

郑州煤矿机械集团股份有限公司
董事会审计委员会实施细则
于2015年12月24日第三届董事会第八次会议审议修订

**The Implementation Rules of the Audit Committee of the Board of Directors
of
Zhengzhou Coal Mining Machinery Group Co., Ltd.
as Amended at the Eighth Meeting of the Third Session of the Board of
Directors on 24 December 2015**

**第一章 总则
Chapter I General Provisions**

第一条 为强化郑州煤矿机械集团股份有限公司(「公司」)董事会决策功能,做到事前审计、专业审计,确保董事会对经理层的有效监督,完善公司治理结构,根据《中华人民共和国公司法》、《上市公司治理准则》、《香港联合交易所有限公司证券上市规则》、《公司章程》及其他有关规定,公司特设立董事会审计委员会,并制定本实施细则。

Article 1 In order to strengthen the decision-making function of the Board of Directors of Zhengzhou Coal Mining Machinery Group Co., Ltd. (“**the Company**”), achieve the pre-auditing and professional auditing, ensure the effective supervision on managers by the Board of Directors and optimize the corporate governance structure, the Company has set up the Audit Committee of the Board of Directors and formulated these Implementation Rules in accordance with the Company Law of the People’s Republic of China, the Code of Corporate Governance for Listed Companies, the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited, the Articles of Association and other relevant regulations.

第二条 董事会审计委员会是董事会下设的专业委员会,主要负责公司内、外部审计的沟通、监督和核查工作,监管风险管理及内部监控系统。

Article 2 The Audit Committee of the Board of Directors is a professional Committee under the Board of Directors and mainly responsible for the communication, supervision and inspection of the Company’s internal and external auditing works and oversight of risk management and internal control system.

**第二章 人员组成
Chapter II Composition**

第三条 审计委员会成员由三名非执行董事组成,其成员必须以独立非执行董事占大多数。成员中至少有一名为专业会计人士、具备适当专业资格、或具备适当的会计或相关的财务管理专长的独立非执行董事。

Article 3 The Audit Committee shall comprise three non-executive directors as members, and the majority of the Audit Committee members must be independent non-executive directors. The members shall include at least one independent non-executive director who shall be a professional accountant with appropriate professional qualifications or accounting or related financial management expertise.

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公司现任外聘审计机构的前任合伙人在其终止成为该外聘审计机构合伙人之日或不再享有现任外聘审计机构的财务利益之日(以日期较后者为准)起计一年内不得担任审计委员会成员。

A former partner of the Company's existing external auditing firm shall be prohibited from acting as a member of its the Audit Committee for a period of 1 year from the date of his ceasing to be a partner of the firm or to have any financial interest in the firm (whichever is later).

第四条 审计委员会委员由董事长、二分之一以上独立非执行董事或者全体董事的三分之一提名,并由董事会选举产生。

Article 4 The members of the Audit Committee shall be nominated by the Chairman of the Board or more than one-half of independent non-executive directors or one-third of all directors and shall be elected by the Board.

第五条 审计委员会设主任委员一名,由独立非执行董事委员担任,负责主持委员会工作;主任委员在委员内选举,并报请董事会批准产生。

Article 5 The Audit Committee shall have one chairman, who shall be independent non-executive director and shall be responsible for directing the works of the Committee. The Chairman of the Committee shall be voted from the members and shall be submitted to the Board of Directors for consideration and approval.

第六条 审计委员会任期与董事会一致,委员任期届满,连选可以连任。期间如有委员不再担任公司董事职务,自动失去委员资格,并由委员会根据上述第三至第五条规定补足委员人数。

Article 6 The term of office of the Audit Committee shall be in congruence with the term of the Board of Directors, and the Committee members may be re-selected upon the expiry of the current term of office. If any member ceases to be a director of the Company during his/her term of office, he/she shall lose his/her membership qualification automatically, and the vacancy shall be filled by the Committee in accordance with the provisions of Articles 3 to 5 above.

第七条 公司审计部为日常办事机构,负责日常工作联络和会议组织,以及与外聘核数师协调等工作。

Article 7 The Audit Department of the Company is a daily administrative body and responsible for the works of contacting daily works, organizing meetings, co-ordinating with external auditors and the like.

