

# SIIC ENVIRONMENT HOLDINGS LTD.

## 上海實業環境控股有限公司\*

(Incorporated in the Republic of Singapore with limited liability)

(在新加坡共和國註冊成立的有限公司)

(the “Company”)

(簡稱「公司」)

### AUDIT COMMITTEE

#### 審計委員會

Singapore Exchange Securities Trading Limited (“SGX-ST”) Listing Manual (the “SGX listing Manual”), the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Exchange”) (the “Hong Kong Listing Rules”, collectively, the “Listing Rules”) and the Companies Act 1967 of Singapore require listed companies to establish an Audit Committee with written terms of reference which clearly set out the authority and duties of the committee.

新加坡證券交易所有限公司(「新交所」)上市手冊(「新交所上市手冊」)、香港聯合交易所有限公司(「聯交所」)證券上市規則(「香港上市規則」合稱為「上市守則」)及新加坡1967年公司法規定，上市公司應設立審計委員會，並制定書面職權範圍，明確界定委員會的權力及職責。

The role of the Audit Committee is to assist the Board with discharging its responsibility to:  
審計委員會的職能是協助董事會執行下列職責：

- 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.  
監察公司的財務報表以及年度報告及賬目、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。
- Safeguard the Company’s assets;  
保護公司資產；
- Maintain adequate accounting records;  
保存充足的會計記錄；
- Develop and maintain a robust and effective systems of internal controls (including financial, operational, compliance and information technology controls) and risk management systems [SGX listing Manual 719(1)]; and  
制定和保持健全有效的內部控制(包括財務、營運、合規和信息技術控制)系統和風險管理系統[新交所上市手冊第719(1)條]；和
- Review at least annually the adequacy and effectiveness of the Company’s internal controls, including financial, operational, compliance, information technology controls and risk management systems. [Provision 10.1(b) of CG Code 2018]  
最少每年審閱有關公司內部控制(包括財務、營運、合規和信息技術控制)和風險管理系統的適當性和有效性。[企業治理守則2018的準則10.1(b)]

The overall objective of the Audit Committee is to ensure that Management has created and maintained an effective control environment in the Company, and that Management demonstrates and stimulates the necessary aspect of the internal controls structure among all parties.

審計委員會的主旨是確保管理層在公司內建立並維護一個有效的控制環境，向各方說明內部控制必須遵從的方面，並促進各方對內部控制的遵從。

As a sub-committee of the Board, the Audit Committee provides a channel of communication between the Board, Management, the Internal Auditors and the External Auditors, on matters arising out of the internal and external audits.

作為董事會的附屬委員會，審計委員會為董事會、管理層、內部審計師和外部審計師之間的溝通提供了管道，討論從內部和外部審計產生的問題。

The terms of reference proposed for the Audit Committee are annexed hereto as the **Appendix A**.

審計委員會的職權範圍列於附件A。

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### TERMS OF REFERENCE FOR AUDIT COMMITTEE

#### 審計委員會職權範圍

#### 1. MEMBERSHIP

##### 成員

- 1.1 The Audit Committee (“AC” or the “Committee”) shall be appointed by the Board of Directors (the “Board”) from amongst its members, and shall comprise at least three (3) members. The composition of the Committee shall comply with the requirements of the Listing Rules as amended from time to time.

審計委員會(簡稱「委員會」)應由董事會(「董事會」)從董事中任命組成，至少有三(3)位成員。委員會的組成必須遵守不時更新的上市守則的要求。

- 1.2 Members shall be appropriately qualified to discharge their responsibilities. At least two members, including the Chairman, shall have recent and relevant accounting or related financial management expertise or experience, as the Board interprets such qualification in its business judgement. At least one (1) member must be an independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required under the Listing Rules.

成員必須具備履行相應職責的資格。至少兩位成員(包括主席)必須具有最新及相關會計或相關財務管理的專業知識或經驗，由董事會根據其商業經驗對此資格作出解釋。其中至少有一(1)名成員是須按上市守則相關規定，具備適當專業資格，或具備適當的會計或相關的財務管理專長的獨立非執行董事。

HK LR 3.21

A former partner or director of the Company’s existing auditing firm or auditing corporation should not act as member of the Committee for a period of two years from the date (whichever is later) of the person ceasing:

App 14  
-D.3.2

一個曾擔任公司現聘審計事務所或審計企業的合夥人或董事在以下日期(以日期較後者為準)起兩年內不得擔任公司委員會的成員之一：

- a) to be a partner of the auditing firm or director of the auditing corporation; or  
在他停止擔任審計事務所或審計企業的合夥人或董事的日期；或
- b) to have any financial interest in the auditing firm or auditing corporation.  
他在審計事務所或審計企業不再享有財務利益的日期。

- 1.3 A majority of members shall not be an immediate family member of an executive director of the Company or of any related corporation, who is or has been in the past three financial years, employed by the Company or any of its related companies and whose remuneration is determined by the Remuneration Committee.

多數的成員不應是公司執行董事或任何關聯企業的直系親屬，在過去三個財年內受僱於公司或其關聯企業且其薪酬由公司的薪酬委員會決定。

- 1.4 All members shall be non-executive Directors of the Company, a majority including the Chairman should be independent non-executive Directors. The Chairman shall be elected by members and shall be an independent non-executive Director. HK LR 3.21

所有成員都應是公司的非執行董事，其中大多數包括主席應是獨立非執行董事。委員會主席應由成員選舉產生，並應是獨立非執行董事。

- 1.5 An independent non-executive Director is one who is independent in conduct, character and judgement, and has no relationship with the Company, its related corporations<sup>1</sup>, its substantial shareholders<sup>2</sup> or its officers that could interfere, or be reasonably perceived to interfere with the exercise of the director's independent business judgement in the best interest of the Company. In addition, an independent non-executive Director must also satisfy the requirements under Rule 3.13 of the HK LR.

一位獨立非執行董事為在行為、品格及判斷方面具有獨立性的董事，且與公司、其關聯企業<sup>1</sup>、其主要股東<sup>2</sup>或公司高級人員之間不存在任何可影響或合理被認為可影響該董事為公司的最佳利益而行使獨立的商業判斷的關係。此外，一名獨立非執行董事也需符合香港上市規則第3.13條的要求。

If the Board wishes, in spite of the existence of one or more of these relationships as listed in the return (**Annex I**) referred to in clause 1.7 below, to consider a Director as independent, the Company should disclose in full the nature of the Director's relationship and bear responsibility for explaining why he should be considered independent.

如果董事會認為一位董事儘管存在下文第1.7條款中提到的確認書(附件1)中列出的一種或多種關係仍為獨立董事，公司應完全公佈該董事的關係性質並負責解釋認定該董事為獨立的原因。

- 1.6 On appointment, and thereafter, on an annual basis, every member shall complete the returns (**Annex 1 and Annex II**) as to his independence pursuant to the SGX listing Manual and the HK LR. The Board shall review the returns to decide if a Director is to be considered independent.

在受委任之時及之後，每位成員應根據新交所上市手冊及香港上市規則每年填寫兩份獨立性的確認書(附件1和附件2)。董事會將審查確認書以確定董事的獨立性。

The term "related corporation", in relation to the company shall have the same meaning as currently defined in the Companies Act 1967 of Singapore, which is a corporation that is the company's holding company, subsidiary, or fellow subsidiary.

有關公司的「關聯企業」的詞彙，將與新加坡1967年公司法現所註釋的擁有相同的意思，即關聯企業是公司的控股公司，子公司，或同集團子公司。

The term "substantial shareholder" shall refer to a person who is a shareholder who has an interest or interests in one or more voting shares (excluding treasury shares) in the company and the total votes attached to that share, or those shares, is not less than 5% of the total votes attached to all voting shares (excluding treasury shares) in the company, in line with the definition set out in section 2 of the Securities and Futures Act 2001 of Singapore..

