



CHINA

YUCHAI

International Limited

AUDIT COMMITTEE CHARTER
审计委员会章程

AS OF MAY 28, 2004

AMENDED AND APPROVED BY BOARD ON MAY 9, 2016

2004年5月28日起实施，并于2016年5月9日修正并通过董事会批准。

CHINA YUCHAI INTERNATIONAL LIMITED

中国玉柴国际有限公司

AUDIT COMMITTEE CHARTER

审计委员会章程

I. PURPOSE

目的

The primary purpose of the Audit Committee (the “Committee”) is to assist the Board in fulfilling its oversight responsibilities regarding:

审计委员会（“委员会”）的主要目的，是协助董事会行使以下监督职能：

- the integrity of the Company’s financial statements and the effectiveness of its internal controls over financial reporting;
 - The appointment, qualifications, performance and independence of the Company’s independent registered public accounting firm (referred to as the “independent auditor” hereafter);
 - the appointment, performance and independence of the Company’s internal audit function;
 - the review and approval of related party transactions; and
 - the Company’s compliance with legal and regulatory requirements and ethical standards adopted by the Board.
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- 本公司的财务报表的完整性及对财务报告进行内部控制的有效性；
 - 监督公司对独立注册会计师事务所的任命、资格筛选、表现及独立性（以下称为“独立审计师”）；
 - 监督本公司内部审计的任命、表现及公司内部审计职能的独立性；
 - 审查和批准关联交易；
 - 监督本公司对法律和监管规则及董事会采用的道德标准的遵守情况。

II. ORGANIZATION, MEMBERSHIP AND MEETINGS

委员会、成员及会议

The Committee shall consist of at least three members of the Board, all of whom shall be appointed by the Board. The Chairman of the Committee shall also be appointed by the Board.

委员会应包括至少三名董事会成员，并均应当由董事会任命。委员会主席也由董事会任命。

Each Committee member shall be financially literate and at least one member of the Committee shall be designated by the Board as the “audit committee financial expert” within the definition adopted by the SEC or the Company shall disclose in its periodic reports required pursuant to the Securities Exchange Act of 1934 (the “Exchange Act”) the reasons why the Committee does not have an “audit committee financial expert”. Each Committee member shall satisfy the independence requirements of the New York Stock Exchange and Exchange Act Rule 10A-3(b) (1), unless exemptions from such requirements are available. No Committee member may simultaneously serve on the audit committee of more than three other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and such determination is disclosed in the Company’s annual report on Form 20-F.

每位委员会成员均应通晓财务知识，并且应至少有一名成员是根据 SEC 规定所定义的“审计委员会财务专业人士”，或公司应当根据 1934 年证券交易所条例（简称“条例”）在其定期报告中披露至少一名委员会成员不是“审计委员会专业人士”的原因。除非另有规定，每一位委员会成员均应符合纽约证券交易及条例 10A-3(b)(1)有关独立性的要求。任何委员会成员不能同时担任三个以上的其他上市公司的审计委员会委员职务，除非董事会确认同时担任该上述职务不会损害其担任本公司审计委员会委员职务，同时本公司年度报告 20-F 表格对该董事会之确认进行了披露。

The Committee shall meet at least once during each fiscal quarter and more frequently as the Committee deems necessary. The Committee shall meet separately, periodically, with management, with the internal auditor and with the independent auditor as required.

委员会应在每个财政季度至少召开一次会议，如委员会认为有必要，可以增加召开会议次数。委员会应单独、定期与管理层、内部审计师及独立审计师会面。

The Chairman (or in his or her absence, a member designated by the Chairman) shall preside at each meeting of the Committee and set the agenda for Committee meetings. The Committee shall have the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's bye-laws that are applicable to the Committee.

委员会主席（或在主席缺席情况下，由其指定的一名成员）应主持各委员会会议，并制定委员会会议议程。委员会应有权对会议通知及会议的召开制定相应的规则和程序，但该规则不应与任何本公司之公司细则有关委员会的任何规定相抵触。

The quorum at all meetings of the Committee shall be the presence of at least two members. Members of the Committee may participate in a meeting in person or through the use of video or teleconference or similar communications equipment. The Committee may, as it deems appropriate, in lieu of a meeting, circulate written resolutions which if signed by all members on a single document or in counterparts, shall be effective for all intents and purposes as if it were a resolution passed at a meeting of the Committee duly convened, held and constituted.

