



Audit and Risk Committee Charter

审计与风险管理委员会章程

China Track Limited

1. Introduction

介绍

- 1.1 The Audit and Risk Committee (**Committee**) is a committee of the board of directors (**Board**) of China Track Limited (**Company**).

审计与风险管理委员会(简称“委员会”)是 China Track Limited(简称“公司”)董事会的委员会。

- 1.2 This Charter sets out the role, authority, responsibilities, composition and procedural requirements of the Committee.

本章程设定了该委员会的职责、权利、责任、架构和程序要求。

2. Role and objectives

职责与目标

- 2.1 The role of the Committee is to assist the Board in fulfilling its responsibility for ensuring the integrity of the Company's financial reporting and the implementation of a sound system of risk management and internal control by monitoring, reviewing and advising or reporting to the Board on:

委员会的职责是：通过对以下事项的监督、审查以及建议或者向董事会汇报的方式，协助董事会履行其确保公司财务报告的完整性的责任，以及确保有效的风险管理和内部控制系统的实施的责任：

- (a) the reliability and integrity of the Company's financial reporting systems and processes;
公司财务报告系统和程序的可靠性和完整性；
- (b) the appropriateness of the accounting judgements or choices exercised by management in preparing the Company's financial statements;
管理层编制本公司财务报表时的会计判断或选择行使的恰当性；
- (c) the implementation and effectiveness of the Company's risk management and internal control policies and practices;
公司风险管理和内部控制政策与实际操作的实施和有效性；
- (d) the implementation and effectiveness of the Company's internal audit systems and processes;
公司内部审计系统和程序的实施和有效性；
- (e) the appointment and, if necessary, removal of the Company's external auditors and the work of, and relationship with, the external auditors; and

任命以及解聘 (若有必要) 公司外部审计师，以及该审计师的工作和与公司的关系；以及

- (f) the implementation and effectiveness of the Company's systems and processes for ensuring compliance with all applicable laws, regulations and Company policies.

为确保公司遵守所有适用法律、法规和公司政策而制定的系统和程序的实施和有效性。

3. Responsibilities

责任

- 3.1 In order to fulfil its responsibilities to the Board, the Committee will:

为履行其对董事会的责任，委员会将：

Financial reports

财务报告

- (a) review (including by asking the external auditors for an independent judgment about) the appropriateness and integrity of the accounting policies and principles adopted by management in the preparation and presentation of the financial reports and whether the financial disclosures in the notes to the financial reports made by management accurately portray the Company's financial condition, plans and long-term commitments;

审查管理层为准备和报告财务报表而设置的政策和条例的合理性和完整性（包括咨询外部审计师的相关独立意见），并审核管理层在财务报告附注中关于财务事项的披露是否准确地描述了公司的财务状况、计划和长期承诺；

- (b) review the financial reports for the half year and full year and related regulatory filings, and consider whether they are accurate, complete, consistent with information known to Committee members, and reflect the Company's accounting policies and principles;

审查半年和全年财务报表以及提交监管机关的文件，并且考虑它们是否准确、完整，与提供给委员会成员的信息是否一致，以及是否反映了公司的会计政策和规则；

- (c) receive and consider in connection with the half year and full year financial reports (and any quarterly reports, if applicable) a declaration from the Chief Executive Officer (CEO) and Chief Financial Officer (CFO) to the Board that, in their opinion, the financial records of the Company have been properly maintained and that the financial statements comply with appropriate accounting standards and give a true and fair view of the financial position and performance of the Company and that their opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively;

获取和考虑与半年和全年财务报表（和任何季度财务报表，若适用）相关的首席执行官（CEO）和首席财务官（CFO）对董事会有关财务报表的声明函，声明根据其意见公司财务记录已妥善保存，财务报表也符合相关对应的会计准则并真实及公正地反映了公司的财政状况及业绩，上述意见必须在完善的风险管理系统和高效率运作的内部控制的基础上提出；

- (d) review with management and the external auditors results of the audit.