有關「主要股東」的詞彙是指該人為於一家公司的一股或以上有表決權的股份(不包括庫存股)中擁有權益，且該股份或該等股份所附總投票權不少於該公司所有有表決權股份(不包括庫存股)所附總投票權的5%的股東，乃根據新加坡2001年證券和期貨法第2節中的定義。

- 1.7 An independent member shall immediately notify the Company Secretary of any change in circumstances that may result in him not being able to meet the criteria for independence.  
獨立成員應立即通知公司秘書任何可能使其不再符合獨立條件的情況變更。

The Board may, after considering the change in circumstances, require the resignation of the member, in compliance with provisions of the Companies Act, Code of Corporate Governance and the AC's terms of reference.

董事會可在考慮情況變更後，根據公司法，企業管治守則及委員會職權範圍要求該成員辭去成員職務。

The Board may, as a result of the resignation, re-constitute the Committee before the next scheduled meeting.

董事會可因該成員的辭職，在下次定期會議前重組委員會。

- 1.8 A member who wishes to retire or resign from Committee shall notify the Board in writing, giving at least one (1) month's notice.

任何一位成員擬自委員會退任或辭職，至少應提前一(1)個月以書面方式通知董事會。

- 1.9 The office of a member shall become vacant upon the member's death/resignation/retirement/removal or disqualification as a Director of the Company.

任何一位成員若死亡、辭職、退任、免職或喪失公司董事資格，其成員職務將被解除。

- 1.10 If for any reason, the total number of members shall fall below three (3), the Board shall as soon as possible within two (2) months and in any case, no later than three (3) months, of such occurrence, appoint such number of new members so that the total number of members is at least three (3).

出於任何原因，如果委員會的成員總數少於三(3)人，董事會應在該情況出現的兩(2)個月內，在任何情況下，都不得超過三(3)個月，盡快任命新成員，新成員的人數應使成員的總人數不少於三(3)人。

- 1.11 New members of the Committee shall receive an induction covering its terms of reference, and be provided with an overview of the Company's internal controls organisation and risk management system, if applicable.

新任委員會成員應收到一份涵蓋委員會職責範圍的介紹和公司內部控制組織和風險管理系統的概況介紹，如適用。

## 2. ADMINISTRATION

### 管理

#### 2.1 Meetings

##### 會議

- a) The meetings of the Committee may be conducted by means of telephonic/video conferencing or other methods of simultaneous communication by electronic or telegraphic means and the minutes of such a meeting signed by the Chairman shall be conclusive of any meeting conducted as aforesaid.

委員會會議可以通過電話會議／視頻會議或者其他以電子或電報方式同步溝通的形式進行，由委員會主席簽署的該會議的紀錄將作為上述會議的最終紀錄。

App 14-  
C.5.7 Note

- b) Meetings shall be held as least twice a year until such time the Company is required to release announcements of its quarterly results. In such event, meetings shall be held at least four times a year.

委員會應每年召開至少兩次會議直至公司需要每季度發佈業績公告。如此情況，應每年召開至少四次會議。

These meetings should be held:

這些會議應在下列時間召開：

- i) prior to the commencement of the annual external audit;  
在開展年度外部審計之前；
- ii) prior to the Board's approval of the quarterly (if applicable) and interim results;  
在董事會批准季度（如適用）及年中業績之前；
- iii) after the completion of the annual external audit and prior to the Board's approval of the final results.  
在完成年度外部審計之後和董事會批准全年業績之前。
- c) The External Auditors (“EA”) or the Internal Auditors (“IA”) may request a meeting if they consider that a meeting is necessary. The Committee meets with the EA, and with the IA, in each case without the presence of Management, at least annually.  
外部審計師（「外審」）或內部審計師（「內審」）主管在其認為需要時可要求召開會議。委員會至少每年在沒有管理層出席的情況下與外審及與內審會面。
- d) The Committee may invite the following to attend its meetings:  
下列人士應出席會議：

- Chairman of the Board  
董事會主席

- Chief Executive Officer  
首席執行官
  - Other Directors  
其他董事
  - Chief Financial Officer/Finance Director/Manager  
首席財務官／財務董事／經理
  - Representative of the IA  
內審代表
  - Representative of the EA  
外審代表
  - And other person deemed necessary  
任何其他適合出席會議的人士
- e) The Committee shall have full discretion to invite any Director or Management to attend its meetings.  
委員會將有權自行邀請任何董事或管理層出席會議。
- f) The Secretary of the Committee shall be the Company Secretary.  
委員會秘書將由公司秘書擔任。
- g) The Secretary shall attend all meetings and minute the proceedings thereof.  
秘書應出席所有會議並負責記錄會議紀要。
- h) The Secretary shall keep the minutes of all meetings of the Committee.  
秘書應保管所有委員會會議的會議記錄。
- i) Minutes of all meeting shall be confirmed by the Chairman of the meeting and circulated to all the members of the Committee. If the Chairman so decides, the minutes shall be circulated to other members of the Board. Any Director may, provided that there is no conflict of interest and with the agreement of the Chairman, obtain copies of minutes of Committee meetings.  
所有會議的會議記錄應由會議主席簽署並分發給全體委員會成員。主席可以決定將會議記錄分發給其他董事。任何董事在不存在利益衝突及徵得主席同意的前提下可取得委員會會議記錄的副本。
- j) The notice of each meeting of the Committee, confirming the venue, date and time and enclosing an agenda of items to be discussed, shall other than under exceptional circumstances, be forwarded to each member of the Committee at least three (3) working days prior to the date of the meeting.  
每次委員會會議的通知須列明會議地點、日期和時間，並附上會議議程，在會議召開日之前至少三(3)個工作日分發給各委員會成員，特殊情況除外。

## **2.2 Quorum**

### **法定人數**

The quorum shall be two (2) members, including at least one independent non-executive director.

法定人數為兩(2)位成員，其中至少一位是獨立非執行董事。

## **2.3 Voting**

### **表決**

A resolution shall be considered passed if:

在下列情況下，決議視為通過：

- a) There is a majority of votes passed in favour of the resolution during a meeting of the Committee, or  
在委員會會議上，大多數票通過決議；或
- b) There is agreement in writing by a majority of members entitled to participate in the decision.  
大多數有權參與決定的成員作出書面同意。

In the event of an equality of votes, the Chairman shall have a casting vote.

在贊成和反對票數相等的情況下，主席將有權投決定票。

Any member who has an interest in any matters being reviewed or considered by the Committee shall abstain from voting on the matter.

任何成員若在委員會審議或考慮的事項中存有利益關係，應放棄對該事項的表決權。

## **2.4 Resolution in Writing and Meetings**

### **書面決議案和會議**

A resolution in writing signed or approved via letter, email or facsimile by a majority of the Committee members shall be effective for all purpose as a resolution passed at a meeting of the Committee duly convened, held and constituted. Any such resolution may be contained in a single document or may consist of several documents all in like form signed by one or more members.

