

# Corporate Governance Report 企業管治報告

The Group is committed to maintaining high standards of corporate governance and enhancing corporate value and accountability. The principles as set out in the Corporate Governance Code (the “CG Code”) contained in Appendix 14 of the Listing Rules have been adopted to shape our corporate governance structure. This report describes how the principles of the CG Code have been applied during the year ended 31 March 2022 under different aspects.

## COMPLIANCE WITH THE CG CODE

In the opinion of the directors, the Company has complied with all the code provisions of the CG Code as set out in Appendix 14 of the Listing Rules throughout the financial year, except for the following deviation:

Under code provision F.2.2 (Note) of the CG Code, the chairman of the Board should attend the annual general meeting of the Company.

The chairman of the Board has delegated the duty of attending the annual general meeting to one of the executive directors of the Company. The chairman considers the executive director a suitable person for taking up such duty as the executive director has good knowledge in each operating segment of the Group.

*Note: The code provision numbers in the CG Code have been re-arranged with effect from 1 January 2022. This code provision was formerly E.1.2.*

## BOARD OF DIRECTORS

### Board composition

As of the date of this annual report, the Board is comprised of six members including three executive directors and three independent non-executive directors (“INEDs”). The names of directors and their positions are as follows:

Name of Directors 董事姓名	Position 職位
<b>Executive directors:</b> 執行董事：	
Poon Bun Chak 潘彬澤	Executive Chairman 執行主席
Ting Kit Chung 丁傑忠	Chief Executive Officer 行政總裁
Poon Ho Tak 潘浩德	
<b>Independent non-executive directors:</b> 獨立非執行董事：	
Au Son Yiu 區燦耀	
Cheng Shu Wing 鄭樹榮	
Law Brian Chung Nin 羅仲年	

Mr. Poon Ho Tak is a son of Mr. Poon Bun Chak.

本集團積極維持高標準的企業管治及提升企業價值和問責性。本公司採納上市規則附錄14所載之《企業管治守則》(「企業管治守則」)各項原則以制定其企業管治架構。本報告載述本公司截至二零二二年三月三十一日止年度內如何在各個不同範疇應用企業管治守則所載各項原則。

### 遵守企業管治守則

按董事的意見，本公司於本財政年度一直遵守上市規則附錄14所載之企業管治守則所有守則條文，惟下列條文除外：

企業管治守則F.2.2(註)條規定董事會之主席須出席本公司之股東週年大會。

董事會主席將出席股東週年大會之職務委任本公司一位執行董事。主席認為該執行董事是合適人選，因該執行董事對本集團各營運分類也十分了解。

*附註：自二零二二年一月一日起，企業管治守則中的守則條文編號已重新排列。此企業管治守則原為第E.1.2條。*

### 董事會

#### 董事會組成

於本年報日期，董事會有六名成員，包括三位執行董事及三位獨立非執行董事。董事姓名及其職位如下：

潘浩德先生是潘彬澤先生之兒子。

# Corporate Governance Report 企業管治報告

## BOARD OF DIRECTORS (continued)

### Board composition (continued)

The biographical details of all the directors which include relationships among members of the Board are set out on pages 18 to 19.

Mr. Au Son Yiu has indicated that he will not stand for re-election at the forthcoming annual general meeting to be held on 25 August 2022 (“2022 AGM”) and will retire as an independent non-executive director in accordance with Clause 87(1) of the Company’s bye-laws after the conclusion of the 2022 AGM.

Except for Mr. Au, all the existing INEDs of the Company have a term of one year, and they are subject to retirement and re-election at the Company’s annual general meeting in accordance with Clause 87(1) of the Company’s bye-laws.

### Executive chairman and chief executive officer

The Executive Chairman and the Chief Executive Officer are Mr. Poon Bun Chak and Mr. Ting Kit Chung respectively; therefore the roles of the Executive Chairman and the Chief Executive Officer are segregated. The primary role of the Executive Chairman is to provide leadership for the Board and to ensure that it works effectively in discharging its responsibilities. The Chief Executive Officer is responsible for the day-to-day management of the Group’s business.