与管理层和外部审计师一同就审计结果进行审查；

Internal control and risk management

内部控制和风险管理

3.2 In consultation with management:

与管理层协商：

- (a) prepare a risk profile which describes the material business risks facing the Group, including financial and non-financial matters and taking into account both the Group's legal obligations and the reasonable expectations of the Group's stakeholders (such as shareholders, employees, customers, suppliers, creditors, consumers and the broader community in which the Group operates); and

准备一份风险概况书，以描述集团所面临的包括财务和非财务的重大商业风险，并且将集团的法律责任和集团的利益相关者（例如股东、雇员、客户、供应商、债权人、消费者和集团所运营的更广泛群体）的合理预期考虑其中；以及

- (b) regularly review and update the risk profile and provide copies to the Board;

定期审查和更新风险概况书，并且向董事会提供副本；

- (c) review and report to the Board (at least annually) on the effectiveness of the Company's internal controls regarding:

审查并且向董事会汇报（至少每年）关于集团对以下事项实行的内部控制的有效性：

- (i) the Company's financial reporting systems and processes;

公司的财务报告系统及程序；

- (ii) due diligence for acquisitions and other new projects;

收购项目及其他新项目的尽职调查；

- (iii) compliance with confidentiality obligations; and

保密义务的遵守情况；以及

- (iv) information technology security.

信息技术安全。

- (d) review and report to the Board (at least annually) on the effectiveness of internal systems and processes for identifying, managing and monitoring material business risks, including:

审查并且向董事会汇报（至少每年）关于识别、管理和监控重大商业风险的内部系统和程序的有效性，包括：

- (i) breaches of contract or internal controls;

合同的违约或对内部控制的违反情况；

- (ii) litigation and claims; and

诉讼和索赔；以及

- (iii) fraud and theft.

诈骗与盗窃。

- (e) obtain regular reports from management on the occurrence and/or status of any material breaches of internal controls or other material risk exposures or incidents and report to the Board (at each Board meeting or earlier, if appropriate) on such breaches, exposures and incidents and generally whether material business risks are being managed effectively;

在任何严重违反内部控制和重大风险暴露或者意外发生之时并且/或在处于前述状态之时，向管理层取得相关的定期报告并向董事会汇报（在有可能的情况下，在每次董事会会议之时或者更早时候）关于此类违约、曝光和意外事件，以及重大商业风险是否在总体上得到有效的控制；

- (f) review the scope of the internal and external auditors' review of internal control and risk management, review reports on significant findings and recommendations, together with management's responses;

审查内部和外部审计师对内部控制和风险管理审核范围的报告，审查有关重大发现及建议的报告以及管理层的回应；

- (g) recommend to the Board any changes to the Company's internal control and risk management framework from time to time as appropriate;

在适当的时候，不时向董事会提出关于任何内部控制和风险管理架构改变的建
议；

Internal audit

内部审计

- (h) review with management and the internal auditor (if one is appointed), the scope and activity of the internal audit function;

与管理层和内部审计师（如有任命内部审计师的情况下）一同审查内部审计的范围和活动；

- (i) meet with the internal auditor and management to review internal audit reports and monitor management responses;
与内部审计师和管理层举行会议，共同审查内部审计报告和监控管理层回应；
- (j) meet separately with the internal auditor, at least once a year, to discuss any matters that the Committee or internal auditor believes should be discussed privately;
单独与内部审计师至少每年一次举行会议，讨论任何委员会或者内部审计师认为需要单独讨论的事项；
- (k) review the effectiveness of the internal audit activity;
审查内部审计活动的有效性；
- (l) ensure there are no unjustified restrictions or limitations, and consider and approve the appointment, replacement or dismissal of the internal auditor by management;
确保对内部审计师的任命、替换或者解聘没有无正当理由的阻挠或者限制，并且对管理层提出的对内部审计师的任命，替换或者解聘进行考虑和批准；

External audit

外部审计

- (m) review the external auditors' proposed audit scope and approach;
审查外部审计师提议的审计范围和方式；
- (n) meet with the external auditors to review reports, and meet separately, at least once a year, to discuss any matters that the Committee or auditors believe should be discussed privately;
与外部审计师一起举行会议以审查报告，至少举行每年一次的单独会议，以讨论任何委员会或审计师认为应当单独讨论的事项；
- (o) establish policies as appropriate in regards to the independence of the external auditor;
建立适当的关于外部审计师独立性的政策；
- (p) review the rotation of the audit engagement partner;
审查审计业务合伙人的轮换；
- (q) review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and the Company, including non-audit services, and discussing the relationships with the auditors;
通过向审计师取得关于其与公司的关系的声明，包括其提供的非审计服务，审查和确认外部审计师的独立性，并且与审计师一同讨论该关系；
- (r) review the performance of the external auditors, and consider the re-appointment and proposed fees of the external auditor and, if appropriate, conduct a tender of the audit. Any subsequent recommendation following the tender for the appointment of an

external auditor will be put to the Board and then if a change is approved it will be put forward to shareholders for their approval;

