須由出席成員以大多數票數通過。
Resolutions of the Committee put forward at any meeting shall be passed by a majority of the votes of the members present.

由全體成員簽署之書面決議案，其效力及作用與決議案於正式召開及舉行之委員會會議上通過無異。
A resolution in writing signed by all members shall be as valid and effectual as if it had been passed at a meeting of the Committee duly convened and held.

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4. 會議次數 Frequency of meetings

會議次數應不少於每年兩次。委員會主席、任何成員或本公司之外聘核數師可在其認為有需要時要求召開會議。
Meetings shall be held not less than twice a year. The Chairman of the Committee, any member or the Company's external auditors may request a meeting to be convened whenever they consider it necessary.

5. 權力 Authority

董事會授權審核委員會按照其職權範圍進行任何調查。審核委員會有權向任何雇員索取任何所需資料，而所有雇員亦獲指示與審核委員會合作，滿足其任何要求。 在必要時，審核委員會可要求本公司或其附屬公司任何僱員出席委員會會議接受提問。
The Audit Committee is authorized by the Board to investigate any 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 the Audit Committee in any request made by it. Where necessary, the Audit Committee may require any employee of the Company or its subsidiaries to attend a meeting of the Committee to answer questions.

審核委員會應獲供給充足資源以履行其職務。董事會授權審核委員會向外諮詢法律或其它獨立的專業意見（可經由公司秘書安排尋求獨立專業意見），費用由本公司承擔；如有需要，可邀請具備相關經驗及專業知識的外界人士出席會議。
The Audit Committee shall be provided with sufficient resources to perform its duties. The Audit Committee is authorized by the Board to obtain outside legal or other independent professional advice (which may be sought through arrangement by the company secretary), at the expense of the Company, and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

6. 職務 Duties

（一）與外聘核數師的關係
Relationship with the external auditors

(a) 主要負責就外聘核數師的任命、重新委任及罷免向董事會提供建議、批准外聘核數師酬金及聘用條款，及處理任何有關該核數師辭任或解聘該核數師的問題；
to be primarily responsible for making recommendations to the Board on the appointment, reappointment and removal of the external auditor, approving the remuneration and terms of engagement of the external auditor, and dealing with any questions of resignation or dismissal of that auditor;

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(b) 擔任本公司與外聘核數師之間的主要代表，負責監察二者之間的關係；並因應適用的專業及監管規定以及本公司與外聘核數師的整體關係，每年檢討及監察外聘核數師的獨立性及客觀性，以及核數程式的成效；審核委員會應於核數工作開始前與外聘核數師討論核數工作的性質及範疇以及申報責任；
to act as the principal representative of the Company for liaison with the external auditor and to oversee the relationship between them; to review and monitor annually the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable professional and regulatory requirements, taking into account the overall relationship between the Company and the external auditor; and to discuss with the external auditor the nature and scope of the audit and reporting obligations before the audit commences;

(c) 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協力廠商，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。審核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；
to develop and implement policy on the engagement of the 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 firm responsible for the audit, or any entity that a reasonable and informed third party, having knowledge of all relevant information, would reasonably conclude to be part of the firm nationally or internationally. The Audit Committee shall report and make recommendations to the Board on any matter requiring action or improvement;

（二）審閱財務資料

Review of financial information

(d) 監察財務報表以及年度報告及帳目、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：
to monitor the integrity of the financial statements and the annual report and accounts, the half-year report and, if prepared for publication, the quarterly report, and to review the significant financial reporting judgements contained in them. Before the statements and reports are submitted to the Board, the Committee shall review, in particular:

(i) 會計政策及實務的任何更改；
any changes in accounting policies and practices;

(ii) 涉及重要判斷的地方；
major judgemental areas;

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(iii) 因核數而出現的重大調整；
significant adjustments resulting from the audit;

(iv) 持續經營的假設及任何保留意見；
the going-concern assumptions and any qualifications;

(v) 是否遵守會計準則；及
compliance with accounting standards; and

(vi) 是否遵守有關財務申報的《香港聯合交易所證券上市規則》(「上市規則」) 及法律規定。
compliance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and other legal requirements in relation to financial reporting.

