

上海盟科药业股份有限公司

Shanghai MicuRx Pharmaceutical Co.,Ltd

内部审计制度

Internal audit

第一章 总则/ SUMMARY

第一条 本制度适用于上海盟科药业股份有限公司（以下简称“公司”）及其各成员公司。成员公司指本公司全资附属公司和直接或间接绝对控制公司。

This system applies to Shanghai MicuRx Pharmaceutical Co.,Ltd and its member companies (hereinafter "company"). Member companies refer to wholly owned subsidiaries and direct or indirect absolute control companies.

第二条 为完善公司治理，规范公司内部审计管理工作，明确内部审计部门的职责和权限，加强公司内部管理，提高运营效率、效果，保障公司健康发展，根据《中华人民共和国审计法》《审计署关于内部审计工作的规定》《中国内部审计准则》等法律规范、《国际内部审计专业事务框架》和公司实际，制定本制度。

In order to improve the corporate governance, standardize the internal audit work of the company and clarify the responsibility and authority of the internal audit department, to strengthen the internal management of the company, to improve operational efficiency and effectiveness, and to ensure the healthy development of the company, according to the laws and criteria such as *People's Republic of China (PRC) Audit Act*, *Regulations of the Audit Office on Internal Audit* and *Internal Audit Standards of China*, *IIA International Professional Practices Framework* and actual situation of the company to enact this charter.

第三条 本制度所称内部审计旨在通过向董事会和管理层提供独立的、基于风险的、客观的保证、建议、洞察、前瞻，从而增强组织创造、保护并保持价值的能力。

As mentioned in this charter, internal audit aims to strengthen the organization's

ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

第四条 各职能部门应依照本制度接受内部审计监督、评价，提出咨询。

All functional departments shall accept internal audit supervision, evaluation, and apply consultation according to this charter.

第五条 开展内部审计工作应遵循以下原则/ **Internal audit shall follow the following principles:**

- (一) 彰显诚信原则。内部审计人员必须在工作和行为中彰显诚信，秉持诚实与职业勇气，在所有专业关系和沟通中保持真实、准确、清晰、公开与尊重，不作出虚假、误导或欺骗性陈述，不隐瞒或遗漏重大事实。

Principle of integrity. Internal auditors must demonstrate integrity in their work and behavior, perform with honesty and professional courage, be truthful, accurate, clear, open, and respectful in all professional relationships and communications, and must not make false, misleading, or deceptive statements, nor conceal or omit material facts.

- (二) 客观性原则。开展内部审计工作应以客观事实和标准为依据，保持公正、不偏不倚的态度，避免任何利益冲突。

Principle of objectivity. Internal audit shall be carried out on the basis of objective facts and standards, maintain an impartial, unbiased attitude, and avoid any conflict of interest.

- (三) 专业胜任原则。内部审计人员应当具备相应的专业知识、技能和能力，并不断通过后续教育来保持和提升专业胜任能力。公司应对内部审计人员专业资格的取得和相关后续教育予以支持和保障。

Principle of competency. Internal audit shall have relevant professional knowledge, skills and abilities, and continue to maintain and enhance professional competency through continuing professional education. The company shall support and guarantee the acquisition of professional qualifications of internal auditors and related continuing professional education.

- (四) 职业审慎原则。内部审计人员必须运用应有的职业审慎，考虑服务的性质、风险、复杂性与重要性，保持职业怀疑态度，批判性评估信息的可靠性与充分性。

Principle of due professional care. Internal auditors must exercise due professional care by considering the nature, risks, complexity, and significance of the services, maintain professional skepticism, and critically assess the reliability and sufficiency of information.

- (五) 保密性原则。内部审计人员应当谨慎利用和保护履行职责过程中获取的信息，不将信息用于个人利益，未经批准不得对外提供和披露。

Principle of confidentiality. Internal auditors shall be prudent in the use and protection of information acquired in the course of their duties, must not use information for personal gain, and shall not provide and disclose them to the outside world without approval.