### Independence and qualification of independent non-executive directors

The Company has three INEDs representing more than one third of its Board, which is in compliance with Rule 3.10(1) and Rule 3.10A of the Listing Rules. All the INEDs possess a wide range of business and financial experience. One of the INEDs, Mr. Law Brian Chung Nin, possesses professional accounting qualification in full compliance with Rule 3.10(2) of the Listing Rules. In accordance with Rule 3.13 of the Listing Rules, all the INEDs have confirmed their independence for the year ended 31 March 2022.

## 董事會 (續)

### 董事會組成 (續)

所有董事的(包括董事會成員之關係)履歷載於本年報第18及19頁。

區樂耀先生已表示將不再根據本公司章程細則第87(1)條，於二零二二年八月二十五日舉行的應屆股東週年大會(「二零二二年股東會」)上參與膺選連任，並於二零二二年股東會完結後退任獨立非執行董事。

除區先生外，本公司所有獨立非執行董事任期為一年，並根據本公司之公司細則第87(1)條於本公司之股東週年大會上退任並膺選連任。

### 執行主席及行政總裁

執行主席及行政總裁分別由潘彬澤先生及丁傑忠先生擔任，因此，執行主席及行政總裁的職責有清楚劃分。執行主席之角色主要為肩負領導董事會之責，確保其有效履行職責。行政總裁則負責本集團日常業務的管理。

### 獨立非執行董事的獨立性及資歷

本公司符合上市規則第3.10(1)條及3.10A條的要求，其董事會現有三名獨立非執行董事，佔董事會成員人數多於三分之一。所有獨立非執行董事皆擁有廣泛的業務及財務經驗。其中一位獨立非執行董事羅仲年先生擁有專業會計資格，並完全符合上市規則第3.10(2)條的要求。於截至二零二二年三月三十一日止年度，所有獨立非執行董事已按上市規則第3.13條確認其獨立性。

# Corporate Governance Report 企業管治報告

## BOARD OF DIRECTORS (continued)

### Role of the Board

The overall management of the Group is vested with the Board and the day-to-day management of the business is delegated to the executive management.

The principal roles of the Board are:

- (1) to lay down the Group's objectives, strategies, policies and business plan;
- (2) to monitor the performance of each operating segment;
- (3) to set appropriate policies to manage risks in pursuit of the Group's strategic objectives;
- (4) to authorise material borrowings and expenditures;
- (5) to prepare and approve financial statements, annual and interim reports, and make judgments that are fair and reasonable in the preparation of the Company's disclosure statements;
- (6) to perform corporate governance functions in accordance with the CG Code, including the determination of the Group's corporate governance policies, and the review and monitoring of the corporate governance practices of the Group; and
- (7) to oversee and review the effectiveness of the risk management and internal control systems of the Group through review of the reports from Audit Committee.

### Directors' insurance

The Company has arranged appropriate insurance cover for the directors in connection with the discharge of their responsibilities.

## 董事會 (續)

### 董事會的職責

董事會負責本集團整體的管理，負責執行的管理層則獲授權負責日常業務上的管理。

董事會的主要職能：

- (1) 釐定本集團目標、策略、制度及業務計劃；
- (2) 監察每個營運分類的表現；
- (3) 按本集團策略性目標制訂合適的政策以管理風險；
- (4) 授權重大借貸及開支；
- (5) 編製及審批財務報表、年報及中期報告，並就本公司披露聲明的編製作公平而合理的判斷；
- (6) 根據企業管治守則履行企業管治職能，包括釐定本集團企業管治政策以及檢討及監察本集團的企業管治常規；及
- (7) 通過審閱審核委員會的報告，監管及檢討本集團風險管理及內部監控系統的效能。

### 董事保險

本公司已就董事履行其職責為彼等作出適當的保險安排。

# Corporate Governance Report 企業管治報告

## BOARD OF DIRECTORS (continued)

### Induction and continuous professional development

Newly appointed directors will receive a comprehensive, formal and tailored induction on the first occasion of their appointment so as to ensure that they have appropriate understanding of the business and operations of the Company as well as the obligation and responsibility of being a director under the Listing Rules and relevant regulatory requirements.

Directors should participate in appropriate continuous professional development to develop and refresh their knowledge and skills to ensure that their contribution to the Board remains informed and relevant. Reading materials on the latest development of applicable laws, rules and regulations will be provided to directors where appropriate. All directors are also encouraged to attend relevant training courses at the Company's expense.