审查外部审计师的业绩，并且考虑对该外部审计师的再次选任以及提议的费用，并且，在有可能的情况下，举行审计招标。任何在招标之后的关于任命外部审计师的建议将会被董事会讨论，并且任何更换一旦被批准，此决定将会发送至股东以向其取得批准；

Compliance

合规性

- (s) consider the plans and processes for the Group's compliance activities;
考虑集团合规活动的计划和程序；
- (t) obtain regular updates from management and lawyers regarding compliance matters;
定期取得管理层和公司法律顾问有关合规性事宜的最新汇报；
- (u) review the effectiveness of the system for monitoring compliance with laws and regulations and the results of relevant management's investigation and follow-up (including disciplinary action) of any instances of non-compliance;
审查法律法规合规性监控体系的有效性与管理层对任何不合规情况进行调查和跟踪所取得的结果（包括惩罚措施）；
- (v) review the findings of any examinations by regulatory agencies;
核查监管机构的任何调查结果；

Reporting responsibilities

汇报责任

- (w) regularly report to the Board about Committee activities, issues and related recommendations;
定期向董事会汇报关于委员会活动，事项，和相关建议；
- (x) provide an open avenue of communication between internal audit, the external auditors, and the Board. For the purpose of supporting the independence of their function, the external auditor and the internal auditor have a direct line of reporting access to the Committee;
在内部审计师、外部审计师和董事会之间的提供开放的沟通渠道。为了支持其职责的独立性，外部审计师和内部审计师应有能直接与委员会沟通和汇报的途径；
- (y) report to the Board any material exposure to economic, environmental and social sustainability risks and, if the Company is exposed to such risks, how the Company should manage those risks;

向董事会报告任何经济，环境和社会持续性所暴露出的重大风险，如果本公司被面临此风险，公司该如何管理这些风险。

- (z) report annually to the Board regarding information to be provided in the Annual Report to shareholders, describing the Committee's composition, responsibilities and how they were discharged, and any other information required by law or the ASX Listing Rules;

每年向董事会汇报将在向股东发出的年度报告中提供的相关信息，描述委员会的构成、责任和履行方式，以及任何其他依法律和《澳交所上市规则》所规定的其他信息；

- (aa) review any other reports the Company issues that relate to the Committee's responsibilities;

审查由公司发布且与委员会职责相关的任何其他报告；

Related party transactions

关联方交易

- (bb) review and monitor related party transactions and investments involving the Company and its directors;

审查和监督关联方交易和与公司及其董事的有关联的投资；

Other responsibilities

其他责任

- (cc) perform other activities related to this Charter as requested by the Board;
应董事会要求，执行与本章程相关的其他活动；
- (dd) institute and oversee special investigations as needed;
根据需要开展和监督专项调查；
- (ee) confirm annually that all responsibilities outlined in this Charter have been carried out; and
每年确认本章程所规定各项责任的履行情况；并且
- (ff) evaluate the Committee's and individual members' performance on a regular basis.
定期评估委员会及其各成员的绩效。

4. Composition

构成

- 4.1 The Committee will comprise a minimum of three members, two of whom must be non-executive and independent directors.

委员会至少由 3 名董事会成员组成，其中至少两位为非执行独立董事。

- 4.2 All members must be financially literate (i.e. able to read and understand financial statements). At least one member must have expertise in financial and accounting matters. At least two members must have an understanding of the industry in which the Group operates.

所有成员必须具有财务方面的知识（能够阅读并且理解财务报告）。至少一名成员必须是金融和会计专业人员。至少两名成员必须对集团经营所设计的行业具有一定的理解。

- 4.3 The Board will nominate the Chair of the Committee from time to time. The Chair must be an independent director who is not the Chair of the Board.

董事会将在任何时候提名委员会主席。该主席必须是一位独立非执行董事并且不是董事会主席。

5. Procedural requirements

程序要求

- 5.1 The Committee will meet as required but not less than four times a year.