第二章 审计机构与人员/ FUNCTION and STAFF

- 第六条** 组织上，内部审计机构应单独设置，直接向董事会审计委员会负责并报告工作，接受审计委员会监督；业务上，内部审计独立开展审计监督、评价和咨询活动，任何组织和个人不得干涉，审计范围不受到任何限制；内部审计机构和人员在内部审计以外的工作中发挥作用或承担职责的情况下，必须有保障措施，以限制对独立性的损害。

Organizationally, internal audit function shall be set up separately to report directly to Audit Committee of the Board of Directors, and oversee by the board; Operationally, internal audit independently carries out audit supervision, evaluation and consultation activities, and any company organizations and individuals shall not interfere, and the scope of audit shall not be restricted. Where the internal audit function and staff have or are expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence.

- 第七条** 公司设立内部审计部作为独立的内部审计机构，统一领导和管理公司内部审计工作，对审计委员会负责并报告工作。内部审计负责人应当定期向审

计委员会报告工作，包括但不限于：季度工作报告、年度审计计划执行报告、重大风险与重大问题专项报告、独立性与资源保障报告。

The company establishes Internal Audit Department to unify the leadership and management of the internal audit work, and be responsible for and reports to the Audit Committee as an independent internal audit function. The internal audit head shall report to the audit committee on a regular basis, including but not limited to: quarterly activity reports, annual audit plan implementation reports, special reports on significant risks and material issues, and reports on independence and resource adequacy.

第八条 内部审计机构职能上向审计委员会负责。董事会或审计委员会负责批准公司内部审计规章制度，内部审计年度审计工作计划和年度预算等。行政上，董事长直接分管内部审计机构，并授权总经理办公室协助管理，对内部审计工作情况进行评价，并为内部审计独立、客观地开展工作提供必要保障。

Internal audit function is responsible to the Audit Committee. The Board of Directors or the Audit committee is responsible for approving the company's audit rules and regulations, the annual audit work plan, and annual budget. Administratively, the Chairman directly oversees the internal audit function and authorizes the General Manager's Office to assist in its management, evaluates the internal audit work, and provides necessary guarantee for the independent and objective development of internal audit work.

第九条 公司设置审计部门负责人，具体负责领导和管理公司内部审计工作。内部审计机构负责人应具备良好的职业操守、履职经验与专业胜任能力，须取得注册会计师（CPA）、国际注册内部审计师（CIA）中的一项及以上资格证书，并具备相应的审计管理工作经历，熟悉企业内部控制、风险管理、财务合规及可持续发展审计相关专业领域。

The company establishes an Internal Audit Department head who is specifically responsible for leading and managing the internal audit work. The head of the internal audit function shall possess professional integrity, relevant work

experience and professional competence, and must hold one or more of the following qualifications: Certified Public Accountant (CPA), Certified Internal Auditor (CIA). The individual shall also have corresponding experience in audit management and be proficient in internal control, risk management, financial compliance, sustainability audit and related professional fields.

第十条 内部审计人员在审计工作中与被审计部门或者审计事项有直接利害关系的，应当向其上级报告，并按照规定主动予以回避。

If an internal auditor has a direct interest in the audited department or the audited matter in the audit work, he or she shall report to his or her supervisor and take the initiative to evade it in accordance with the relevant provisions.

第十一条 内部审计机构应当结合公司员工考核制度的要求，制定内部审计人员绩效考核评价办法，并将考核结果作为个人调薪和任用的依据。

Internal audit function shall formulate performance appraisal methods for internal auditors in accordance with the requirements of the employee appraisal system, and take the appraisal results as the basis for personal salary adjustment and appointment.