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第三章 职责权限 Chapter III Terms of References

第八条 审计委员会的主要职责权限：

Article 8 The major terms of references of the Audit Committee include:

与外部审计机构的关系

Relationship with external auditors

- (一) 提议聘请或更换外部审计机构，就外部审计机构的委任、重新委任及罢免向董事会提供建议，批准外部审计机构的薪酬及聘用条款，及处理任何有关该外部审计机构辞职或辞退该外部审计机构的问题；
to advise the employment or replacement of external auditor, to make 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 question of its resignation or dismissal;
- (二) 按适用的标准检讨及监察外部审计机构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外部审计机构讨论审计工作的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 shall discuss with the auditor the nature and scope of the audit and related reporting obligations before the audit commences;
- (三) 就外部审计机构提供非审计服务制定政策，并予以执行。就此本第八条第(三)款而言，「外部审计机构」包括与负责审计的公司处于同一控制、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。审计委员会应就任何须采取行动或改善的事项向董事会报告并提出建议；
to develop and implement policy on engaging an 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 knowing all relevant information would reasonably conclude to be part of the audit firm nationally or internationally. The Audit Committee shall report to the Board, identify and make recommendations on any matters where action or improvement is needed;
- (四) 与外部审计机构沟通并负责监察公司与外部审计机构的关系；
to communicate with external auditor and to be responsible for monitoring the relationship with external auditors;

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审阅公司的财务资料及其披露

To check and approve the financial statement of the Company and the disclosure

(五) 监察公司的财务报表以及年度报告及帐目、半年度报告及季度报告的完整性，并审阅报表及报告所载有关财务申报的重大意见。委员会在向董事会提交有关报表及报告前，应特别针对下列事项加以审阅：

to monitor integrity of the Company's financial statements and annual report and accounts, half-year report and quarterly reports, and to review significant financial reporting judgements contained in them. In reviewing these reports before submission to the Board, the Committee shall focus particularly on:

1. 会计政策及实务的任何更改；
any changes in accounting policies and practices;
2. 涉及重要判断的地方；
major judgmental area;
3. 因审计而出现的重大调整；
significant adjustments resulting from audit;
4. 企业持续经营的假设及任何保留意见；
the going concern assumptions and any qualifications;
5. 是否遵守适用的会计准则；及
compliance with accounting standards; and
6. 是否遵守有关财务申报的适用上市规则及法律规定；
compliance with the Listing Rules and legal requirements in relation to financial reporting;

(六) 就上述本条第(五)款而言：

Regarding (V) above:

1. 委员会成员应与董事会及高级管理人员联络。委员会须至少每年与公司的外部审计机构开会两次；及
members of the Committee shall liaise with the Board and senior management and the Committee must meet, at least twice a year, with the Company's auditors; and
2. 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，并应适当考虑任何由公司属下会计及财务汇报职员、监察主任或审计师提出的事项；
the Committee shall consider any significant or unusual items that are, or may need to be, reflected in the report and accounts, it shall give due consideration to any matters that have been raised by the Company's staff responsible for the accounting and financial reporting function, compliance officer or auditors;

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监管公司财务申报制度、风险管理及内部监控系统

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

- (七) 检讨公司的财务监控、内部监控及风险管理系统，评估公司是否存在重大风险管理及内部监控失误或弱项；
to review the Company's financial controls, internal control and risk management systems and to evaluate whether there is material failure or weakness in the risk management and internal control of the Company;
- (八) 监督公司的内部审计制度及其实施；
to supervise the Company's internal audit system and its implementation;
- (九) 审查公司内控制度，对重大关联交易进行审计；
to review the Company's internal control system, and to audit significant connected transactions;
- (十) 与管理层讨论风险管理及内部监控系统，确保管理层已履行职责建立的有效的该系统。讨论内容应包括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是否充足；
to discuss the risk management and internal control system with management to ensure that management has performed its duty to have effective systems. This discussion shall include the adequacy of resources, staff qualifications and experience, training programmes and budget of the Company's accounting and financial reporting function;
- (十一) 主动或应董事会的委派，就有关风险管理及内部监控事宜的重要调查结果及管理层对调查结果的回应的研究。评估上一年度后公司面临的重大风险的性质及严重程度的转变，以及公司应付其业务转变和外在环境转变的能力；
to consider major investigation 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 to evaluate the changes in the nature and extent of significant of the material risks the Company faces after the previous year and its ability in response to the changes in the business and the changes in external environment;
- (十二) 负责内部审计与外部审计之间的沟通，确保内部和外部审计机构的工作得到协调；也须确保内部审计功能在公司内部有足够资源运作，并且有适当的地位；以及检讨及监察其成效；
to be responsible for the communication between internal audit and external audit, 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;
- (十三) 检讨公司及其子公司的财务及会计政策及实务；
to review the financial and accounting policies and practices of the Company and its subsidiaries;

(十四) 检查外部审计机构给予管理层的有关审核情况说明的函件、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作出的回应；

to review the letter from the external auditor to the management concerning the explanation of audit situation, any material queries raised by the auditor to management about accounting records, financial accounts or systems of control and management's response;

(十五) 确保董事会及时回应于外部审计机构给予管理层的有关审核情况说明的函件中提出的事宜；

to ensure that the Board will provide a timely response to the issues raised in the letter from the external auditor to the management concerning the explanation of audit situation;

(十六) 就本第八条规定的事宜向董事会汇报；

to report to the Board on the matters in this code provision;

(十七) 研究其他由董事会界定的课题；

to consider other topics, as defined by the Board.