委员会每年应要求召开会议但不少于四次。

- 5.2 A quorum of the Committee will comprise two members, although all members are expected to attend (either in person or by conference call or similar means) and participate.

尽管所有董事会成员应出席并且参与会议（或者亲自出席，或者通过电话会议或其他类似方式），委员会会议的法定人数由两名董事会成员组成。

- 5.3 If the Chair of the Committee is absent from a meeting and no acting Chair has been appointed, the members present may choose one of them to act as Chair for that meeting.

如果委员会主席缺席会议并且没有履行所赋予的主席的职责，在达到法定人数的情况下，出席会议的成员可以选择他们其中一位来担任该会议的主席。

- 5.4 Meetings of the Committee may be held or participated in by conference call or similar means, and decisions may be made by circular or written resolution.

委员会会议可采用现场会议、电话会议或其他类似方式召开，决议可以通过传阅决议和书面决议的方式制定。

- 5.5 Each member of the Committee will have one vote.

每一名委员会成员各有一票投票权。

- 5.6 The Chair will not have a casting vote. If there is a tied vote, the motion will lapse.

主席不享有决定票。如果有票数相等的情况出现，该请求无效。

- 5.7 The Committee may seek such advice from any external parties as it may consider necessary or desirable to fulfil its objectives.

若委员会认为对履行其职责有必需，可能会向任何外部方寻求意见。

- 5.8 Following each meeting of the Committee, the Chair of the Committee will report to the Board on any matter that should be brought to the Board's attention and on any recommendation of the Committee that requires Board approval or action.

每次委员会会议之后，委员会主席将会向董事会汇报任何董事会应注意的事项和任何需要董事会批准同意或者执行的建议。

- 5.9 Minutes of meetings of the Committee will be prepared for approval by the Committee and circulated to the members of the Board (in the papers for the next Board meeting following the Committee meeting).

应制作会议记录并且通过委员会的核准，并且（在委员会会议后下一次董事会会议的文件中）分发至董事会成员。

- 5.10 The Company Secretary will attend meetings of the Committee and provide such assistance as may be required by the Chair of the Committee in relation to preparation of the agenda, minutes or papers for the Committee.

公司秘书将会应委员会主席的要求为准备委员会会议议程、会议纪要和会议文件提供协助。

- 5.11 As necessary or desirable, the Chair may invite members of management, including the head of internal audit and representatives of the external auditors or other external advisors, to be present at meetings of the Committee.

在有必需的情况下，主席将邀请管理层成员，包括内部审计师主管和外部审计师代表或其他外部顾问出席委员会会议。

6. Authority

权力

- 6.1 The Committee may in fulfilling its purpose and discharging its responsibilities:

为履行其宗旨和职责，委员会有如下权力：

- (a) conduct or authorise inquiries or investigations into any matters within its scope of responsibility;

举行或者授权对在其职责范围内的任何事项的质询或者调查；

- (b) retain lawyers, accountants or others to advise the Committee or assist in the conduct of any inquiries or an investigation;

聘请律师、会计师或其他人员为委员会提供建议或协助执行询问和调查；

- (c) have unrestricted access to and seek any information it requires from:

从以下人士中不受限制地获取任何信息：

- (i) management and staff; and

管理层和员工；以及

(ii) internal and external auditors (without management present),

内部审计师和外部审计师（无需管理层出席），

all of whom are directed to cooperate with the Committee's requests; and

上述所有人士均被指示就委员会的请求进行配合；及

(d) seek advice from external consultants or specialists where the Committee considers that necessary or appropriate.

在委员会认为必要或适当的情况下，向外部顾问或专家咨询意见。

7. Annual review

年度审查

7.1 The Committee will review its performance annually.

委员会将每年对其业绩进行自我评估。

7.2 The annual performance evaluation will have regard to the extent to which the Company has met its responsibilities in terms of this Charter.

年度业绩评估将审查公司是否达到此章程所设责任。

8. Review of this Charter

本章程的审查

8.1 The Committee is responsible for reviewing the effectiveness of this Charter and the operations of the Committee, and to make recommendations to the Board of any amendments to this Charter.

委员会应当审查本章程的有效性以及委员会的运行情况，以向董事会做出修改本章程的建议。

8.2 Any amendment to this Charter must be approved by the Board.

所有对本章程的修改必须经过董事会的批准。