第十二条 内部审计机构负责人应当建立并持续运行质量保证与改进体系，定期开展内部质量评估，并按规定周期实施独立的外部评估，以确保内部审计工作遵循适用的标准、政策与规范，持续提升审计质量与专业水平。

The internal audit head shall establish and maintain a quality assurance and improvement program, conduct regular internal quality assessments, and carry out independent external assessments at prescribed intervals to ensure that internal audit activities comply with applicable standards, policies and regulations, and continuously improve audit quality and professional competence.

第十三条 内部审计机构根据工作需要，可聘请外部专业机构或内部专业技术人员配合开展内部审计工作。

If necessary, internal audit function may employ external professional function or internal professional and technical personnel to carry out internal audit work.

第十四条 内部审计机构应积极运用人工智能提升工作效率，并建立安全管控机制；严禁将涉密与敏感信息上传至公共 AI 平台，确保数据合规、安全、可追溯。

The internal audit function shall actively adopt artificial intelligence to improve efficiency and establish a security control mechanism; uploading confidential or sensitive information to public AI platforms is strictly prohibited to ensure data compliance, security, and traceability.

第十五条 内部审计部门应建立常态化沟通机制，与内部及外部所有关键利益相关方保持定期、双向沟通，主动宣贯内部审计的宗旨、职责与价值，充分理解组织战略、业务关切与风险诉求，构建互信协作的工作关系，保障审计工作获得充分支持、审计价值被各方充分认知。

The internal audit function shall establish a regular communication mechanism to maintain ongoing, two-way communication with all key internal and external stakeholders. It shall proactively communicate the purpose, responsibilities and value of internal audit, fully understand the organization's strategy, business concerns and risk demands, build a mutually trusting and collaborative working relationship, and ensure that internal audit work receives full support and its value is fully recognized by all parties.

第十六条 内部审计机构和内部审计人员公正地履行职责时，免受任何威胁其履职能力的情况影响。公司任何组织和个人不得拒绝、阻碍和干涉内部审计工作，不得打击报复内部审计人员。

Internal audit function and auditors are the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. No organization or individual of the company may refuse, obstruct or interfere in internal audit work or retaliate against auditors.

第三章 审计职责/ RESPONSIBILITIES

第十七条 内部审计机构的主要职责包括：

The main responsibilities of the internal audit include:

- (一) 负责编制年度审计工作计划，建立和完善内部审计制度体系；

Responsible for compiling annual audit plan, establishing and improving the internal audit policy system;

- (二) 负责对各部门开展审计监督和评价，提供咨询服务等活动；

Responsible for carrying out audit supervision and assessment, supplying consultation services for various departments.

- (三) 评价内部控制的设计适当性与运行有效性，提出改进建议；

Responsible for evaluating the adequacy of design and effectiveness of operation of internal controls and make improvement recommendations.

- (四) 负责与各部门进行审计工作结果沟通，形成书面报告；

Responsible for communicating the audit result with auditee departments, preparing the written report.

- (五) 负责向董事会报告内部审计工作开展情况、审计发现的问题、重大风险事项、加强和改进管理的建议，监督管理层采取纠正措施等；

Responsible for reporting to the Board of Directors on the progress of internal audit, findings, major risks, suggestions for strengthening and improving management, following up the action plan prepared by management etc.

- (六) 负责组织审计机构审计队伍建设，促进内部审计人员职业操守的不断强化和业务能力的持续提升；

Responsible for organizing the audit team construction of audit function, promoting the continuous strengthening of internal auditors' professional ethics and the continuous improvement of their professional ability;

- (七) 与内外部鉴证提供者协调，减少重复工作，提升整体鉴证效果；

Responsible for coordinating with internal and external assurance providers to reduce duplication and enhance overall assurance effectiveness;

- (八) 董事会赋予的其他职责。

Other duties.