其它

Miscellaneous

(十八) 确保公司设定适当的安排让其员工可暗中就财务报表、风险管理及内部监控或其它方面可能发生的不当行为提出关注，检讨该等安排，并让公司对该等事宜作出公平独立的调查及采取适当行动；

to review arrangements employees of the Company can use, in confidence, to raise concerns about possible improprieties in financial reporting, risk management and internal control or other matters. The Audit Committee shall ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action;

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(十九) 向董事会汇报其决定或建议，但受法律或监管限制所限而不能作此汇报的除外；及

to report back to the Board on their decisions or recommendations, unless there are legal or regulatory restrictions on their ability to do so; and

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(二十) 公司董事会授予的其他事宜。

other issues authorized by the Board of the Company.

第九条 审计委员会对董事会负责，委员会的提案提交董事会审议决定。审计委员会应配合监事会的监事审计活动。

Article 9 The Audit Committee shall report to the Board, and the proposal raised by the Committee shall be decided by the Board. The Audit Committee shall cooperate with the Board of supervisors on the audit supervision.

第九(A)条 审计委员会须应董事长的邀请由主任委员，或在主任委员缺席时，由另一名委员或其授权代表出席股东周年大会，并在股东周年大会上回答提问。

Article 9 (A) The Chairman of the Board shall invite the Chairman of the Audit Committee, or another member of the Committee or failing this his duly appointed delegate in the absence of the Chairman of the Committee to attend the annual general meeting and to be available to answer questions at the annual general meeting.

第四章 决策程序

Chapter IV Decision-making Procedures

第十条 审计部负责做好审计委员会决策的前期准备工作，提供公司有关方面的书面资料：(一)公司相关财务报告；(二)内、外部审计机构的工作报告；(三)外部审计合同及相关工作报告；(四)公司对外披露信息情况；(五)公司重大关联交易审计报告；(六)公司风险管理及内部监控报告；(七)其他相关事宜。

Article 10 The Audit Department shall complete the first-phase preparations for the Audit Committee to make decision and provides related written materials: (i) related financial statements of the Company; (ii) the work statements of internal and external auditors; (iii) external audit contracts and related work statements; (iv) the Company's information disclosure situation; (v) the audit report of significant connected transaction of the Company; (vi) the risk management and internal control report of the Company; and (vii) other related matters.

第十一条 审计委员会会议，对审计部提供的报告进行评议，并将相关书面决议材料呈报董事会讨论，包括但不限于：(一)外部审计机构工作评价，外部审计机构的聘请及更换；(二)公司内部审计制度是否得到有效实施，公司财务报告是否全面真实；(三)公司对外披露的财务报告等信息是否客观真实，公司重大的关联交易是否合乎相关法律法规；(四)公司内财务部门、审计部门包括其负责人的工作评价；(五)其他相关事宜。

Article 11 The reports prepared by the Audit Department shall be appraised through discussion on the meetings of the Audit Committee, and related written materials of decisions shall be submitted to the Board for discussion, including but not limited to: (i) the job evaluation of external auditor and the employment and replacement of external auditor; (ii) the effective implementation of the internal audit system of the Company and the comprehensiveness and authenticity of the Company's financial statements; (iii) the objective authenticity of the disclosed information of the Company, such as financial statements, and the compliance of Company's significant connected transaction with related laws and regulations; (iv) the job evaluations of the Financial Department and Audit Department of the Company and these persons in charge such departments; and (v) other related matters.

第五章 议事规则

Chapter V Rules of Procedure

第十二条 审计委员会会议分为例会和临时会议，会议召开前七天须通知全体委员，会议由主任委员主持，主任委员不能出席时可委托其他一名委员(独立非执行董事)主持。

Article 12 The meetings of the Audit Committee include regular meeting and special meeting. All members must be notified seven days prior to the meeting. The meetings shall be chaired by the Chairman of the Committee who, if unable to attend the meeting, may appoint another member (being an independent non-executive director) to chair the meeting.

第十三条 审计委员会会议应由三分之二以上的委员出席方可举行；每一名委员有一票的表决权；会议做出的决议，必须经全体委员的过半数通过。

Article 13 The quorum of the meetings of the Audit Committee shall be two-thirds or more of all its members, each having one vote. Resolutions of the meetings shall be passed by a majority of all members.

