



HANISON CONSTRUCTION HOLDINGS LIMITED

Incorporated in the Cayman Islands with limited liability 於開曼群島註冊成立之有限公司
香港新界沙田石門安群街3號京瑞廣場1期22樓
22/F., Kings Wing Plaza 1, 3 On Kwan Street, Shek Mun, Shatin, N.T., Hong Kong
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興勝創建控股有限公司

Internal Audit Policy **內部審計政策**

1. Policy Objective 政策目標

The objective of this policy is to define the scope, authority, and responsibilities of the Internal Audit Department. The policy aims to establish a structured framework for conducting audits, ensuring that Hanison Construction Holdings Limited's and its subsidiaries' (collectively referred to as "Hanison Group") risk management, internal control, and governance processes are effective, efficient, and aligned with regulatory requirements and the Hanison Group's strategic objectives.

本政策的目的是明確內部審計部的職權範圍、授權及職責，並建立一個結構化的審計框架，確保興勝創建控股有限公司及其附屬公司（統稱為「興勝集團」）的風險管理、內部控制及企業管治流程有效、高效，並符合監管要求及興勝集團的策略目標。

2. Authority 授權

The Internal Audit Department operates under the authority of the Audit Committee, reporting directly to Board of Directors of Hanison Group. The department is granted unrestricted access to all business units, records, systems, personnel, and physical properties of Hanison Group if deemed necessary for fulfilling its duties. This authority ensures the independence and objectivity required to perform audits effectively. In addition, the Internal Audit Department must obtain authorization from the "Managing Director" and the "Executive Director & General Manager" of Hanison Group when conducting audits. Full cooperation from auditee will be expected during the internal audit exercise.

內部審計部在審核委員會的授權下運作，並直接向興勝集團董事會匯報。內部審計部被授予必要時可不受限制地訪問興勝集團的所有業務單位、記錄、系統、員工及實物資產的權限，以履行其職責。此授權確保內部審計部能夠獨立及客觀地開展審計工作。此外，內部審計部在進行審計時，需獲得興勝集團“董事總經理”及“執行董事兼總經理”的授權。審計對象在內部審計過程中，需全力配合。

3. Responsibility of the Internal Audit Department 內部審計部的職責

The Internal Audit Department is responsible for the following:

內部審計部負責以下工作：

1. Conducting independent and objective evaluations of Hanison Group's internal control systems, risk management processes, and governance practices.
獨立且客觀地評估興勝集團的內部控制系統、風險管理流程及企業管治實踐。
2. Reviewing compliance with laws, regulations, policies, and procedures across all levels of Hanison Group.
審查興勝集團在各層面是否遵守法律、法規、政策及程序。



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3. Identifying potential risks and assessing their impact on Hanison Group's business operations.
識別潛在風險，並評估其對興勝集團業務運營的影響。
4. Providing recommendations to enhance operational efficiency, reduce risks, and improve governance.
提出提升運營效率、降低風險及改善管治的建議。
5. Supporting management in developing and implementing effective control measures.
支援管理層制定及執行有效的控制措施。
6. Ensuring all area for improvements identified are practical, cost-effective, and aligned with Hanison Group's strategic goals.
確保所識別的改進空間具有可行性、成本效益，並與興勝集團的策略目標一致。
7. Monitoring the implementation of recommended actions to address identified issues.
監察建議行動的執行情況，確保及時解決所發現的問題。

4. Audit Procedures 審計程序

The audit procedures will follow a systematic and disciplined approach, covering the following steps:
審計程序將遵循系統化及紀律化的方法，包含以下步驟：

1. Audit Planning 審計規劃

- Develop an annual audit plan based on a risk-based assessment of Hanison Group's operations and strategic priorities.
根據興勝集團的業務運營及策略優先事項進行風險評估，制定年度審計計劃。
- Obtain approval of the audit plan from the "Managing Director" and the "Executive Director & General Manager".
獲得“董事總經理”及“執行董事兼總經理”對審計計劃的批准。