According to the records maintained by the Company, the directors received the following training during the financial year:

Directors 董事		Type of trainings 培訓種類
<b>Executive directors</b>	<b>執行董事</b>	
Poon Bun Chak	潘彬澤	A
Ting Kit Chung	丁傑忠	A
Poon Ho Tak	潘浩德	A
<b>Independent non-executive directors</b>	<b>獨立非執行董事</b>	
Au Son Yiu	區樂耀	A
Cheng Shu Wing	鄭樹榮	A
Law Brian Chung Nin	羅仲年	A

A: Reading materials relating to the Group, general business or director's duties and responsibilities, etc.

### Board process

The Company has in place clear board process. Regular board meetings are scheduled at least four times per year. Agendas and accompanying board papers are served to all directors at least five business days in advance of each board meeting to facilitate informed discussion and decision making. Directors may include any matters they wish to discuss in the agendas. Minutes of the Board and committee meetings are prepared and kept by the company secretary of the Company, and are open for inspection by directors upon request. All directors have access to the advice and services of the company secretary, and are allowed to seek external professional advice if needed.

## 董事會(續)

### 就職培訓及持續專業發展

獲新委聘的董事，在委聘初期，也會接受一全面性的、正規的及特別制訂的就職培訓，以確保彼等對本公司的營運及業務，以及對上市規則和其他相關監管規定下作為一個董事的責任和義務有適當的了解。

董事應參與適當的持續專業發展，以發展及更新彼等之知識及技術，確保彼等繼續對董事會作出知情及相關之貢獻。適用法例、規則和條例最新發展之閱讀資料會適時提供予董事。本公司鼓勵各董事以公費參加相關培訓課程。

根據本公司存置的記錄，董事於本財政年度接受下列培訓：

A: 閱覽有關本集團、日常業務或董事職責等的材料

### 董事會會議程序

本公司已有清晰的董事會會議程序。每年董事會常規會議不少於四次。為促進深入討論及進行決議，每次董事會舉行前不少於五個營業日所有董事皆收到會議議程及會議資料。董事亦可要求於會議議程中增加任何他希望討論的事項。本公司公司秘書負責草擬及存放董事會及委員會的會議記錄，董事有權要求審閱有關的董事會及委員會會議記錄。所有董事有權要求公司秘書提供意見及服務，並在有需要時可要求獲得外界的專業意見。

# Corporate Governance Report 企業管治報告

## BOARD OF DIRECTORS (continued)

### Annual general meeting and board meetings

The Company held an annual general meeting and four regular board meetings during the year ended 31 March 2022. Attendance of individual Board members at the meetings is set out below:

## 董事會(續)

### 股東週年大會及董事會會議

截至二零二二年三月三十一日止年度內，本公司舉行一次股東週年大會及四次董事會常規會議。每位董事會成員之會議出席記錄載列如下：

Directors 董事		Attended/Number of meetings held during the tenure of office 於任期內出席／舉行會議次數	
		Regular Board Meeting 董事會常規會	Annual General Meeting 股東週年大會
<b>Executive directors</b>	<b>執行董事</b>		
Poon Bun Chak	潘彬澤	4/4	0/1
Ting Kit Chung	丁傑忠	4/4	1/1
Poon Ho Tak	潘浩德	4/4	1/1
<b>Independent non-executive directors</b>	<b>獨立非執行董事</b>		
Au Son Yiu	區樂耀	4/4	1/1
Cheng Shu Wing	鄭樹榮	4/4	1/1
Law Brian Chung Nin	羅仲年	4/4	1/1

## BOARD COMMITTEES

The Board has established three board committees to oversee certain aspects of the Company's affairs. Each board committee has its own terms of reference relating to its authority and duties, which have been approved by the Board and are reviewed periodically. The terms of reference of each board committee are available on the websites of the Company and the Stock Exchange.

### Audit committee

The Company has established an audit committee (the "Audit Committee") in compliance with Rule 3.21 of the Listing Rules. The Audit Committee consists of three INEDs, namely Mr. Law Brian Chung Nin, Mr. Au Son Yiu, and Mr. Cheng Shu Wing. The Audit Committee is chaired by Mr. Law Brian Chung Nin, a qualified accounting professional.