第十四条 审计委员会会议表决方式为举手表决或投票表决；临时会议可以采取通讯表决的方式召开。

Article 14 The way of voting on the meeting of the Audit Committee shall be voting by a show of hands or voting by ballot; and the special meeting can be held by communication voting.

第十五条 审计部成员可列席审计委员会会议，必要时亦可邀请公司董事、监事及其他高级管理人员列席会议。

Article 15 The members of Audit Department may attend the meeting of the Audit Committee as non-voting participants, and the directors, supervisors and other higher management of the Company may also be invited to attend the meeting when necessary.

第十六条 审计委员会应获供给足够资源以履行其职责。其中包括但不限于，如有必要，审计委员会可以聘请中介机构为其决策提供独立专业意见，费用由公司支付。

Article 16 The Audit Committee shall be provided with sufficient resources to discharge its duties, including but not limited to that, if necessary, the Audit Committee may engage intermediaries to provide professional independent advices on its decisions at reasonable expense of the Company.

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第十七条 审计委员会会议的召开程序、表决方式和会议通过的议案必须遵循有关法律、法规、公司章程及本办法的规定。

Article 17 The convening procedure, voting pattern and the proposals passed in the meeting of the Audit Committee must follow relevant laws and regulations, the Articles of Association and the Rules of this procedure.

第十七(A)条 审计委员会会议讨论与有关委员会成员利益相关的议题时，相关委员应回避。

Article 17 (A) The topics concerning the interests of the Committee members shall be discussed on the meeting of the Audit Committee at the evasion of related members.

第十八条 审计委员会会议应当有记录，会议记录应对会议所讨论的内容作出完整记录，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。出席会议的委员应当在会议记录上签名；会议记录由公司董事会秘书保存。

Article 18 Minutes of meetings shall be kept for the meetings of the Audit Committee, and all contents discussed on the meeting shall be recorded in the minutes fully. Draft and final versions of minutes of the meetings shall be sent to all Committee members for their comment and records within a reasonable time after the meeting. All members who have attended the meetings shall sign on the minutes of the relevant meetings, and the minutes of meetings shall be kept by the secretary of the Board of the Company.

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第十九条 审计委员会会议通过的议案及表决结果，应以书面形式报公司董事会。

Article 19 The proposals and voting result passed on the meeting of the Audit Committee shall be submitted to the Board of the Company in written form.

第二十条 出席会议的委员及参加会议的其他人员均对会议所议事项有保密义务，不得擅自披露有关信息。

Article 20 All persons who have attended any of the meetings are subject to the obligations of confidentiality on all matters considered at the meetings and shall not disclose any of the relevant information without authorization.

第六章 附则

Chapter VI Supplementary Provisions

第二十一条 本实施细则已经取得董事会决议通过，自本公司境外上市外资股(H股)发行并上市之日起生效并施行。

Article 21 These Implementation Rules have been voted and adopted through the Board resolution and shall come into force and be implemented from the date, on which the overseas listed foreign shares (H-share) of the Company are issued and listed.

香港
上市规则
第3.22条
Article
3.22 of HK
Listing
Rules

第二十一(A)条 本实施细则将按适用的上市规则的要求在公司网站以及有关的证券交易所网站上公开。

Article 21(A) These Implementation Rules will be disclosed on the Company web sites and relevant web sites of Stock Exchange according to the applicable requirements of listing rules.

香港
上市规则
附录14
第C.3.4条
Article
C.3.4 of
Appendix
14 of HK
Listing
Rules

第二十二條 本實施細則未盡事宜，按國家有關法律、法規、適用的上市規則和公司章程的規定執行；本細則如與國家日後頒布的法律、法規、適用的上市規則或經合法程序修改後的公司章程相抵觸時，按國家有關法律、法規、適用的上市規則和公司章程的規定執行，並立即修訂，報董事會審議通過。

Article 22 The matters not covered in these Implementation Rules shall be implemented in accordance with the relevant laws and regulations of the PRC, applicable Listing Rules and the Articles of Association. Where these Rules conflict with any laws, regulations and applicable listing rules of the PRC issued afterward or the Articles of Association validly amended, the latter shall prevail and these Rules shall be revised immediately for approval by the Board.

第二十三條 本細則解釋權歸屬公司董事會。

Article 23 The Board of Directors of the Company shall reserve the right to interpret these Rules.

鄭州煤礦機械集團股份有限公司
董事會

The Board of Directors of
Zhengzhou Coal Mining Machinery Group Co., Ltd.

2015年12月24日
24 December, 2015