第十八条 内部审计机构依照本制度和有关规定，以风险为导向，围绕公司战略和管理主题开展内部审计工作，主要开展财务审计、运营审计、合规审计、信息系统审计、可持续发展审计、经济责任审计、舞弊调查及其他专项审计等。

In accordance with these Regulations and relevant provisions, the internal audit function carry out risk-oriented around strategic and management themes. They mainly carry out financial audit, operational audit, compliance audit, information systems audit, sustainability audit, fraud investigations, economic responsibility audit and other special audits.

第十九条 内部审计机构对审计报告质量负责。

Internal audit function are responsible for the quality of audit reports.

第四章 审计权限/ POWER

第二十条 内部审计人员在履行内部审计职责时，具有以下权限：

When performing internal audit duties, internal auditors have the following power:

- (一) 不受限制地接触与审计事项相关的所有人员、场所、记录、数据、系统、资产及文件资料。

Unrestricted access to all personnel, premises, records, data, systems, assets, and documentation relevant to audit matters.

- (二) 有权现场查验、飞行检查、盘点被审计部门的实物资产和重要单证，查看有关操作流程、工作场所、活动现场等。

Have the right to inspect, spot check, inventory the physical assets and important documents of the auditee department, check the relevant operating procedures, workplaces, and activity site etc.

- (三) 要求相关部门和人员及时、真实、完整地提供信息、解释及协助。

Have the right to require relevant departments and personnel to provide timely,

truthful, and complete information, explanations, and assistance.

- (四) 直接向董事会审计委员会报告重大风险、控制缺陷、舞弊事项及独立性受损情况。

Have the right to report directly to the board, audit committee significant risks, control deficiencies, fraud, and impairments to independence.

- (五) 有权就审计事项向被审计部门员工进行调查、访谈和查询,取得有关证明材料。

It has the right to conduct investigations, interviews and inquiries with employees of the audited departments on audit matters, and obtain relevant supporting materials.

- (六) 董事会赋予内部审计机构和审计人员的其他权限。

The Board of Directors grants other powers.

第二十一条 内部审计人员根据审计工作需要,经内部审计机构负责人批准,可对公司外部与被审计部门业务有关的单位或个人开展延伸调查,被审计部门必须予以协助和支持。

Internal auditors, with the approval of the head of the internal audit function, may conduct extended investigations on the units or individuals outside the company that are related to the business of the audited department with the needs. The audited department must provide help and support.

第二十二条 内部审计机构有权参加本单位的战略规划、经营业务及管理会议,参与研究和讨论有关制度规定。

Internal audit function have the right to participate in their own strategic planning, business operations and management meetings, and to participate in the study and discussion of relevant system provisions.

第二十三条 内部审计人员对被审计部门正在进行的违法违规、损失浪费、侵害公司经济利益等行为,经内部审计机构负责人批准,有权予以制止;对被审计部门转移、隐匿、篡改、毁弃财务和业务资料等行为,有权予以制止;必要

时，经内部审计机构负责人批准，有权暂时封存有关资料。

Internal auditors have the right to stop the illegal acts, loss and waste, and infringement on the economic interests of the company, after the approval of the head; to stop the transfer, concealment, tampering with and destruction of financial and business data by the audited department; and, if necessary, with the approval of the head, seal up relevant information.

第二十四条 内部审计人员在审计工作中，如发现按照国家法律法规和公司有关规定应给予处分、处罚或追究刑事责任的情况，有权向董事会提出处理建议。

Internal auditors have the right to make suggestions to the Board of Directors when they find that they shall be punished, penalized or investigated for criminal responsibility.

第二十五条 内部审计人员在特殊情况下，根据董事会指令，可不经预先通知即可对有关部门进行审计或检查。

Under special circumstances, internal auditors may audit or inspect the relevant departments without prior notice.