## 董事委員會

董事會已成立三個董事委員會以監察本公司個別方面事項。各董事委員會備有參考條文載列其權限及職責，該等參考條文由董事會授予並定時審視。各董事委員會之參考條文已刊登於本公司及聯交所網站。

### 審核委員會

本公司已按上市規則第3.21條，成立一審核委員會（「審核委員會」）。審核委員會的成員包括三位獨立非執行董事，分別為羅仲年先生、區樂耀先生及鄭樹榮先生。羅仲年先生為審核委員會主席，並擁有專業會計資格。

# Corporate Governance Report 企業管治報告

## BOARD COMMITTEES (continued)

### Audit committee (continued)

The principal duties of the Audit Committee include:

- (a) monitoring the preparation of the financial statements;
- (b) monitoring and assessing the risk management and internal control systems of the Group;
- (c) monitoring the performance of the Group's internal audit team;
- (d) considering the appointment and removal of the external auditor, the audit fee and the terms of engagement; and
- (e) reviewing and commenting on the connected transactions of the Group.

The Audit Committee held six meetings during the year ended 31 March 2022 to review the followings:

- (a) the risk management and internal control of the Group;
- (b) the effectiveness of internal audit function;
- (c) the financial reporting process and the financial statements of the Group; and
- (d) the continuing connected transactions pursuant to the Listing Rules.

The attendance of Audit Committee meetings during the year ended 31 March 2022 is set out below:

## 董事委員會(續)

### 審核委員會(續)

審核委員會主要職責包括：

- (a) 監察財務報表的編製；
- (b) 監察及評估本集團風險管理及內部監控系統；
- (c) 監察本集團內部審計組之表現；
- (d) 考慮外部核數師的聘用及辭退、審計費用及委聘條款；及
- (e) 審閱本集團之關連交易，並提出意見。

於截至二零二二年三月三十一日止年度內，審核委員會曾舉行六次會議以審閱以下：

- (a) 本集團的風險管理及內部監控；
- (b) 內部監控職能之成效；
- (c) 本集團的財務匯報程序及財務報表；及
- (d) 根據上市規則項下的持續關連交易。

審核委員會於截至二零二二年三月三十一日止年度內之會議出席記錄載列如下：

Members of the Audit Committee 審核委員會成員		Attended/Number of meetings held during the tenure of office 於任期內出席／舉行會議次數
Law Brian Chung Nin	羅仲年	6/6
Au Son Yiu	區樂耀	6/6
Cheng Shu Wing	鄭樹榮	6/6

# Corporate Governance Report 企業管治報告

## BOARD COMMITTEES (continued)

### Remuneration committee

The Company has established a remuneration committee (the "Remuneration Committee") in compliance with Rule 3.25 of the Listing Rules. The Remuneration Committee consists of three INEDs and one executive director, namely Mr. Au Son Yiu, Mr. Cheng Shu Wing, Mr. Law Brian Chung Nin and Mr. Ting Kit Chung, respectively. The Remuneration Committee is chaired by Mr. Au Son Yiu.

The Remuneration Committee is responsible for making recommendation to the Board on the Company's policy and structure for the remuneration of directors and senior management as well as the compensations payable to directors. The remuneration of the directors and senior management is determined with reference to the performance of each individual and the Company, the market conditions and the industry practice. Besides, the Remuneration Committee will ensure that no director or any of his associate will be involved in the determination of his own remuneration.

During the year ended 31 March 2022, the Remuneration Committee held three meetings to make recommendations to the Board on the terms of executive director's contract, directors' fee as well as the remuneration and performance bonus of executive directors and senior management.

The attendance of Remuneration Committee meetings during the year ended 31 March 2022 is set out below:

Members of the Remuneration Committee		Attended/Number of meetings held during the tenure of office
薪酬委員會成員		於任期內出席／舉行會議次數
Au Son Yiu	區燊耀	3/3
Cheng Shu Wing	鄭樹榮	3/3
Law Brian Chung Nin	羅仲年	3/3
Ting Kit Chung	丁傑忠	3/3

Details of the remuneration of each director and the members of the senior management by band for the year ended 31 March 2022 are set out in note 7 to the financial statements contained in this Annual Report.