由多數委員會成員簽署或通過信件、電郵或傳真批准的決議案將於各方面有效，猶如於正式召開、舉行及構成的委員會會議上獲通過的決議案。任何有關決議案可包括一份或多份形式相近的由一位或多位成員簽署的文件。



### 3. AUTHORITY

#### 權利

The Committee is authorised by the Board to:–

董事會授權委員會：

- **Annually review** its terms of reference and its own effectiveness and recommend any necessary changes to the Board when the need arises due to changes in the relevant rules or when there are changes in the Company's structure, organisation and/or operations which affect the matters set out in the terms of reference  
每年審閱職權範圍、有效性並且推薦給董事會有關條文的變更或當公司架構、組織及／或營運的變更影響職權範圍所載事項變更
- **Assist the Board** in fulfilling its roles and responsibilities in accordance with the terms of reference.  
協助董事會根據職權範圍履行其角色和職責。
- **Seek any information** that it requires from any employee of the company within its terms of reference  
在職權範圍內，尋求有關公司員工的信息
- **Have direct and unrestricted access** to the representatives of the EA and the IA  
與外審及內審有直接且未限制的聯絡
- **Meet with any relevant person** of the company without the executive management present  
在高級管理層缺席情況下，與公司有關人士會面
- **Obtain independent professional advice** at the company's expense whenever deemed necessary  
公司付款情況下，在合理情況下取得獨立專業意見
- **Investigate** any matter within its terms of reference, with full access to and co-operation by Management and full discretion to invite any Director or executive officer to attend its meetings, and reasonable resources to enable it to discharge its functions properly.  
在其職權範圍內調查任何事件，與管理層保持聯繫並與其合作，有權自行決定邀請任何董事、執行人員來參與其會議，具有合理資源來適當行使其職權。

The Committee should:–

委員會應該：

- **Make** available its terms of reference, explaining its role and the authority delegated to it by the Board by including them on the Exchange’s website and the Company’s website. The terms of reference of the Committee shall be provided upon request and the role and function of the Committee should be explained in the Corporate Governance Report in the annual report of the Company.  
公開其職權範圍，於聯交所網站及公司網站解釋其角色及董事會轉授予其的權力。當有人提出要求提供委員會的職權範圍，公司須按要求提供。同時，公司亦應在公司年報中的《企業管治報告》中解釋委員會的角色及職能。  
App 14-D.3.4, E(a)
- **Make** arrangements to disclose in the corporate governance report in the annual report of the Company an explanation of the Committee’s recommendation of external auditor and the reason(s) (if any) where the Board disagrees with the Committee’s view on the selection, appointment, resignation or dismissal of the external auditors.  
凡董事會不同意委員會對甄選、委任、辭任或罷免外聘核數師事宜的意見，安排在公司年報中的《企業管治報告》中列載委員會建議的聲明，以及董事會持不同意見的原因（如有）。  
App 14-D.3.5
- **Be provided** with sufficient resources to perform its duties.  
獲供給充足資源以履行其職責。  
App 14-D.3.6

#### 4. DUTIES

職責

The duties of the Committee shall include:

委員會的職責將包括：

##### 4.1 Overseeing financial reporting

監督財務報告

The Committee shall:–

委員會應當：

- a) **Review and monitor** significant financial reporting issues and judgment to ensure the integrity of the financial statements and financial information provided by the company, in particular by reviewing the relevance and consistency of the accounting standards used by the company (i.e. entity level) and its group (i.e. consolidation level)  
審閱和監督重大財務報告問題和判斷以確保財務報表及公司所提供的財務信息的完整性，特別是透過審閱公司（即機構層面）和其集團（即合併報表）所使用的相關和一致性的會計準則

- b) **Review and report** to the Board at least annually adequacy and effectiveness of the Company's internal controls including financial, operational, compliance and information technology controls and risk management systems (such review can be carried out internally or outsourced to competent third parties)

至少每年審閱公司的內部控件制度是否充足與有效性包括財務、營運、合規性和信息技術控制和風險管理系統（此審閱可透過內部或聘用外包第三方執行）並向董事會匯報

- c) **Meet with the EA and IA**, in each case, without the presence of Management, at least annually, to discuss any problems and concerns they may have.

至少每年在沒有管理層出席的情況下與外審及內審開展會議以討論他們可能存有的任何問題和憂慮。

- d) **Assess and challenge**, where necessary, the correctness, completeness, and consistency of financial information (including interim reports) before submittal to the Board for approval or made public, focusing in particular on:–

有必要時，在呈交給董事會批准或公告前，評估和考核財務報告（包括中期報告）的正確性、完整性和一致性，特別側重於：

- Major risk and judgmental areas  
重大風險及判斷領域
- Internal controls, *inter alia*, over the safeguarding of the Group's cash, seals and other critical assets  
內部控制，特別是保護集團的現金，印章，和其他關鍵資產
- Compliance with critical accounting policies and practices, and any changes in them  
遵守重要會計政策和實踐及其變更
- Decisions acquiring a significant element of judgment  
需要判斷的重大因素的決定
- Extent to which the financial statements are affected by any unusual transactions in the year and how they are disclosed  
該年度內任何非常見交易影響財務報表的程度以及該等非常見交易披露情況
- Clarity of disclosures  
披露清晰度
- Significant adjustments resulting from the audit  
因審計而導致的重大調整
- Going concern assumption and any qualifications  
持續關注假設及任何保留意見

App  
14-D.3.3(d)

App  
14-D.3.3(j)

- Compliance with stock exchange and other legal requirements  
遵守各項證券交易所和其他法律規定
- Significant financial reporting issues with both executive Management and the EA  
有關執行層和外審的重大財務報告問題
- Other topics at the request of the Board  
董事會所要求的其他問題

e) **Regarding (d) above:**

就上述(d)項而言：

- Members of the Committee should liaise with the Board and senior management, and the Committee must meet at least twice a year with the Company's external auditors; and  
委員會成員須與董事會及高層管理人員聯絡。委員會須至少每年與公司的外聘核數師開會兩次；及
- The Committee shall consider any significant or unusual items that are, or may need to be, reflected in the report and accounts, and it should 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;  
委員會應考慮於該等報告及賬目中所反映或需反映的任何重大或不尋常事項，並須適當考慮任何由公司屬下會計及財務匯報職員、監察主任或核數師提出的事宜；

App  
14-D.3.3(e)

f) **Review** any formal announcements relating to the Company's financial performance.  
**審閱**有關公司財務情況的任何正式公告。

g) **Discuss** problems and concerns, if any, arising from the quarterly (if applicable), interim and final audits, in consultation with the EA and IA where necessary.  
與外審及內審在合理時候**討論**有關季度(如適用)、中期及末期業績存在的問題和憂慮(如有)。

h) **Review and ensure** assurance has been received from Chief Executive Officer ("CEO") (or equivalent) and Chief Financial Officer ("CFO") (or equivalent) that the financial records have been properly maintained, and that the financial statements give a true and fair view of the Company's operations and finances.

**審閱和確保**已接獲首席執行官(或同等職務)和首席財務官(或同等職務)的確認函，已妥為存置財務記錄且財務報表真實而公平反映公司的營運及財務狀況。

## 4.2 Overseeing internal controls and risk management

### 監督內部控制和風險管理

- a) **Discuss** the risk management and internal control systems with management to ensure that management has performed its duty to have an effective internal control systems. This discussion should include the adequacy of resources, staff qualifications and experience, training programs and budget of the Company’s accounting and financial reporting function;  
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，建立有效的內部監控系統，討論內容應包括考慮公司在會計及財務匯報職能方面的資源、員工資歷及經驗是否足夠，以及員工所接受的培訓課程及有關預算又是否充足； App  
14-D.3.3(g)
- b) **Consider** major investigation findings on risk management and internal control matters as delegated by the Board or on the Committee’s own initiative, as well as management’s response to these findings;  
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； App  
14-D.3.3(h)
- c) Review and oversee the internal control and financial and audit related risk management of the Group, including but not limited to review the finance statements and accounts of the Group, monitor the financial reporting procedure of the Group, and review and advise on the Group’s internal control system with the assistance of IA.  
審閱和監督集團的內部控制和財務與審計相關的風險管理，包括但不限於審閱集團的財務報告和審計數據、監督集團的財務匯報流程、及在內審的幫助下審閱和建議集團的內部控制系統。
- d) Work together with the Risk and Investment Management Committee of the Board (the “**Risk Committee**”) in respect of the Group’s risk management issues, including but not limited to:  
與董事會的風險和投資管理委員會（「**風險委員會**」）共同處理集團風險管理的相關事項，包括但不限於：  
  - **Coordinate with the Risk Committee** on its oversight on operational risk management, regulatory compliance, market compliance and information technology controls of the Group.  
與風險委員會協調監督由風險委員會主管的集團運營風險、法律合規、市場規則合規以及信息技術控制。
  - **Coordinate with the Risk Committee to assist the Board** in determining the Company’s overall level of risk tolerance, risk exposure, risk strategy and risk policies and oversee Management in the design, implementation and monitoring of such management and internal controls systems.  
與風險委員會協調並協助董事會確定公司整體的風險承受能力，風險承擔，風險策略和風險政策及監督管理層設計，實施和監督管理內部控制系統。App  
14-D.3.3(f)