第五章 被审计部门权利与义务/ RIGHTS and OBLIGATIONS

第二十六条 被审计部门应当积极支持、配合内部审计机构和审计人员依据本制度开展审计工作，如实反映有关情况，全面、及时、完整地提供审计所需的各类资料、信息和相关证明，不得以任何理由拒绝、拖延、谎报、伪造或隐匿。

The audited department shall actively support and cooperate with internal audit function and auditors in carrying out audit work in accordance with this charter, faithfully reflect relevant information, provide all kinds of data, information and relevant certificates required for audit in a comprehensive, timely and complete manner, and shall not refuse, delay, lie, forge or conceal them for any reason.

第二十七条 被审计部门及其负责人对本部门所提供资料的真实性、合规性和完整性负责。

The audited department and its responsible person are responsible for provide the authenticity, compliance and integrity of the information.

第二十八条 被审计部门应为内部审计工作的开展提供必要的工作条件。

The audited department shall provide necessary working conditions for audit.

第二十九条 被审计部门对内部审计发现的问题，应积极采取切实有效的行动计划进行整改，落实行动计划、审计建议，依照有关规定追究相关人员责任，并及时报告整改情况。对于审计发现的问题未按要求整改而产生的责任和风险由被审计部门承担。

The Audited department shall actively take effective action plans to rectify the problems found in internal audit, implement the action plans, audit opinions or suggestions, investigate the responsibility of relevant staff, and report the rectification situation in time. The responsibility and risk arising from the failure to rectify the problems found in the audit shall be undertook by the auditees.

第三十条 被审计部门对审计报告及其审计结论有异议的，可向有关审计机构负责人提出，申请其进行协调处理，也可向公司董事长提出。

If the audited Department has any objection to the audit report and its audit conclusion, it may submit an application to the head of the relevant audit function for coordination or to the chairman.

第六章 实施程序/ PROCEDURES

第三十一条 公司内部审计的实施程序，应当依照内部审计专业实务框架规范执行。

The implementation procedures of the company's internal audit shall be carried out in accordance with the professional norms of IPPF.

第三十二条 公司内部审计部负责统筹安排公司年度审计计划。经董事长审批及审计委员会备案，根据审计工作实际需要可在执行中予以调整。

Internal Audit Department of the Company is responsible for the overall arrangement of the annual audit plan of the company. Adjustments can be made

during implementation subject to the approval of the Chairman and filing with the Audit Committee, based on actual audit needs.

第三十三条 内部审计机构组织实施审计项目前，应当组成审计项目组，制定审计方案，明确审计目标、范围、方法、日程安排、分工和程序等。

Before organizing and implementing audit projects, internal audit function shall form audit project teams, conduct pre-audit investigations, formulate audit plans, clarify audit objectives, scope, methods, schedule, division of labor and program.

第三十四条 审计项目组实施审计时，一般应提前 5 个工作日向被审计部门送达书面审计通知书；遇有特殊情况，可直接持审计通知书组织实施审计。

When an audit project team carries out an audit, it shall generally serve a written audit notice to the auditee 5 working days in advance; in case of special circumstances, it may organize the audit directly with the audit notice.

第三十五条 内部审计人员在审计工作中应依据有关规定，通过规范的审计程序，运用适当的审计方法和沟通技巧，充分了解被审计部门有关情况，获取真实、可靠和完整的相关审计证据，并编制相应的审计工作底稿。

Internal auditors shall fully understand the relevant situation of the audited departments, obtain authentic, reliable and complete relevant audit evidence, prepare corresponding audit working papers through standardized audit programs, and appropriate audit methods and communication skills in accordance with relevant provisions.

第三十六条 审计项目组结束现场审计工作后，内部审计人员应当与被审计部门负责人进行充分沟通和交流，初步征求和交换意见，然后发出审计报告征求意见稿。被审计部门在收到审计报告征求意见稿后，应在 5 个工作日内向实施审计的机构反馈行动计划或书面意见；逾期不反馈意见的，视为无异议。

After the audit project team finishes the on-site audit work, it shall communicate and exchange fully with the head of the audited department, initially solicit and exchange opinions, and then distribute the draft audit report. Before formally submitting audit reports to internal audit function, the auditees shall be consulted.