(e) 就上述(d)項而言:
In relation to (d) above:

(i) 審核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外聘核數師開會兩次；及
members of the Audit Committee shall liaise with the Board and senior management, and the Committee must meet the external auditors at least twice a year; and

(ii) 審核委員會應考慮於該等報告及帳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負責會計及財務彙報職能方面之同事、本公司內部審計部門主管或外聘核數師提出的事項；
the Audit Committee shall consider any significant or unusual items that are, or shall be, reflected or reported in such reports and accounts, and shall give due consideration to any matters raised by the staff responsible for the accounting and financial reporting functions, the head of the Company's internal audit function or the external auditors;

（三）監管本公司財務申報制度、風險管理及內部監控系統

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

(f) 至少每年檢討本公司的財務監控，以及（除非另設的董事會轄下風險委員會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，包括所有重大財務、營運及合規監控，並就檢討結果及任何須採取行動或作出改善的事項向董事會匯報及提出建議；
to review at least annually the Company's financial controls and, unless expressly addressed by a separate board risk committee or by the Board itself, the Company's risk management and internal control systems, including all material financial, operational and compliance controls, and to report and make recommendations to the Board on the findings of the review and any matters requiring action or improvement;

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(g) 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。討論內容應包括會計及財務彙報職能方面的資源、相關同事之資歷及經驗是否足夠，以及該等同事所接受的培訓課程及有關本公司預算是否充足；
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 shall include the adequacy of resources, qualifications and experience of staff of the Company's accounting and financial reporting function, and their training programmes and the Company's budget;

(h) 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；
to conduct investigations into significant findings of risk management and internal control matters and management's responses to them, whether on its own initiative or as delegated by the Board;

(i) 如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；
where the Company has an internal audit function, to ensure coordination 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) 檢討財務及會計政策及實務；
to review the financial and accounting policies and practices;

(k) 審閱外聘核數師致管理層的《審核情況說明函件》、外聘核數師就會計紀錄、財務帳目或監控系統向管理層提出的任何重大疑問及管理層的回應；
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 responses;

(l) 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；
to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;

(m) 就上市規則附錄 C1《企業管治守則》及《企業管治報告》條文的事宜向董事會彙報；
to report to the Board on matters in respect of the Corporate Governance Code and Corporate Governance Report as set out in Appendix C1 of the Listing Rules;

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(n) 檢討公司設定的以下安排：雇員可暗中就財務彙報、內部監控或其它方面可能發生的不正當行為提出關注。審核委員會應確保有適當安排，讓發行人對此等事宜作出公平獨立的調查及採取適當行動；及
to review arrangements by which employees of the Company can, in confidence, raise concerns about possible improprieties in matters of financial reporting, internal control or other matters. The Audit Committee shall ensure that proper arrangements are in place for fair and independent investigation of such matters and for appropriate follow-up action; and

(o) 研究其它由董事會界定所指派的課題。
to study other topics as defined and assigned by the Board.

7. 彙報程式 Reporting procedures

審核委員會的完整會議紀錄應由正式委任的會議秘書（通常為公司秘書）保存。審核委員會會議紀錄的初稿及最後定稿應在會議後一段合理時間內先後發送委員會全體成員，初稿供成員表達意見，最後定稿作其紀錄之用。（《企業管治守則》第 D.3.1 條）
Full minutes of Audit Committee meetings shall be kept by a duly appointed secretary of the meetings (usually the company secretary). Draft and final versions of the minutes of the Audit Committee meetings shall be sent to all members of the Committee for their comment and records within a reasonable time after the meetings. (Code Provision D.3.1)

秘書應將審核委員會的會議記錄及報告向董事會全體成員傳閱。
The secretary shall circulate the minutes of the meetings and reports of the Audit Committee to all members of the Board.

審核委員會應在本交易所網站及本公司網站上公開其職權範圍，解釋其角色以及董事會轉授予其的權力。（《企業管治守則》第 D.3.4 條）
The Audit Committee shall make available its terms of reference on the Exchange's website and the Company's website, explaining its role and the authority delegated to it by the Board. (Code Provision D.3.4)