## 董事委員會(續)

### 薪酬委員會

本公司已按上市規則第3.25條，成立一薪酬委員會(「薪酬委員會」)。薪酬委員會的成員包括三位獨立非執行董事及一位執行董事，分別為區燊耀先生、鄭樹榮先生、羅仲年先生及丁傑忠先生。區燊耀先生為薪酬委員會的主席。

薪酬委員會主要負責就本公司董事及高級管理人員的薪酬制度及架構和應付予董事的補償向董事會提供意見。於釐訂董事及高級管理人員的薪酬時，薪酬委員會參考該人員及本公司的表現、市場情況及行業的慣例。此外，薪酬委員會亦會確保並無董事及任何其聯繫人士參與釐訂該董事的薪酬。

於截至二零二二年三月三十一日止年度內，薪酬委員會曾舉行三次會議，就執行董事服務合約條款、董事袍金和執行董事及高級管理人員的薪酬及按表現發放的花紅向董事會提供意見。

薪酬委員會於截至二零二二年三月三十一日止年度內之會議出席記錄載列如下：

於截至二零二二年三月三十一日止年度，每位董事及按薪酬範圍劃分之高級管理人員薪酬之詳情載列於本年報所載之財務報表附註7內。

# Corporate Governance Report 企業管治報告

## BOARD COMMITTEES (continued)

### Nomination committee

The nomination committee of the Company (the "Nomination Committee") consists of three INEDs and one executive director, namely Mr. Cheng Shu Wing, Mr. Au Son Yiu, Mr. Law Brian Chung Nin and Mr. Ting Kit Chung, respectively. The Nomination Committee is chaired by Mr. Cheng Shu Wing.

The Nomination Committee is responsible for making recommendation of candidates with appropriate experience and qualification to the Board; reviewing the structure, size and composition of the Board; reviewing nomination policy for directors and Board diversity policy; and assessing independence of INEDs.

During the year ended 31 March 2022, the Nomination Committee held one meeting to review the structure, size and composition (including skills, knowledge and experience) of the Board ensuring that the Board has a balance of expertise, skills and experience; to review nomination policy for directors and Board diversity policy; to review and recommend the re-appointment of directors standing for re-election at the Company's 2021 annual general meeting; and to assess independence of the INEDs.

The attendance of Nomination Committee meeting during the year ended 31 March 2022 is set out below:

## 董事委員會(續)

### 提名委員會

本公司提名委員會(「提名委員會」)的成員包括三位獨立非執行董事及一位執行董事，分別為鄭樹榮先生、區樂耀先生、羅仲年先生及丁傑忠先生。鄭樹榮先生為提名委員會的主席。

提名委員會負責向董事會就合適經驗及資格之候選人提供意見、審閱董事會的架構、人數和組成、審閱董事提名政策及董事會成員多元化政策以及評估獨立非執行董事的獨立性。

於截至二零二二年三月三十一日止年度內，提名委員會曾舉行一次會議，以審閱董事會的架構、人數和組成(包括技能、知識及經驗)，確保董事會專業知識、技能及經驗並重、審閱董事提名政策及董事會成員多元化政策、審閱及建議重新委任於本公司二零二一年股東週年大會上膺選連任之董事及評估獨立非執行董事的獨立性。

提名委員會於截至二零二二年三月三十一日止年度內之會議出席記錄載列如下：

Members of the Nomination Committee 提名委員會成員		Attended/Number of meetings held during the tenure of office 於任期內出席／舉行會議次數
Cheng Shu Wing	鄭樹榮	1/1
Au Son Yiu	區樂耀	1/1
Law Brian Chung Nin	羅仲年	1/1
Ting Kit Chung	丁傑忠	1/1



# Corporate Governance Report 企業管治報告

## CORPORATE GOVERNANCE FUNCTIONS

The Board has undertaken the corporate governance function to maintain effective corporate governance within the Group. The corporate governance duties of the Board have been set out in the terms of reference of the Board on corporate governance functions which are available on the website of the Company.

During the year ended 31 March 2022, the Board reviewed and monitored the Company's policies and practices on corporate governance, training and continuous professional development of directors; approved the adoption of human rights policy; and reviewed the Company's compliance with the CG Code and disclosure in this report.

## DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the Model Code as the Company's code of conduct for dealings in securities of the Company by the directors. Based on specific enquiry of the Company's directors, they have all complied with the required standard set out in the Model Code throughout the financial year.

## COMPANY SECRETARY

The Company Secretary, Mr. Chan Chi Hon, is responsible for facilitating the board process, as well as communications among directors, with shareholders and management. The Company Secretary's biography has been set out in the "Biographical details of Directors and Senior Management" section of the Report of the Directors.