After receiving the draft audit report for comments, the auditee department shall give written feedback to the auditing function within 5 working days; if it fails to give feedback within the time limit, it shall be deemed as having no objection.

第三十七条 内部审计机构收到审计项目组提交的审计报告后，对审计报告进行复核，签发正式审计报告，并报告至高级管理层。

Upon receipt of the audit report submitted by the audit project team, the internal audit function shall review the audit report, issue the formal audit report and report it to the top management.

第三十八条 内部审计机构应将审计报告及时送达被审计部门，持续跟踪被审计部门落实行动计划，并定期开展跟踪审计。

Internal audit function shall timely deliver audit reports to the auditees, continuously follow up the auditees to implement action plans, and carry out regular follow-up audits.

第三十九条 对于内部审计发现的重大风险事项，内部审计机构应依据有关规定，及时提出处理意见或建议。

For the major risks discovered by internal auditing, internal auditing function shall promptly put forward suggestions or suggestions to deal with.

第四十条 内部审计机构应当建立系统规范的指导、检查和复核工作机制与审计质量评估体系，对内部审计业务全过程实施有效的质量控制和检查。其质量检查情况应纳入内部审计机构和审计人员年度工作绩效考评范围。

Internal audit function at all levels shall establish systematic and standardized guidance, inspection and review system and audit quality evaluation system, and implement effective quality control and inspection in the whole process. Its quality inspection shall be included in the annual performance evaluation of internal audit function and auditors.

第四十一条 审计工作结束后，审计项目组应当根据公司内部审计档案工作有关规章制度，对与审计项目相关的各类资料和存储介质等进行整理和归档。

After the completion of the audit, the audit project team shall accordance to the relevant rules and regulations of the internal audit archives, sort out and file all kinds of data and storage media.

第七章 审计成果应用/ AUDIT RESULTS

第四十二条 审计成果是指内部审计人员在审计工作中通过实施审计程序，研究分析问题，汇总审计结果而形成的审计报告及其审计结论与建议等。

Audit results refer to the audit reports, conclusions and recommendations formed by internal auditors through the implementation of audit procedures, research and analysis of problems, and summary of audit results.

第四十三条 审计成果一般应用于以下事项/The results are generally applied to the following items:

(一) 帮助完善发展战略和商业计划;

Help improve development strategies and business plans;

(二) 督促强化内部控制和风险管理;

Supervise and strengthen internal control and risk management;

(三) 惩处违背国家法律法规及诚信价值观的行为;

Punishment of acts that violate national laws, regulations and values of integrity;

(四) 督促建章立制，加强内部管控;

Supervise the establishment of rules and regulations and strengthen internal control;

(五) 促进增收节支、资产保值增值;

Promote income and expenditure savings, asset value preservation and appreciation;

(六) 考核和评价经营业绩及其合同执行;

Assessment and evaluation of business performance and contract execution;

- (七) 作为公司管理、考核、任免经理人的重要依据;

As an important basis for company management, assessment, appointment and removal of managers;

- (八) 考核评价战略执行及其结果;

Assessment and evaluation of the implementation of the strategy and its results;

- (九) 服务公司领导经营决策与经营管理;

Service companies lead decision-making and management;

- (十) 调整财务信息与资源配置;

Adjustment of financial information and resource allocation;

- (十一) 董事会及内部审计机构负责人认为适合的其他用途。

For any other purposes deemed appropriate by the Board of Directors and the person in charge of the internal audit function.

第四十四条 内部审计机构对于审计发现的被审计单位违反国家法律法规、公司规章制度，以及拒不采纳审计建议而造成经济损失和严重后果的，由董事会按照有关规定追究其责任，给予处理。

If an internal audit function finds that the auditee violates state laws and regulations, the rules and regulations of the company, and refuses to adopt audit recommendations, resulting in economic losses and serious consequences, the Board of Directors shall investigate and deal with them.