委员会会议应至少有两位会员参会。委员会成员可以通过电话或类似通讯设备参加会议。在委员会认为合适的情况下，可以通过全体成员签署的单一文件或者副本的书面决议形式代替开会，其与正式召开委员会会议由同等的效力。

All non-management members of the Board that are not members of the Committee may, at the invitation of the Chairman, attend and observe meetings of the Committee, but they shall not participate in any discussion or deliberation unless invited to do so by the Committee, and in any event shall not be entitled to vote. The Committee may, at its discretion, include in its meeting, members of management, representatives of the independent auditor, the internal auditor, any other financial personnel employed or retained by the Company or any other persons whose presence the Committee believes to be necessary or appropriate.

所有董事会的非管理层人员，同时亦非委员会成员亦可出席委员会会议，除非委员会同意，否则该等人员不得参与任何讨论或审议，在任何情况下，无权进行投票。委员会可以行使自由裁量权决定参与会议的管理层人员、独立审计师代表、内部审计师、任何公司雇佣或保留的其他财务人员或代表以及委员会认为出席会议所必要和适当的任何其他人员。尽管如此，委员会在其认为适当的情况下也可以排除包括但不限于任何董事会非管理层人员，同时亦非委员会成员。

III. MAIN AUTHORITIES AND RESPONSIBILITIES

主要权限及职责

The Committee shall assist the Board in fulfilling its oversight responsibilities to the shareholders and other stakeholders as stated under the Purpose statement. The primary responsibilities of the Committee are set out below and may be varied by the Committee subject to compliance with all applicable laws based on the appropriateness, facts and other relevant factors.

委员会应该协助董事会履行其对股东和其他利益相关者的监督责任。委员会的主要责任陈述如下，同时委员会根据其适当性、相关事实和其他相关因素并在符合法律规定的前提下进行不时的调整。

A. Oversight of the Company's Independent Auditor 对公司独立审计师的监管

1. **Appointment and Oversight.** The Committee shall be directly responsible for the appointment, compensation, and oversight of the work of the independent auditor employed by the Company (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee. The formal appointment and re-appointment of the independent auditor shall be subject to approval by the Company's shareholders at a general meeting.

任用和监督。委员会应直接负责选择任命、补偿和监督独立审计师的工作（包括管理层与独立审计师为准备审计意见或者相关工作产生对有关财务报告的任何分歧的决议）。同时独立审计师应直接向委员会报告工作。对独立审计师的正式聘用或者重新聘用应该通过公司股东大会的批准。

2. The independent auditor is responsible for (a) performing an audit of the annual consolidated financial statements of the Company and its subsidiaries, expressing an opinion as to the conformity of such annual consolidated financial statements, in all material respects, with International Financial Reporting Standards as issued by the International Accounting Standards Board ("IFRS") or other systems that may be adopted by the Company from time to time, (b) performing an audit and report on the effectiveness of the Company's internal control over financial reporting; and (c) performing agreed upon procedures on and reviewing the Company's unaudited interim financial information on a quarterly basis prior to the Company furnishing its Form 6-K containing such unaudited interim financial information to the U.S. Securities and Exchange Commission ("SEC").

独立审计师负责（a）对本公司及其子公司的年度综合财务报表进行审计，对在所有重大方面与国际会计准则委员会发布的国际财务报告准则（简称“IFRS”）一致性发表意见；（b）对公司财务报告的内部控制的有效性进行审计并出具报告；（c）对本公司在向美国证券交易委员会（“SEC”）递交6-K表格前，对6-K表格中未经审计之季度财务信息进行程序确认并审阅。

3. It is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosure are complete and accurate and in accordance with IFRS and applicable laws, rules and regulations. Each member of the Committee shall be entitled to rely on the integrity of those persons within the Company and of the professionals and experts engaged by the Company who provide information to the Committee.