- **Review the adequacy and effectiveness** of Company’s risk management of internal controls addressing financial, operational, compliance and information technology controls (such review can be carried out internally or with the assistance of any competent third parties).  
 審閱公司的內部控件制度是否充足與有效性包括財務、營運、合規性和信息技術控制（此審閱可透過內部或聘用外包第三方執行）。
- **Review and assess the effectiveness of the internal controls** (including risk management) systems established by management to identify, assess, manage, and disclose financial and non-financial risks (including those relating to compliances with existing legislation and regulation) at least once a year in compliance with Provision 10.1(b) of the Code with the support of the Risk Committee as the AC deems necessary.  
 至少每年一次審閱和評估管理層所實施的內部控制的有效性（包括風險管理）系統以確認，評估，管理，和披露財務和非財務風險（包括有關現有的憲法和條規的合規）以符合守則的準則10.1(b)；如果委員會認為必要，可以請風險委員會給予支持。
- **Ensure the internal controls are robust and effective** in addressing financial, operational and compliance risk with the necessary support from the Risk Committee.  
 在風險委員會的必要支持下，確保內部控制是穩固和有效的應對財務，營運和合規風險。
- **Comment**, with the necessary support from the Risk Committee, on the adequacy and effectiveness of internal controls including financial, operational, compliance and information technology controls and risk management systems in the Company’s Annual Report, including a statement on whether the Committee concurs with the Board’s opinion on the internal controls and risk management systems pursuant to Rule 1207(10) of the SGX listing Manual.  
 在風險委員會的必要支持下，在公司的年報中，包括委員會是否同意董事會就內部控制和風險管理系統根據新交所上市手冊第1207(10)條提出意見的聲明，評論內部控制包括財務、營運、合規性和信息技術控制和風險管理系統的充足性和有效性。
- **Review the company’s procedures and policy** for detecting fraud and whistleblowing, and ensure that arrangements are in place by which staff and any other person may, in confidence, raise concerns about possible improprieties in matters of financial reporting, financial control, or any other matters and for appropriate follow-up action to be taken.  
 審閱檢查欺詐和舉報的公司程序及政策，並確保員工及任何其他人士可以保密地告知有關財務報告、財務控制和其他事宜不恰當之處考量的安排已到位及採取適當的跟進行動。

- **Review the assurance** given by the CEO (or equivalent) and CFO (or equivalent) on the financial records, the Company's operations and finances as well as the effectiveness of the company's risk management and internal controls systems.  
審閱首席執行官(或同等職務)和首席財務官(或同等職務)提供有關財務記錄,公司的營運和財務以及公司的風險管理和內部控制系統的有效性的**確認函**。

### 4.3 **Overseeing internal and external audit processes**

#### 監督內部和外部審計過程

#### 4.3.1 **Internal Audit**

##### 內部審計

- Review, monitor, assess and evaluate annually** the adequacy, the effectiveness, independence, scope and results of the internal audit function in the overall context of the Company's risk management system.  
每年審閱, 監督, 評估和評價內部審計師在公司整體的風險管理系統的職能的充足性、有效性、獨立性、範圍和結果。
- Make recommendations to the Board on establishing an adequate, effective and independent internal audit function. Ensure internal audit function is adequately resourced, independent of the activities it audits and has appropriate standing within the company**  
就建立適當、有效及獨立的內部審計職能向董事會提出建議。確保內部審計職能具有充分的資源, 審計的獨立性和符合公司的性質
- Ensure internal audit function is performed by persons with the relevant qualifications, experience and skills in line with the company's nature, size, and complexity**  
確保內部審計職能是由擁有相關經驗, 資格和技能的人士執行並符合公司性質、規模和複雜性
- Ensure IA carry out its function according to the standards set by nationally or internally recognised professional bodies including the Standard for Professional Practice of Internal Auditing set by The Institute of Internal Auditors**  
確保內審根據國家或內部認可的專業機構所設定的標準包括內部審計協會所設定內部審計專業事務標準履行其職能
- Ensure an adequate budget** is allocated to the internal audit function, assuring its proper functioning  
確保內部審計功能具有足夠的經費, 以展開工作
- Review internal audit programme** with regards to the complementary roles of the internal and external audit functions  
有關內部和外部審計功能互補角度來審閱內部審計程序

- g) **Receive internal audit reports** or a periodic summary thereof  
接獲內部審報告或者定期總結
- h) **Receive a report** on the results of the IA's work on a periodic basis  
定期接獲內審工作結果的報告
- i) **Review and monitor management's responsiveness** to the internal auditor's findings and recommendations  
審閱和監督管理層對於內部審計師的發現和建議書的反映
- j) **Ensure IA** has direct and unrestricted access to the Chairman of the Board and the AC and unfettered access to all the company's documents, records, properties and personnel  
確保內審能直接並且未受限制地聯繫董事會主席和委員會及公司的所有文件，記錄，產業和人員
- k) **Participate in selection and approve** the appointment, removal evaluation and compensation of the IA  
參與遴選並批准內審的委任、免職評估及補償
- l) **Assess performance** and determine the remuneration of the IA, within company guidelines  
根據公司規定，評估內審的表現和決定其薪水

#### 4.3.2 External Audit

##### 外部審計師

- a) **Oversee the company's relations** with the EA  
監督公司與外審的關係
- b) **In connection with the terms of engagement to the EA, make recommendations to the Board** on selection, appointment, re-appointment, removal and resignation of the EA based upon a thorough assessment of the EA's functioning, manpower resources and experiences and approve the remuneration and terms of engagement of the EA, having regard with the size and complexity of the Company. This proposal should be submitted to the general meeting of shareholders for approval when there is a change of the EA. In respect of appointments and re-appointments of EA, evaluate the performance of the EA, taking into consideration the Audit Quality Indicators Disclosure Framework published by the Accounting and Corporate Regulatory Authority (ACRA).  
有關外審委任情況，有關外審功能評估，人力資源和經驗，向董事會推薦有關外審的遴選、委任、續任、罷免和辭任，在考慮公司的規模及複雜性的情況下，批准外審的薪酬及職權範圍。若外審有變化的話，該推薦應提交給股東大會批准。就委任及續任外審而言，根據會計及企業監管局發佈的審計質量指標披露框架評估外審的表現。

App  
14-D.3.7(b)

App  
14-D.3.3(a)



- c) **In connection with the terms of engagement for different EA for subsidiaries or significant associated companies of the Company, review and assess** such appointment of different EA would not compromise standard and effectiveness of the audit of the Company [SGX listing Manual716].