During the year ended 31 March 2022, the Company Secretary undertook over 15 hours of professional training to upgrade his skills and knowledge.

## 企業管治職能

董事會負責履行企業管治職能，使本集團維持有效的企業管治。董事會企業管治的職責已載於董事會有關企業管治職能之參考條文，該參考條文亦已刊登於本公司網站。

於截至二零二二年三月三十一日止年度內，董事會審閱及監察本公司於企業管治上的政策及慣例、董事的培訓及持續專業發展、批准採納人權政策及審閱本公司於本報告內遵守企業管治守則及披露事項的情況。

## 董事的證券交易

本公司已採納標準守則作為本公司董事進行本公司證券交易之守則。按本公司向各董事之查詢，各董事均於本財政年度遵守標準守則之規定。

## 公司秘書

公司秘書陳志漢先生負責促進董事會程序，以及董事之間及董事與股東及管理層之間的溝通。公司秘書的履歷已載於董事會報告內的「董事及高級管理人員履歷」一節。

於截至二零二二年三月三十一日止年度內，公司秘書共接受超過15小時提升其技能及知識的專業培訓。

# Corporate Governance Report 企業管治報告

## AUDITOR'S REMUNERATION

During the year ended 31 March 2022, fees paid/payable for audit and non-audit services by the Company to its principal external auditor were as follows:

## 核數師酬金

於截至二零二二年三月三十一日止年度內，本公司已付／應付其主要外部核數師的審計與非審計服務費為：

Services 服務		Fee paid/payable 已付／應付費用 HK\$'000 港幣千元
Audit services rendered	已提供審計服務	2,820
Review of continuing connected transactions	審閱持續關連交易	9
		<hr/> <b>2,829</b> <hr/>

## DIRECTORS' AND AUDITOR'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Board is responsible for preparing the financial statements of the Company. The statement from the external auditor of the Company about their responsibilities has been set out in the Independent Auditor's Report on pages 39 to 47.

## 董事會及核數師對財務報表之責任

董事會負責編製本公司財務報表。本公司外部核數師有關其責任之聲明已載於第39至47頁之獨立核數師報告。

The directors are not aware of any material uncertainties relating to events or conditions that may cast significant doubt upon the Company's ability to continue as a going concern.

董事並不察覺有任何重大不明朗事件或情況可能會嚴重影響本公司持續經營能力。

# Corporate Governance Report 企業管治報告

## RISK MANAGEMENT AND INTERNAL CONTROL

The Board has overall responsibility for the Group's risk management and internal control systems. Such systems are designed to mitigating risks inherent in our business faced by the Group to an acceptable level, but not eliminating all risks. Hence, such systems can only provide reasonable and not absolute assurance against material misstatement in financial information or financial loss.

Through the Audit Committee, the Board reviews the effectiveness and efficiency of risk management and internal control systems annually. To achieve this, the Audit Committee, acting on behalf of the Board, oversees the following process:

- (1) regular reviews of the principal business risks and the control measures to mitigate, reduce or transfer such risks;
- (2) risk-based audits on the major operating activities by the internal audit team; and
- (3) discussion with the external auditor matters on auditing, internal control and financial report.

For the risk assessment and control activities, "top-down" approach is complemented by the "bottom-up" aspects and the involvement of operating units in identifying operation risks. Management conducts an internal control self-assessment annually. Department heads have to complete relevant control self-assessment questionnaires and confirm to the management that appropriate internal control policies and procedures have been established and properly complied with.

## 風險管理及內部監控

董事會全權負責維持本集團的風險管理及內部監控系統。該等系統目的是減少本集團營運固有的風險以達至可接受程度，但非消除所有風險。因此，該等系統只能就重大的財務資料失實陳述，或財務損失作出合理而非絕對的保證。

董事會透過審核委員會，每年審閱風險管理及內部監控系統之成效及效率。為此，審核委員會代表董事會監督以下程序：

- (1) 定期評估主要業務風險和旨在紓緩、減少或轉移該等風險的監控措施；
- (2) 內部審計組對主要營運活動進行以風險為本之審計；及
- (3) 與外聘核數師討論審計、內部監控及財務報表等事宜。