委员会不负责审计的计划和实施审计工作，亦不负责确保公司财务报表及信息披露的完整、准确及是否遵循IFRS和相关法律法规的规定。委员会的每一位成员有权信赖提供其信息的本公司相关人员及专业人士的完整性与准确性。

4. **Pre-Approval of Services.** Before the independent auditor is engaged by the Company or its subsidiaries to render audit or non-audit services, the Committee must pre-approve the engagement in order to ensure that the services do not impair the independence of the independent auditor. The Committee's separate pre-approval of audit and non-audit services to be provided by the independent auditor on an engagement-by-engagement basis will not be required if the engagement is entered into pursuant to pre-approval policies and procedures established by the Committee or such services fall within the available exceptions under SEC rules, provided the nature, scope and amount of such services are specified. For expediency, the Committee may delegate to one or more designated members of the Committee the authority to grant pre-approvals, provided the decisions made advised to all members promptly and presented to the Committee no later than at a subsequent meeting.

服务的预先审批。在独立审计师从事为本公司或其附属公司委托其提供审计或非审计服务前，为了确保该服务不损害独立审计师的独立性，委员会必须预先批准该委托服务。如果审计委员会根据公司委托独立审计师制定的预先审批制度和程序规定对委托服务做了规定，或者该服务属于 SEC 规定的例外情况，委员会无需对独立审计师提供的单项服务的聘任进行预先审批该审计及非审计服务。方于便利，委员会可以授予一个或者多个指定的委员会成员预先批准权，提供决策建议以及在后续会议之前及时提交给委员会所有成员。

The Committee shall, if applicable, consider whether the independent auditor's provision of any permitted information technology services or other non-audit services to the Company are compatible with maintaining the independence of the independent auditor.

委员会，如果适用，应考虑独立审计师所提供的任何许可信息技术服务或者其他非审计服务应与保持独立审计师独立性相协调。

5. **Independence of Independent Auditor.** The Committee shall, at least, annually, review the independence and quality control procedures (including rotation of partners where applicable) of the independent auditor and the experience and qualifications of the independent auditor's senior personnel that are providing audit services to the Company in accordance with the requirements of the SEC and the Public Company Accounting Oversight Board ("PCAOB").

独立审计师的独立性。委员会应至少每年审查独立审计师的独立性和质量控制程序（包括合伙人在相应情况下轮换的要求）及为公司提供审计服务的独立审计师的高级人员的经验和资历，并考量其是否符合 SEC 和公众公司会计监督委员会("PCAOB")的要求。

6. **Annual Audit Plan and Audit of Financial Statements**

年度审计计划和对财务报表的审计

- 6.1 The Committee shall meet with management and the independent auditor to discuss the independent auditor's proposed scope, timing, staffing and reporting schedules for the annual audit plan so as to better coordinate the audit activities and to provide the necessary support.

为了更好的协调审计工作并提供必要的支持，委员会应与管理层、独立审计师召开会议，商讨独立审计的范围、时间、人员编制和年度审计计划的报告时间表。

- 6.2 The Committee shall review and discuss with management and the independent auditor: (a) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (b) any analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, and (c) the effect of regulatory and accounting initiatives, where applicable.

委员会应与管理层、独立审计师共同审阅与讨论：（a）与会计原则和财务报表有关的主要问题，包括任何选择或运用会计原则、足够的内部控制的主要问题及由于重大内控缺陷而采取的任何特定的审计步骤；（b）管理层或独立审计师因阐述显著财务报告问题及判断而准备的分析报告；（c）监管和会计举措对本公司财务报表的影响。

- 6.3 The Committee shall review and discuss the Company's annual audited financial statements and report (Form 20-F) with management and the independent auditor, including the Company's disclosures under "Item 5. Operating and Financial Review and

Prospects”。The Form 20-F must be reviewed and approved by the Committee prior to submission to the Board for approval to file with the SEC.

委员会应与管理层及独立审计师审议和讨论年度经审计财务报表（20F 表格），包括根据年度报告下 20-F 表格第五条公司业务及财务回顾与展望所做的披露。在提交 20-F 表格给董事会批准提交 SEC 之前，需通过委员会需提前审阅和批准。

- 6.4 The Committee shall discuss with management and the independent auditor and approves the Company's unaudited quarterly earnings press releases as well as other financial information provided to the shareholders, analysts and rating agencies.

委员会应与管理层及独立审计师讨论本公司的未经审计的季度盈利新闻稿，及其他提供分析师和评级机构的财务信息。

6.5 *Separate Meetings with the Independent Auditor without management*

与独立审计师的独立会议

- 6.5.1 The Committee shall maintain regular and ongoing and open communication, contacts and meetings with the independent auditor at all times to facilitate effective coordination of audit activities, achievement of objectives and to keep abreast of any major developments. The independent auditor shall have unrestricted access to the Chairman and members of the Committee at any time.