有關公司的子公司或重大的關聯公司的不同外審的聘用條款，審閱和評估聘用不同外審將不會影響公司的審計的標準和有效性[新交所上市手冊第716條]。

- d) **Review external audit fees** and recommend it for approval by the Board.  
審閱外審費用並推薦給董事會批准。

- e) **Review, monitor and assess** independence and objectivity of the EA annually. Steps to consider include:-

App  
14-D.3.3(b)

每年審閱，監督和評估外審的獨立性及客觀性。包括所考慮步驟如下：

- **Seek reassurance that the auditors and their staff** have no family, financial, employment, investment, or business relationship with the company and its group (other than in the normal course of business), based on a forwarded report by the EA(s)

根據外審提供的報告，來確定審計師及其員工與公司和集團並無親屬、財務、僱用、投資和商務關係（不包括一般性的商業交易）

- **Meet with** the external auditors, 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 external auditors may wish to raise;

至少每年在管理層不在場的情況下會見外聘核數師一次，以討論與核數費用有關的事宜、任何因核數工作產生的事宜及外聘核數師想提出的其它事項；

- **Seek from the audit firm**, on an annual basis, information about policies and processes for maintaining independence and monitoring the EA(s)' compliance with relevant regulatory requirements (e.g. audit partner rotation requirements, level of fees the company pays in proportion to the overall income of the firm, etc.)

每年從審計公司取得有關確保獨立性的政策或措施的信息，並且監督外審遵守有關法律法規的情況（諸如：審計合夥人輪換要求、公司支付費用佔公司整體收入的情況，等等）

- **Agree with the Board** and monitoring the company's policy for the employment of former employees of the EA

同意董事會並且監督公司採用前任僱員擔任外審的有關政策

- f) **Keep nature and extent of non-audit services provided by the EA(s) under review to ensure the EA's independence or objectivity is not impaired [SGX listing Manual1207(6)].** In doing so, the AC will:–  
監督由外審提供的非審計服務的性質和程度，以確保外審的獨立性和客觀性不會受到影響[新交所上市手冊第1207(6)條]。鑑於此，委員會將：
- Set and apply a formal policy specifying the types of non-audit services:  
制定和執行說明非審計性質服務的正式政策：
    - i. from which the EA are excluded;  
外審不可參與的領域；
    - ii. for which the EA can be engaged without referral to the AC;  
無須委員會推薦，外審可從事的領域；
    - iii. for which a case-by-case decision is necessary by the AC  
須委員會根據個案而決定的領域
  - Consider whether the skills and experience of the audit firm make it a suitable supplier of the non-audit services  
考慮審計公司的技能和經驗是否能提供適當的非審計的服務
  - Ensure safeguards are in place to provide assurance that the EA objectivity and independence is not impaired when performing non-audit services  
確保提供外審的客觀性和獨立性沒有受到提供非審計服務的影響
  - Consider the nature of the non-audit service and the related fee levels (both individually and in aggregate) relative to the audit fee  
考慮到非審計服務的性質和有關相比審計費的費用水平(考慮到個人和總體上)
- g) **Discuss with** the external auditors the nature and scope of the audit and reporting obligations before the audit commences;  
於核數工作開始前，先與外聘核數師討論核數性質和範圍及有關的申報責任；
- h) **Assess, at the end of the audit cycle,** the adequacy, effectiveness, independence, scope and results of the audit process by:–  
在審計季末，評估審計過程的適當性、有效性、獨立性、範圍和結果：
- Reviewing the EA's findings arising from the audit (including any issues that have subsequently been resolved), giving particular considerations to the key accounting and audit judgments (including why certain errors might remain unadjusted), the level of errors identified during the audit, and the obtained explanation from Management  
審閱外審從審計中所反映出的問題(包括隨即已解決的問題)，特別考慮重要會計和審計判斷(包括未調整的一定錯誤)，在審計過程中發現錯誤的程度並且從管理層取得的解釋

- Reviewing whether the auditor has met the agreed audit plan, and understanding the reasons for any changes, including changes in perceived audit risks, and the work undertaken by the EA to address those risks  
檢查審計師是否符合既定的審計計劃，並理解任何變更的原因並應對此類變更，包括審計風險的變化和外審的工作
  - Assessing the accuracy of the auditors in their handling of the key accounting and identified audit judgments, their responding to questions from the AC, and their commentary on the systems of internal controls  
評估審計師在處理主要會計、鑑定審計判斷、回覆委員會問題和對於內控系統的評價的準確性
  - Obtaining feedback about the conduct of the audit from the key people involved  
從相關主要人員獲得有關核數工作的反饋
- i) **Review audit representation letters** before consideration by the Board, giving particular consideration to matters that related to non-standard issues  
在董事會考量之前，**審閱審計呈現信函**，考慮有關非標準的事宜 App  
14-D.3.3(k),  
D.3.3(l)
- j) **Review content of the EA’s Management letter** in order to assess whether it is based on a good understanding of the company’s business, and monitor the responsiveness of Management to the recommendations made (or the reasons why they have not been acted upon)  
**審閱外審的管理層信件內容**，以評估是否基於對於公司業務的良好理解之上作出的，並且監督管理層對於有關建議的回應（或者是管理層並未回覆的原因）
- k) **Ensure the EA have direct and unrestricted access** to the Chairman of the AC and the Chairman of the Board  
**確保外審能直接並且未受限制地聯繫委員會主席及董事會主席**
- l) **Review** arrangements which employees of the group can use, in confidence, to raise concerns about possible improprieties in financial reporting, internal control or other matters; to ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up actions;  
**檢討**集團設定的以下安排：公司僱員可暗中就財務匯報、內部監控或其他方面可能發生的不正當行為提出關注；委員會應確保有適當安排，讓公司對此等事宜作出公平獨立的調查及採取適當行動； App  
14-D.3.7(a)
- m) **Report** to the Board on the above matters; and  
就上述事宜向董事會**匯報**；及 App  
14-D.3.3(m)
- n) **Consider** other topics, as defined by the Board.  
**研究**其他由董事會界定的課題。 App  
14-D.3.3(n)

### 4.3.3 Interested Person Transactions (“IPT”)

#### 關聯交易

- a) **Review IPTs** to consider whether they are on normal commercial terms and are not prejudicial to the interests of the company or its minority shareholders  
檢閱關聯交易來考慮該交易是否基於普通商業條款並沒有影響公司和小股東利益
- b) **Consider the need for a general mandate** for IPTs  
考慮是否需要給關聯交易出具全面委託書
- c) **Appoint an independent financial adviser** to advise on a general mandate  
委任一位獨立財務分析師就該全面委託書出具專業意見
- d) **Where a general mandate is being renewed, consider whether the methods or procedures for determining the transaction prices** are sufficient to ensure that the transactions will be carried out on normal commercial terms and will not be prejudicial to the interests of the issuer and its minority shareholders  
若需要重新出具全面委託書，考慮決定交易價格的方法或措施是否足夠來確保該交易是基於普通商業條款，並沒有影響公司和小股東的利益
- e) **Direct Management to present** the rationale, cost-benefit analysis and other details relating to IPTs subject to a specific mandate  
遵循特別委託書，指示管理層來呈現關於關聯交易的原理、成本有利分析和其他細節
- f) **Consider the need for independent advisers** to advise on IPTs subject to specific mandates  
遵循特別委託書，考慮委任獨立的專業人士就該關聯交易給出意見
- g) **Receive reports from Management and IA** on IPTs  
從管理層和內審處收取有關關聯交易的報告
- h) **Report to minority shareholders on its recommendations** on general and specific mandates  
就全面委託書和特別委託書，報告給小股東其建議
- i) **Ensure proper disclosure and reporting** to shareholders on IPTs as required by the SGX listing Manual.  
確保按照新交所上市手冊的規定向股東適當披露及報告關聯交易

#### 4.3.4 Fraud/Irregularity/Investigation

##### 欺詐／不正常的情況／調查

- a) To review and discuss with the EA, any suspected fraud or irregularity, or suspected infringement of any law, rules or regulations, which has or is likely to have a material impact on the Company's operating results or financial position, and Management's response.