關於風險評估及監控工作，我們以「由下而上」補充「由上而下」的方式，要求營運單位參與識別營運風險。管理層每年對內部監控進行一次自我評估。部門主管須填寫有關內部監控的自我評估問卷，並向管理層確認已制訂及妥善遵守適當的內部監控政策及程序。

# Corporate Governance Report 企業管治報告

## RISK MANAGEMENT AND INTERNAL CONTROL (continued)

## 風險管理及內部監控(續)

Risk Management and Internal Control Framework Diagram:

風險管理及內部監控架構圖：

	The Board 董事會			External Auditor 外聘審核師 Report on any control weakness to the Audit Committee 向審核委員會匯報任何監控弱點
	<b>Top-down</b> Oversight, identification, assessment and mitigation of risk at corporate level  由上而下 監督、識別、評估及紓緩 企業層面的風險	Responsible for the Group's risk management and internal controls system 負責本集團的風險管理及內部監控系統	Sets the Group's objectives, strategies, policies and business plan 訂立本集團的目標、策略、政策及業務計劃	
	Management 管理層	Audit Committee 審核委員會	Internal Audit 內部審計	
<b>Bottom-up</b> Identification, assessment and mitigation of risk at operation level  由下而上 識別、評估及紓緩營運 層面的風險	Design, implements and monitors risk management and internal control systems  設計、執行及監察風險管理及內部監控系統	Supports the Board in monitoring risk exposure, design and operating effectiveness and efficiency of the underlying risk management and internal control systems 協助董事會監察風險水平、相關風險管理及內部監控系統的設計和運作成效及效率	Supports the Audit Committee in reviewing the effectiveness and efficiency of the Group's risk management and internal control systems 協助審核委員會檢討本集團風險管理及內部監控系統的成效及效率	
	Operational Level (business owner) 營運層面 (業務主管)			
	Risk identification, assessment and mitigation 識別、評估及紓緩風險	Internal controls embedded within the operational processes 融入於營運程序內部監控措施		

During the year, the internal audit team, which reports directly to the Audit Committee, has reviewed the risk management and internal controls of each major operating segment of the Group and has reported its findings to the Audit Committee. The Board and the Audit Committee are satisfied with the effectiveness and efficiency of the risk management and internal control systems of the Group.

於年內，直接向審核委員會匯報的內部審計組，已審閱本集團每個主要營運分類的風險管理及內部監控，並將其結果向審核委員會匯報。董事會及審核委員會滿意本集團風險管理及內部監控系統的成效及效率。

### INSIDE INFORMATION POLICY

The Company has established policy for ensuring that inside information is disseminated to the public in an equal and timely manner in accordance with applicable laws and regulations. Senior management of the corporate affairs and financial control functions of the Group are delegated with responsibilities to control and monitor the proper procedures to be observed on the disclosure of inside information. Access to inside information is at all times confined to relevant senior management and on "as needed" basis, until proper disclosure or dissemination of inside information in accordance with applicable laws and regulations. Relevant personnel and other professional parties involved are reminded to preserve confidentiality of the inside information until it is publicly disclosed.

### 內幕消息政策

本公司已制定政策，以確保內幕消息根據適用法律及規例公平及適時地向公眾發佈。本集團的企業事務及財務管理職能之高級管理人員獲授權負責控制及監察依照適當程序披露內幕消息。在任何時候，只限於相關高級管理人員並在「有需要」的情況下方能獲取內幕消息，直至內幕消息根據適用法律及規例予以披露或發佈。並提醒相關負責之員工及其他專業人士須將內幕消息保密直至已公開披露。

# Corporate Governance Report 企業管治報告

## WHISTLEBLOWING POLICY

The Group has adopted a whistleblowing policy to facilitate employees and other stakeholders reporting on any suspected misconduct or malpractice within the Group in confidence and without fear of reprisal or victimisation. The policy is available on the website of the Company.

## BOARD DIVERSITY POLICY

The Board has adopted a board diversity policy (the “Board Diversity Policy”) setting out the approach to achieve diversity on the Board. The Company recognizes and embraces the benefits of having a diverse Board to enhance the quality of its performance. In designing the Board’s composition, Board diversity has been considered from a number of aspects, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. All Board appointments will be based on meritocracy, and candidates will be considered against objective criteria, having due regard for the benefits of diversity on the Board.