委员会在任何时候都应该与独立审计师保持常规、持续及公开的沟通、联系和会议，并协调审计工作，促成其完成审计目标以及及时了解各项重大发展。独立审计师应该可以在任何时候自由与审计委员会主席和成员联系。

- 6.5.2 The Committee shall review with the independent auditor any problems or difficulties the independent auditor may have encountered during the course of the audit work, including any restrictions on the scope of activities or access to required information or any significant disagreements with management and management's responses to such matters. The Committee will resolve any such disagreements and differences where applicable.

委员会应与独立审计师审阅独立审计师在审计过程中遇到的任何问题或困难，包括任何对其活动范围、获取信息及与管理层的显著不一致意见及管理层对此不一致意见的回应限制。委员会应该协调解决不一致的冲突。

- 6.5.3 The Committee shall discuss with the independent auditor regarding (a) their conclusions on the Company's critical accounting policies and practices and their application, (b) all alternative treatments within IFRS for policies and practices related to material items that have been discussed among management and the independent auditor, including the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and (c) other material matters required to be discussed with the independent auditor by applicable laws and regulations, SEC and PCAOB as required.

委员会应与独立审计师讨论须由独立审计师出具给委员会的报告，关于：（a）独立审计师认为重要的将运用的会计政策及惯例；（b）所有经管理层与独立审计师讨论的在 IFRS 中有关政策及惯例的替代方法，包括所衍生的使用此替代方法的信息披露和会计处理方法，以及独立审计师首选方法；（c）其他需要管理层与独立审计师的讨论的事宜，如相应法律法规、SEC 和 PCAOB 要求。

6.6 *Policy for Hiring of Employees and Former Employees of Independent Auditor*

聘请独立审计师的现任雇员和前雇员的政策

The Committee will formulate a hiring policy with respect to hiring of current and former employees of the Company's independent auditor in accordance with the laws and in consultation with the independent auditors to avoid potential conflict of interests. All such appointments must receive prior written approval of the Committee and the Board.

为避免利益冲突，委员会应制定明确的与所适用的法律和法规相一致的政策，规定聘用独立审计师的雇员和前雇员。所有相关的聘请必须获得委员会和董事会的提前书面批准。

A copy of the current hiring policy which has been agreed with the independent auditor is attached to this charter.

与独立审计师意见一致的当前聘请政策亦附于该章程中。

B. Oversight of Internal Audit Function

监督内部审计功能

1. The Internal Audit is an independent and risk based review function which takes direction from, and reports directly to the Committee through the Chairman of the Committee on the adequacy, efficiency, cost effectiveness and reliability of the Company's systems of internal control and risk management implemented by management for the proper conduct of the Company's business and compliance with applicable laws and regulations. It is not an internal checking function which is a management's operational responsibility.

内部审计具有独立风险评估功能，其根据委员会主席的指引直接向委员会报告公司内部控制和管理层是否按照相关的法律法规中公司经营过程中对风险管理的执行的准确性，效率和成本效率和可靠性情况。这不是一个内部检查机制，其应该为管理层经营的责任。

2. The Committee is responsible for approving the organizational structure, audit plan, staffing of the Internal Audit function, the appointment, performance appraisal and termination of the Head of Internal Audit and key personnel. The Company management must provide adequate funding and administrative support to enable the internal audit function to be conducted properly. The Committee will ensure that there are no unjustified restrictions imposed by management which may impair audit independence.

委员会负责批准组织机构、审计计划、内部审计的人员配备，内部审计总监和高级管理人员的聘请、绩效评估及解聘。公司管理层必须提供足够的资金和行政支持，以便内部审计功能正常进行。委员会应该确保管理层不采取任何不合理的限制审计独立性的行为。

3. The Head of Internal Audit is responsible for planning, organizing, executing and controlling the approved audit plan and for reporting to the Committee on the progress and results at least once quarterly or more often as required by the Committee.