第四十五条 内部审计机构对在经营活动中恪守企业文化、创新管理实践、实现价值创造、经营业绩优异等方面表现突出的单位和个人，可向董事会提出表彰和奖励的建议。

Internal audit function may recommend commendation and reward to the Board of Directors for those units and individuals who have outstanding performances in business activities, such as abiding by corporate culture, innovating

management practices, realizing value creation and excellence in business performance.

第八章 奖励与惩罚/ REWARDS and PUNISHMENTS

第四十六条 公司对在审计工作中认真履行审计职责，敢于坚持原则，审计发现重大案件线索或揭露重大风险隐患，挽回或避免重大经济损失，成绩显著的内部审计机构、项目组 and 审计人员，应依据公司有关规定给予适当的表彰和奖励。

The internal audit function, project companys and auditors with outstanding achievements shall give appropriate commendation and reward, when they are conscientiously performing audit duties, daring to adhere to the principles, finding clues to major cases or exposing potential risks, and recovering or avoiding major economic losses.

第四十七条 公司对于其内部审计机构和人员未按规定履行审计职责，违反职业道德规范，滥用职权、徇私舞弊、玩忽职守、泄露秘密，从而给公司造成重大损失或严重损害公司利益与声誉的，由董事会依照有关规定追究责任，给予处分。

Where a staff fails to perform its auditing duties, violates professional ethics, abuses its power, favoritism, malpractice, neglect of duty and reveals secrets, thereby causing significant losses to the company or seriously damaging its interests and reputation, the Board of Directors shall investigate and punish the company in accordance with the relevant provisions.

第四十八条 内部审计机构对于在审计过程中揭发、检举违法违规行为，提供重要审计线索并取得重大审计成果的单位或个人，可依照有关规定向董事会提出表彰和奖励的建议。

Internal audit function may recommend commendation and reward to the Board of Directors for units or individuals who disclose and report violations of laws and regulations, provide important audit clues and achieve significant audit results in the course of auditing.

第四十九条 被审计部门人员在审计过程中拒绝提供资料、提供虚假资料、阻挠妨碍内部审计工作的，由内部审计机构责令其限期改正；拒不改正或情节严重的，报请审计委员会依照有关规定给予严肃处理。

If the auditees refuse to provide information, provide false information or obstruct the internal audit work in the course of auditing, the internal audit function shall order them to make corrections within a time limit; if they refuse to make corrections or if the circumstances are serious, they shall report to the audit committee for serious treatment in accordance with the relevant provisions.

第五十条 被审计部门人员在审计过程中转移、隐匿、篡改、毁弃财务、业务等资料的，由董事会审计委员会依照有关规定给予严肃处理。

If the auditees transfer, conceal, tamper with or destroy financial and business information in the course of auditing, the audit committee shall seriously handle.

第五十一条 内部审计机构对直接或指使他人打击、报复、陷害内部审计人员的，可提请审计委员会按照有关规定给予严肃处理。

Where the internal audit function finds individuals directly committing or instigating others to commit acts of retaliation or framing against internal audit personnel, it may propose that the Audit Committee handle the matter strictly in accordance with relevant regulations.

第九章 附则/ SUPPLEMENTARY PROVISIONS

第五十二条 本制度由内部审计部负责起草并定期提请更新，由董事会负责批准和解释。

This charter is formulated and updated periodically by Internal Audit Department, and the Board of Directors is responsible for the approval and interpretation of the policy.

第五十三条 本制度自董事会批准之日生效。

This charter shall take effect on the date of approval by the Board of Directors.

第五十四条 如果本制度与成员公司所在地法律法规存在冲突，按当地法律法规执行。

If there is some conflicts between this charter and the local laws of the member company, the company, shall of course, comply with these local laws and regulations.