就任何可疑欺詐、不正常的情況、可能違反法律法規而對於公司營運的財務表現有重大影響的情況和管理層反映，與外審審閱和討論。

- b) To oversee the establishment and operation of a whistleblowing policy and arrangements by which staff of the Company may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters and ensure that arrangements are in place for the independent investigations of such matters and for appropriate follow up actions. To also ensure that the Company publicly discloses, and clearly communicates to employees, the existence of a whistleblowing policy and procedures for raising such concerns.

監督舉報政策的制定和實施和有關員工保密提出有關財務報告事務或其他事情的問題的安排，並確保可以獨立調查的制定和實施和後續行動。同時確保公司公開披露並向僱員明確傳達已制定舉報政策和程序以便提出有關質詢。

#### 4.3.5 On Change of CFO (or its equivalent rank) [SGX listing Manual610(6)]

##### 首席財務官（或同等職務）的變更[新交所上市手冊第610(6)]

- a) AC to conduct exit interview with outgoing CFO (or its equivalent rank) to ensure that no issues relating to financial and operational policies of the Company.

委員會與離職的首席財務官（或同等職務）進行離職面談以確保公司的相關財務和營運政策未有問題。

- b) AC to review the appointment of CFO (or its equivalent rank) and provide negative confirmation statement "to the best of their knowledge and belief, after making all reasonable enquiries, nothing has come to the attention to the AC members to cause them to believe that the person appointed as CFO (or its equivalent rank) does not have the competence, character and integrity expected of a CFO (or its equivalent rank) of the listed issuer".

委員會審閱首席財務官（或同等職務）的任命和提供保證聲明確認函「就他們所知和信念，委員會成員並未引起他們關注導致他們相信被任命為一家上市發行人的首席財務官的人士（或同等職務）沒有身為一位首席財務官（或同等職務）該有的能力，品格和誠信。」

- c) AC be authorised to use whatever means necessary to conduct background checks including public searches to ensure that CFO (or its equivalent rank) is not linked to any offences which may affect his character, competence and integrity.

委員會授權一切必要的行動以進行背景調查包括公眾查冊以確保首席財務官（或同等職務）未有任何罪行可影響其能力，品格和誠信。

#### 4.3.6 Others matters

##### 其他事項

- a) To undertake such other reviews and projects as may be requested by the Board.  
承擔其他審閱工作和董事會所要求的項目。
- b) To undertake such other functions and duties as may be required by statutes or the Listing Rules, and by such amendments made thereto from time to time.  
承擔上市守則及有關法律規定；及不時對其所作之修訂的其他職責。

#### 5. REPORTING PROCEDURE

##### 報告程序

- a) The Committee shall report regularly to the Board on the exercise of its duties, and on the outcome of its reviews and discussions with the EA and its findings on any suspected fraud and irregularity, or suspected infringement of any Singapore law, rules or regulations, which has or is likely to have a material impact on the operating results or financial position of the Company as well as identifying those matters which it considers require action or improvement, and making recommendations as to the step to be taken. The activities that the Committee should report to the Board include:  
委員會應定期向董事會報告：履行職責情況、審查結果及與外審討論的結論，以及其發現的任何已經或可能對公司的經營業績或財務狀況造成重大影響的可疑欺詐或不規則行為或違反任何新加坡的法律、條規或規定的可疑事項、是否對此採取行動或改進情況並作出推薦建議。委員會應向董事會報告的活動包括：
  - i) the significant issues and judgements that the Committee considered in relation to the financial statements, and how these issues were addressed. Where the EA, in their review or audit of the company's year-end financial statements, raise any significant issues (e.g. significant adjustments) which have a material impact on the interim financial statements or financial updates previously announced by the company, the Committee should bring this to the Board's attention immediately. The Committee should also advise the Board if changes are needed to improve the quality of future interim financial statements or financial updates;  
委員會所考慮與財務報表有關的重大問題和判斷以及如何處理此等問題。如外審在審閱或審計公司年終財務報表時提出任何重大問題（如重大調整），對公司先前公佈的中期財務報表或財務更新有重大影響，委員會應立即提請董事會垂注。委員會亦應告知董事會是否需要作出更改以提高日後中期財務報表或財務更新的質量；
  - ii) the Committee's assessment of the adequacy and effectiveness of internal controls and risk management systems;  
委員會評估內部控制和風險管理系統的充足性和有效性；
  - iii) the Committee's assessment of the adequacy, effectiveness and independence of the internal audit function;  
委員會評估內部審計職能的充足性、有效性和獨立性；

- iv) the Committee's assessment of the independence and objectivity of the external auditors, taking into consideration the requirements under the Accountants Act 2004 of Singapore, including but not limited to, the aggregate and respective fees paid for audit and non-audit services and the cooperation extended by Management to allow an effective audit; and  
委員會根據新加坡2004年會計師法的規定評估外部審計師的獨立性和客觀性，包括但不限於就審計及非審計服務支付的總費用和各有關費用，以及管理層為便於有效審計而進行合作；及
- v) the Committee's assessment of the quality of the work carried out by the external auditors, and the basis of such assessment, such as the use of ACRA's Audit Quality Indicators Disclosure Framework.  
委員會評估外部審計師所進行工作的質量，和進行有關評估的依據，如採用會計及企業監管局之審計質量指標披露框架。
- b) The AC shall, after each Committee meeting, send the Board a report on its findings and recommendations.  
委員會應在委員會會議後，發送給董事會有關發現的報告及其建議。
- c) To include a report on how the audit committee met its responsibilities in its review of the quarterly (if relevant), half-yearly and annual results and unless expressly addressed by a separate risk committee, or the Board itself, its review of the risk management and internal control systems, the effectiveness of the Company's internal audit function, and its other duties under the Corporate Governance Code in the Company's corporate governance report in the annual report.  
審核委員會應在公司年報中的《企業管治報告》內就其如何履行審閱季度（如有）、半年度及年度業績以及（除非有另設的董事會轄下風險委員會又或董事會本身會明確處理）檢討風險管理及內部監控系統的職責、公司內部審核功能的有效性和履行《企業管治守則》所列其他責任作出報告。

App 14-E(d)  
(i)

## 6. DISCLOSURE IN ANNUAL REPORT

### 年報的披露

- 6.1 The annual report should set out the names of the AC members and the key terms of reference of the AC, explaining its role and the authority delegated to it by the Board.  
應在年報中披露委員會的名稱和委員會主要的職權範圍，解釋董事會所委派委員會的職務和權力。
- 6.2 The annual report should contain the aggregate amount of fees paid to EA for the financial year and the breakdown of fees paid in respect of audit and non-audit services, respectively.  
年報中應包括該財政年度支付給外審的總費用以及分別關於審計及非審計服務所支付的費用的明細。

6.3 The summary of AC activities conducted during the financial year should be disclosed in the annual report.

委員會在該財政年度中所執行的活動的簡介應披露在年報中。

6.4 The number of AC meetings held during the financial year and the attendance thereof should be disclosed in the annual report.

在年報中披露該財政年度中所召開的委員會會議和出席的次數。

App 14-B(d)  
App 14-E(c)

6.5 The measures taken by AC members to keep abreast of changes to accounting standards and issues which have direct impact on financial statements should be disclosed in the annual report.

應在年報中披露委員會成員所採取的措施更新他們對財務報表可能產生直接影響的最新會計準則和事項的知識掌握。

6.6 The existence of whistleblowing policy and procedures for raising such concerns should be disclosed in the annual report.

應在年報中披露舉報政策的實施及提出舉報的程序。

6.7 The annual report should contain the opinion of the Board, with the concurrence of the AC, on the adequacy and effectiveness internal controls addressing financial, operational, compliance and information technology risks together with informed assessment and procedures carried out by the AC, Risk Committee, if any, and the Board.