内部审计总监负责计划、组织、执行和控制已批准的审计计划，并每一季度不少于一次，或者根据委员会的要求，向委员会报告进展和结果。

4. Internal Audit will be responsible for preparing and issuing timely and relevant reports to the Management on the results of the audits with a copy to the Committee. Where significant issues, control weaknesses or fraudulent activities are identified, the Head of Internal Audit must inform the Chairman of the Audit Committee immediately for direction before issuing the reports to management. Internal Audit shall follow up on corrective actions taken by management on a timely basis based on the importance and urgency criteria as agreed with the Committee. Audit issues which are not rectified within the allowed time frames are to be followed up and escalated to the Committee and the Board based on criteria established by the Committee and no less frequently than quarterly.

内部审计负责根据审计结果向管理层和委员会及时准备相关报告。如内部审计发现重大事件，控制缺陷或者欺诈行为，在通知管理层之前，必须马上通知审计委员会主席并获取指引。内部审计应该继续跟进管理层根据严重性和紧急性质委员会同意下采取的及时纠正措施。审计事宜如果没有在允许的时间内纠正并且升级，委员会和董事会需根据严重性应至少每季度进行跟进。

5. The Internal Audit shall perform special reviews and investigations as assigned by the Committee and the Board as required.
在委员会和董事会要求下，内部审计应该执行特别的审查和调查。

C. OTHER CORPORATE OVERSIGHT RESPONSIBILITIES

其他公司监督责任

1. The Committee may retain at the Company's expense any independent legal counsel, experts or advisors (accounting, financial or otherwise) that the Committee believes to be necessary or appropriate. The Committee may also utilize the services of the Company's regular legal counsel or other advisors to the Company and the Committee shall have authority to approve their related fees and retention terms. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
该委员会认为必要或适当，可自费聘请任何独立的法律顾问，专家或顾问（会计，财务或其他）。委员会还可以利用公司的常年法律顾问或其他顾问服务本公司，同时委员会有权批准其相关费用及保留条款。委员会可以决定公司提供适当的资金支付以下费用：对于独立审计师提供或发布审计报告、进行审计、审阅或验证服务，对于审计委员会聘用的法律顾问支付的佣金，以及对于委员会在履行其职责过程中所必需或适当的行政开支。
2. Subject to notification to the Board, the Committee may conduct or authorize investigations into any matters within the scope of the powers and responsibilities delegated to the Committee. The Committee is a sub-committee of the Board and reports to the Board.
在通知董事会后，委员会可在其职权和责任范围内进行或授权进行调查任何事项。委员会是董事会的附属委员会，并向董事会报告。
3. The Committee shall review key related party transactions with related parties to ensure that they are fair and reasonable and are in the interests of the Company.
委员会应该审查与关联方的重大关联交易，确保公平合理并符合公司利益。
4. The Committee shall establish procedures for the receipt, retention and the treatment of complaints received by the Company, reporting of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters. The Committee shall also establish procedures for the confidential and anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
委员会应建立和监督有关会计、内部会计控制或审计事项相关的收据，保留及处理投诉的程序。委员会还应建立和监督员工保密和匿名提交可疑会计或审计事项的程序。
5. In addition to the powers and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board from time to time. To the fullest extent permitted by law, the Committee shall have the power to determine which matters are within the scope of the powers and responsibilities delegated to it.
委员会应在本章程授予其的职权范围内行事，委员会亦有权在任何时候可行使董事会的全部权力和权威。在法律所允许的最大范围内，委员会有权决定授予其的权力和职责事项范围。
6. Notwithstanding the foregoing, the Committee's responsibilities are limited to assisting the Board in its oversight responsibilities as set out under the Purpose statement above. The Company's management is responsible for the timely and accurate preparation, presentation

and integrity of the Company's financial statements as well as the efficiency, effectiveness and reliability of the Company's financial reporting process, accounting policies, risk management, internal accounting controls, disclosure controls and operational procedures which are conducted in the ordinary course of its business. The management is also responsible for monitoring and ensuring that the Company's code of business conduct and ethics and other requirements as specified by the Board are complied with.

尽管有上述规定,委员会的责任仅限于协助董事会监督以上章程所提及的内容.公司的管理层有责任及时准确地准备并呈报公司的财务报告,并确保财务报告过程、会计政策、风险管理、内部财务控制、信息披露控制和操作过程中进行从常规程序的效率性和可靠性。管理层也应该负责监控并确保公司遵循商业行为准则、道德规范和其他董事会特定的要求。

7. The Committee shall review and approve all financial filings, annual reports (Form 20-F) and reports or responses to regulators' enquiries on the financial statements, prepared by management and other parties, prior to their submission to the Board for approval and filing with the relevant authorities.