2. Audit Execution 審計執行

- Conduct audits in accordance with the approved audit plan, ensuring thorough examination of processes, controls, and records.
根據已批准的審計計劃進行審計，確保全面檢查流程、控制措施及記錄。
- Use data analytics, interviews, and sampling techniques to gather sufficient and relevant audit evidence.
使用數據分析、訪談及抽樣技術，收集足夠且相關的審計證據。
- Depending on the nature of the internal audit, the Internal Audit Department may conduct audit work on a surprised basis.
根據審計性質，內部審計部可能以突擊方式進行審計工作。



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3. Risk and Control Assessment 風險與控制評估

- Evaluate the adequacy and effectiveness of risk management practices and internal controls.
評估風險管理實踐及內部控制的充分性及有效性。
- Identify control weaknesses, process inefficiencies, and areas of improvement.
識別控制缺陷、流程效率低下及需要改進的領域。

4. Collaboration 協作

- Facilitate open dialogue with process owners to validate audit findings and ensure accuracy.
與流程負責人進行開放對話，以核實審計結果並確保其準確性。
- Foster a collaborative environment to identify root causes of control weaknesses and operational issues.
建立協作環境，識別控制缺陷及運營問題的根本原因。
- Work with management to prioritize pragmatic and actionable recommendations based on risk severity and business impact.
與管理層合作，根據風險嚴重性及業務影響，優先制定實用及可行的建議。
- Provide advisory support to management, where appropriate, to assist in designing or improving control mechanisms.
在適當情況下，向管理層提供諮詢支援，協助設計或改善控制機制。

5. Audit Report Preparation 審計報告編制

Upon completion of each audit, the Internal Audit Department will:
每次審計完成後，內部審計部將：

1. Prepare a comprehensive audit report detailing the following:

編制一份全面的審計報告，內容包括：

- Scope and objectives of the audit.
審計範圍及目標。
- Key findings, including identified risks, non-compliance issues, and control deficiencies.
主要發現，包括識別的風險、不合規事項及控制缺陷。
- Recommended areas for improvement, along with responsible parties or function.
改進建議及相關負責人或部門。
- Targeted completion date of the recommended actions.
建議行動的目標完成日期。

2. Submit the audit report to senior management and relevant stakeholders for review and discussion.

向高級管理層及相關利益相關者提交審計報告，供其審閱及討論。

3. Monitor and follow up on the implementation status of recommended actions, ensuring timely resolution of identified issues.

監察建議行動的執行情況，確保及時解決所發現的問題。



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6. Closing 總結

The Internal Audit Department is committed to promoting a culture of accountability, transparency, and continuous improvement within Hanison Group. By providing independent and objective assurance, the department contributes to the sustained success of Hanison Group's operations, ensuring compliance with legal and regulatory requirements while supporting effective risk management and governance practices.

內部審計部致力於促進興勝集團內部問責、透明及持續改進的文化。通過提供獨立且客觀的保證，內部審計部為興勝集團運營的持續成功作出貢獻，確保合規法律及監管要求，同時支持有效的風險管理及管治實踐。

This policy will be reviewed on a needed-basis by the "Managing Director", the "Executive Director & General Manager", and the Audit Committee to ensure its continued relevance and effectiveness. Modification will be made as necessary to reflect changes in Hanison Group's operations, regulatory environment, or strategic priorities.

本政策將由“董事總經理”、“執行董事兼總經理”及審核委員會按需進行審閱，以確保其持續相關性及有效性。必要時，將根據興勝集團的業務運營、監管環境或策略優先事項的變化進行修改。

7. Confidentially 保密性

All investigation reports and information are for use by the Internal Audit Department only. They must remain confidential without the approval of the "Managing Director", "Executive Director and General Manager" and the Audit Committee.

所有調查報告及資料只供內部審計部使用，未經“董事總經理”、“執行董事兼總經理”及審核委員會批准，資料必須保密。

Approved By 審批:

Stewart ST. Wong 王世濤
Managing Director 董事總經理

Effective Date: 2 January 2025
生效日期: 二零二五年一月二日