年報中應包括董事會在委員會同意下就處理財務、營運、合規性和信息技術風險等的內部控件制度是否充足與有效提出意見，以及委員會、風險委員會（如有）和董事會進行的知情評估及程序。

6.8 Where material weaknesses are identified by the Board or the AC, these are disclosed together with the steps taken to address them.

如果董事會或委員會發現重大缺陷，則應披露這些缺陷以及為解決這些缺陷而採取的步驟。

## 7. ATTENDANCE AT GENERAL MEETING

### 出席股東大會

The Chairman (or in his absence, an alternate members) of the AC shall attend the General Meetings of the Company and be prepared to answer questions falling within the scope of the AC.

委員會主席（或在其缺席的情況下由一位成員代替）應出席公司的股東大會，並隨時準備回答屬於委員會職責範圍內的問題。

App 14 -F.2.2



## 8. REMUNERATION

### 薪酬

Having regard to the functions performed by members of the AC in addition to their functions as Directors in relation to the activities of the AC and pursuant to the specific power conferred upon the Board by the Articles of Association of the Company, members of the AC may be paid such special remuneration in respect of their appointment and in such manner as shall be fixed by the Board.

考慮到委員會的成員身兼公司董事和委員會職務，根據公司章程賦予董事會的特別權利，董事會可根據委員會成員的職務決定給予特別薪酬。

## 9. GENERAL

### 通則

9.1 The AC in carrying out its tasks under these terms of reference may obtain at the Company's expense such external or other independent professional advice as it considers necessary to carry out its duties and to keep abreast of changes to accounting standards and issues which have a direct impact on financial statements. The AC should ensure that the independence and objectivity of its appointed consultants are not compromised. App 14-  
D.3.6

委員會在根據此職權範圍所執行的職務可作為公司的費用取得外部或其他獨立專業意見因為其認為必要執行它的職責和更新他們對財務報表可能產生直接影響的最新會計準則和事項的知識掌握。委員會應確保其所委任的顧問獨立性和觀點不被影響。

9.2 Any member of the AC may initiate amendments to the terms of reference when the need arises due to changes in the relevant rules or when there are changes in the Company's structure, organisation and/or operations which affect the matters set out in the terms of reference.

鑑於相關條規的變更或當公司架構，組織及／或營運的變更致使需對職權範圍的事項作出變更，委員會的任何成員可發起相應的修訂。

9.3 Amendments to the terms of reference shall be submitted to the AC for consideration and tabled at the Board meeting for approval.

對職權範圍作出的修訂應當提呈給委員會供其審閱並提呈給董事會批准。

Approved and adopted by the Audit Committee on: 24 February 2023

審計委員會於2023年2月24日批准採納

Noted by the Board of Directors on: 24 February 2023

董事會於2023年2月24日知悉

\* *For identification purpose only*  
僅供識別

**SIIC ENVIRONMENT HOLDINGS LTD.****上海實業環境控股有限公司\****(Incorporated in the Republic of Singapore with limited liability)**(在新加坡共和國註冊成立的有限公司)*

(the “Company”)

(簡稱「公司」)

**CONFIRMATION OF INDEPENDENCE****獨立性確認函**

I confirm the following:–

本人確認下列屬實：

- a) That I #am/am not an executive Director of the Company or any of its related corporations<sup>1</sup> and #have/have not been employed by the Company or any of its related corporations<sup>1</sup> for the current or any of the past three financial years.  
本人#是／不是公司或其關聯企業<sup>1</sup>的執行董事，並且在現年或過去三個財年內#曾／未曾受僱於公司或其關聯企業<sup>1</sup>。
- b) That I #have/do not have an immediate family<sup>2</sup> member who is, or has been in the any of the past three financial years, employed by the Company or any of its related corporations<sup>1</sup> and whose remuneration is determined by the Company’s Remuneration Committee.  
本人#有／沒有直系親屬<sup>2</sup>現任或在過去三個財年內受僱於公司或其關聯企業<sup>1</sup>且其薪酬由公司的薪酬委員會決定。
- c) That I (including my immediate family<sup>2</sup> member) #have/have not provided to or received from the Company or any of its related corporations<sup>1</sup> any significant payments or material services (which may include auditing, banking, consulting and legal services), for the current or immediate past financial year other than compensation for board services. As a guide, payments aggregated over any financial year in excess of S\$50,000 should generally be deemed significant.  
本人(包括本人的直系親屬<sup>2</sup>) 在現年或在剛過去的財年#曾／未曾向公司或其關聯企業<sup>1</sup>提供或自公司或其關聯企業<sup>1</sup>收取任何巨額付款或接獲重要服務(這可包括審計、銀行、諮詢和法律服務)，董事費除外。作為一個指南，付款在任何財政年度內合計超過5萬新元一般應被視為顯著的數額。

- d) That I (including my immediate family<sup>2</sup> member) in the current or immediate past financial year #am/am not #a substantial shareholder<sup>3</sup> of #or a partner in (with 5% or more stake) #or an executive officer of, or a director of any of, any organisation to which the Company or any of its subsidiaries made, #or from which the Company or any of its subsidiaries received, significant payments or materials services (which may include auditing, banking, consulting, and legal services), in the current or immediate past financial year. As a guide, payments<sup>4</sup> aggregated over any financial year in excess of S\$200,000 should be deemed significant.  
本人(包括本人的直系親屬<sup>2</sup>) 在現年或剛過去的財政年度#是 / 不是任何企業於公司或任何其子公司支付, #或從公司或任何其子公司接獲, 重大的付款或重要服務(這可包括審計, 銀行, 諮詢, 和法律服務)的#主要股東<sup>3</sup>或#一位合夥人(擁有5%或以上的股權)#或執行人員, 或董事。作為一個指南, 付款<sup>4</sup>在任何財政年度內合計超過20萬新元應被視為顯著的數額。
- e) That I #do/do not have a relationship with the Company, its related corporations<sup>1</sup> or its officers that could interfere or be reasonably perceived to interfere, with my exercise of independent business judgment with a view to the best interests of the Company and in carrying out my functions as an independent director and as a member of any Board committee(s).  
本人與公司、其關聯企業<sup>1</sup>或其高級執行人員#存在 / 不存在任何可能干涉, 或在合理預想中可能干涉, 本人行使最有益於公司的獨立商業決定及本人執行獨立董事以及身為任何董事會委員會成員的職責的關係。
- f) That I (including my immediate family<sup>2</sup> member) #am or am not a substantial shareholder<sup>3</sup> of the company  
本人(包括本人的直系親屬<sup>2</sup>) #是 / 不是公司的主要股東<sup>3</sup>
- g) That I #am or am not or #have or have not been directly associated<sup>5</sup> with a substantial shareholder<sup>3</sup> of the company, in the current or immediate past financial year.  
本人在現年或過去的財政年度#是 / 不是或#曾 / 未曾直接與公司的主要股東<sup>3</sup>有關聯<sup>5</sup>。
- h)# That I #have or have not been a director on the Board for an aggregate period of more than nine years (whether before or after listing) from the date of my first appointment, \_\_\_\_\_.  
本人自第一次任命之日 \_\_\_\_\_起, #已 / 尚未於董事會任職合共超過9年(無論在上市之前或之後)。
- i)# That, I, being the Chairman of the #Audit/Remuneration/Nominating/Committee, #am/am not a substantial shareholder<sup>3</sup> and I #am/am not directly associated<sup>5</sup> with, a substantial shareholder<sup>3</sup>.  
本人, 作為#審計 / 薪酬 / 提名 / 委員會主席, #是 / 不是主要股東<sup>3</sup>, 且本人#是 / 不是與主要股東<sup>3</sup>直接關聯<sup>5</sup>。

If any of the relationships stated above exist, please provide details:

若任何上述關係存在，請提供具體詳情：

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In view of the foregoing, I am to be considered independent/not independent<sup>#</sup> of the Company's Management as contemplated by the Code of Corporate Governance.