委员会应该在提交给董事会审批和相关部门之前,审批所有由管理层或者其他组织提交的财务报表、年度报告(20F表格),对财务报告有关的管理机构的询问回复等文件。

8. The Committee shall discuss with the Company's in-house counsel, compliance officer or outside counsels any legal or regulatory matters brought to the Committee's attention that could have a material impact on the Company's financial statements.

委员会应讨论与本公司的内部法律顾问、合规专员或外部法律顾问讨论任何提请委员会关注的可以合理地预期对本公司的财务报表有重大影响的法律或监管事项。

9. The Committee shall request confirmation from management, the independent auditor and the Company's internal auditors that the Company's foreign subsidiaries and foreign affiliated entities, if any, are in conformity with applicable legal requirements.

委员会应要求管理层、独立审计师及内部审计师确认,本公司如有任何海外子公司和海外附属机构符合相关的法律要求。

10. The Committee shall review its discharge of duties and responsibilities annually in accordance with this charter and make recommendations to the Board on proposed changes as required.

委员会应该根据本章程对其履行的职责进行年度审阅,并向董事会提出修改建议。

CHINA YUCHAI INTERNATIONAL LIMITED
AUDIT COMMITTEE
中国玉柴国际有限公司
审计委员会

**POLICY FOR HIRING CURRENT AND FORMER EMPLOYEES OF THE
INDEPENDENT AUDITOR**

聘请独立审计师的雇员和前雇员政策

1. PURPOSE

目的

To avoid potential conflict of interests and to enhance audit independence between the Company and its independent auditors (Ernst & Young or “EY”) and to meet one of the agreed terms and conditions of our engagement of the independent auditor, the Audit Committee (the “Committee”) and the Board have agreed with the following formal policy concerning the employment of current and former employees of our independent auditor.

为了避免公司与独立审计师（安永或者“EY”）潜在的利益冲突及提高审计的独立性，及满足双方聘请时约定独立审计师的条款和条件，审计委员会和董事会同意制定聘请独立审计师的雇员和前雇员正式的政策。

2. POLICY

政策

As a general rule, the Company shall not, without the prior written consent of EY, solicit, employ or appoint to its Board of Directors, any current or former partner, principal, or professional employees of EY, any affiliate thereof, any other EY firm or any of their respective affiliates, in a financial reporting oversight role (as defined under SEC’s independence rules) at the Company if:

作为一般性政策，未经安永同意，公司不可以招揽、雇佣或者任命，任何安永及其附属机构及其在财务报告上有监督关系的关联机构（在 SEC 独立规则中定义）的现任或者前任的合伙人、主要负责人或者专业雇员，如果：

- (a) any such current or former or principal influences or influenced EY’s operations or financial policies or has any capital balances or any other continuing financial arrangement with EY; or
任何对安永的经营或财政政策或资本余额或者其他安永的持续财务安排产生现有、过去或者主要影响或者已产生影响；或者
- (b) any such professional employee, partner or principal has performed more than 10 hours of audit, review or attest service for or relating to the Company until the “cooling off” period under the SEC independence rules has expired. The “cooling off” period would commence when an individual becomes a member of the engagement team for the audit, review or attest service for the current period and will expire 12 months after the filing by the Company of its Annual Report on Form 20-F for the current year.

任何这样的专业雇员、合伙人或主要负责人已为公司提供超过 10 小时的审计、审查或查证相关服务，并未通过美国证券交易委员会独立规则下“冷却”时期。“冷却”时期应自此人成为审计、审查和查证服务团队的组成成员起算，并截至于公司提交年度报告后的 12 个月。

The exception to the above rules may apply where a current or former employee responds to the general recruitment advertisements of the Company or its affiliates for a non-financial reporting oversight position which are published publicly. Such applications must, however, be referred to the Audit Committee for further review and consultation with EY under the auditor independence rules where necessary. Prior written consent of the Audit Committee and the Board must be obtained before consideration may be given to such applications.

上面的规则可能适用以下例外情况：雇员或者前任雇员对公司或其附属公司对非财务报告监管职位进行的公开招聘综合招聘广告提出的申请。但这些申请必须提交审计委员会据审计人员独立性相关规定进一步审查，还需要咨询安永。在考虑以上申请之前，必须获得审计委员会和董事会的事先书面同意。