鑑於上面所述，公司管理層將根據企業管治守則視本人為<sup>#</sup>獨立／非獨立董事。

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Name:

姓名：

Date:

日期：

\* *For identification purpose only*  
僅供識別

# *delete where inapplicable*  
請刪除不適用部分

- 1 The term “related corporation”, in relation to the company shall have the same meaning as currently defined in the Companies Act 1967 of Singapore, i.e. corporation that is the company's holding company, subsidiary, or fellow subsidiary.  
有關公司的「關聯企業」的詞匯，將與新加坡1967年公司法現所註釋的擁有相同的意思，即關聯企業是公司的控股公司，子公司，同集團子公司。
- 2 The term “immediate family” shall have the same meaning as currently defined in the Listing Manual of the Singapore Exchange (“Listing Manual”), i.e. the person's spouse, child, adopted child, step-child, brother, sister and parent.  
有關「直系親屬」的詞匯將與新交所上市手冊中所註釋的擁有相同的意思，即該人的配偶，子女，領養子女，繼子女，兄弟，姐妹和父母。
- 3 The term “substantial shareholder” shall refer to a person who is a shareholder who has an interest or interests in one or more voting shares (excluding treasury shares) in the company and the total votes attached to that share, or those shares, is not less than 5% of the total votes attached to all voting shares (excluding treasury shares) in the company, in line with the definition set out in section 2 of the Securities and Futures Act 2001 of Singapore.  
有關「主要股東」的詞彙是指該人為於一家公司的一股或以上有表決權的股份（不包括庫存股）中擁有權益，且該股份或該等股份所附總投票權不少於該公司所有有表決權股份（不包括庫存股）所附總投票權的5%的股東，乃根據新加坡2001年證券和期貨法第2節中的定義。

- 4 Payments for transactions involving standard services with published rates or routine and retail transactions and relationship (for instance credit card or bank or brokerage or mortgage or insurance accounts or transactions) will not be taken into account, unless special or favourable treatment is accorded.  
支付有關門市價格的正常或常規服務和零售交易和關係(例如信用卡或銀行或經紀或抵押或保險帳戶或交易)的款項將不被考慮在內,除非是給於特別或優惠的待遇。
- 5 A director will be considered “directly associated” to a substantial shareholder when the director is accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the substantial shareholder in relation with the corporate affairs of the corporation. A director will not be considered “directly associated” with a substantial shareholder by reason only of his or her appointment having been proposed by that substantial shareholder.  
董事將被視為與主要股東「直接關聯」當該董事是慣於或有義務,無論是正式或非正式,在按照主要股東的指示,指令或意願有關公司的企業事務行事。該董事將不被視為與主要股東「直接關聯」的原因只有他或她的任命是由該主要股東所提議的。

**SIIC ENVIRONMENT HOLDINGS LTD.****上海實業環境控股有限公司\***

*(Incorporated in the Republic of Singapore with limited liability)*

(在新加坡共和國註冊成立的有限公司)

(the “Company”)

(簡稱「公司」)

**CONFIRMATION OF INDEPENDENCE****獨立性確認函**

I confirm the following:-

本人確認下列屬實：

- a) That I #do/do not hold more than 1% of the number of issued shares of the Company.  
本人現在#有／沒有持有佔公司已發行股份數目超過1%。
- b) That I #have/have not received any interest in any securities of the Company as a gift, or by means of other financial assistance, from the Company or a core connected person<sup>1</sup> of the Company.  
本人#有／沒有從公司或其核心關連人士<sup>1</sup>以饋贈形式或其它財務資助方式取得公司的任何證券權益。
- c) That I #am/am not a director, partner or principal of a professional adviser which currently provides or has within two years immediately prior to the date of my appointment provided services, and I am not an employee of such professional adviser who is or has been involved in providing such services during the same period to:  
本人#是／不是目前向下述公司／人士提供或曾於本人被委任為公司獨立非執行董事之日的前兩年內向下述各方提供服務之專業顧問的董事、合夥人或主事人，且本人也不是該專業顧問目前有份參與或在相同期間內有份參與向下述公司／人士提供有關服務的僱員：
- (i) the Company, its holding company or any of their respective subsidiaries or core connected persons; or  
公司、其控股公司或彼等各自的任何附屬公司或核心關連人士；或
- (ii) any person who was a controlling shareholder, or any person who was the chief executive or a Director (other than an independent non-executive Director) of the Company within two years immediately prior to the date of my appointment, or any of their respective close associates.  
在本人被委任為公司獨立非執行董事之日前兩年內，任何曾是公司的控股股東、或曾擔任過公司的最高行政人員或董事（獨立非執行董事除外）的人士或其任何緊密聯繫人。

- d) That I #do/do and #did/did not within one year immediately prior to the date of my appointment not have a material interest in any principal business activity of, and I am not involved in any material business dealings with, the Company, its holding company or their respective subsidiaries or with any core connected persons of the Company.  
本人#有／沒有或於本人被委任為獨立非執行董事日期之前的一年內#有／沒有在公司、其控股公司或彼等各自的附屬公司的任何主要業務活動中擁有任何重大利益，也沒有涉及與公司、其控股公司或彼等各自的附屬公司之間或與公司任何核心關連人士之間的重大商業交易。
- e) That I #am/am not on the board of Directors of the Company specially to protect the interests of an entity whose interests are not the same as those of the shareholders of the Company as a whole.  
本人出任公司董事會成員的目的，#是／不是在於保障某個擁有有別於公司股東整體利益的實體的利益。
- f) That I #am/am not and #was/was not within two years immediately prior to the date of my appointment connected with a Director, the chief executive<sup>1</sup> or a substantial shareholder<sup>1</sup> of the Company.  
本人目前#有／沒有或於本人被委任為公司獨立非執行董事之日前兩年內#有／沒有與公司的董事、最高行政人員<sup>1</sup>或主要股東<sup>1</sup>有關連。
- g) That I #am/am not and have not at any time during the two years immediately prior to the date of my appointment been, an executive or Director (other than an independent non-executive Director) of the Company, of its holding company or of any of their respective subsidiaries or of any core connected persons of the Company.  
本人目前#是／不是或於本人被委任為公司獨立非執行董事之日前兩年內#是／不是公司、其控股公司或彼等各自的附屬公司或公司任何核心關連人士的行政人員或董事（獨立非執行董事除外）。
- h) That I #am/am not financially dependent on the Company, its holding company or any of their respective subsidiaries or any core connected persons of the Company.  
本人在財務上#有／沒有依賴公司、其控股公司或彼等各自的附屬公司或公司的核心關連人士。
- i) That I #do/do not have any past or present financial or other interests in the business of the Company or its subsidiaries or any connection with any core connected persons of the Company.  
本人過往或現在在公司及其各自之附屬公司的業務上#有／沒有任何財務或其它權益，或過往或現在與公司之核心關連人士沒有任何關連。

If any of the relationships stated above exist, please provide details:

若任何上述關係存在，請提供具體詳情：

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In view of the foregoing, I am to be considered independent/not independent<sup>#</sup> of the Company's Management as contemplated by the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

鑑於上面所述，公司管理層將根據香港聯合交易所有限公司證券上市規則視本人為獨立／非獨立<sup>#</sup>董事。

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Name:

姓名：

Date:

日期：

\* *For identification purpose only*  
僅供識別

# *delete where inapplicable*  
請刪除不適用部分

1 The terms shall have the meanings ascribed thereto in the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

該等詞語將具有香港聯合交易所有限公司證券上市規則所賦予之涵義。