## NOMINATION POLICY FOR DIRECTORS

The nomination policy sets out the nomination procedures and the process and criteria to select and recommend candidates for directorship. The policy is included in the term of reference of the Nomination Committee.

According to the nomination policy, the Nomination Committee would select the candidates based on the objective criteria, including without limitation, age, skills, knowledge, experience, expertise, professional and educational qualifications, background and the benefit of diversity as set out under the Board Diversity Policy. The Nomination Committee would also take into account whether the candidate can devote sufficient time to the Company, and in case of INEDs, would also consider the independence requirements under the Listing Rules. The Nomination Committee monitors the implementation of the nomination policy and will review and recommend any revisions to the Board for consideration and approval, when necessary, to enhance effectiveness.

## CONSTITUTIONAL DOCUMENTS

During the year ended 31 March 2022, there was no change in the Company’s constitutional documents. A copy of bye-laws of the Company is available on the websites of the Company and the Stock Exchange.

## 舉報政策

本集團已實施舉報政策，讓僱員及其他持份者在機密情況下舉報本集團內任何涉嫌失當或違規行為，以免遭受報復或迫害。該政策已刊登於本公司網站。

## 董事會成員多元化政策

董事會已採納董事會成員多元化政策（「董事會成員多元化政策」），該政策採取方針以達致董事會成員多元化。本公司明白並深信董事會成員多元化對提升公司之表現素質裨益良多。本公司在設定董事會成員組合時，會從多個方面考慮董事會成員多元化，包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、技能、知識及服務任期。董事會所有委任均以用人唯才為原則，並在考慮人選時以客觀條件充分顧及董事會成員多元化的裨益。

## 董事提名政策

提名政策制定遴選及推薦董事候選人的提名程序及流程和準則。該政策載於提名委員會參考之條文內。

根據提名政策，提名委員會將根據客觀標準挑選候選人，包括但不限於年齡、技能、知識、經驗、專長、專業及學歷資格、背景以及董事會成員多元化政策下多元化的益處。提名委員會亦會考慮候選人是否可為本公司投入充足的時間。倘為膺選獨立非執行董事，則還考慮上市規則所載之獨立性規定。提名委員會監察提名政策之實施情況，為提升其成效，將檢討並於必要時提出任何修訂建議，以供董事會考慮及批准。

## 組織章程文件

於截至二零二二年三月三十一日止年度內，本公司的組織章程文件並無變動。本公司細則的副本可於本公司及聯交所網站查閱。

# Corporate Governance Report 企業管治報告

## SHAREHOLDERS' RIGHTS

### Convening of special general meetings on requisition by shareholders

According to Clause 58 of Company's bye-laws, shareholders holding, at the date of deposit of the requisition, not less than one-tenth (10%) of the paid up capital of the Company carrying the right of voting at general meetings of the Company shall at all times have the right, by written requisition to the Board or the secretary of the Company, to require a special general meeting to be called by the Board for the transaction of any business specified in such requisition; and such meeting shall be held within two months after the deposit of such requisition. If within 21 days of such deposit the Board fails to proceed to convene such meeting, the requisitionists themselves may do so in accordance with the provisions of Section 74(3) of the Companies Act 1981 of Bermuda (as amended) (the "Companies Act").

### Procedures for putting forward proposals at general meetings by shareholders

Shareholder(s) is/are entitled to put forward a proposal (which may properly be put to the meeting) for consideration at a general meeting of the Company when (i) the shareholder(s) representing not less than one-twentieth (5%) of the total voting rights of the Company on the date of the requisition; or (ii) the requisition is made by not less than 100 members holding shares in the Company.

The requisition specifying the proposal, duly signed by the shareholders concerned, together with a statement with respect to the matter referred to in the proposal must be deposited at the registered office of the Company. The Company would take appropriate actions and make necessary arrangements, and the shareholders concerned would be responsible for the expenses incurred in giving effect thereto in accordance with the requirements under Sections 79 and 80 of the Companies Act once valid documents are received.

## INVESTOR RELATIONS AND COMMUNICATION WITH SHAREHOLDERS

We strive to provide quality information to shareholders as well as our many stakeholders regarding the latest developments whilst ensuring that relevant information is equally and simultaneously provided and accessible to all interested parties. The Company has adopted a Shareholder Communication Policy which provides the below communication channels to shareholders so as to enable them to engage actively with the Company and exercise their right as shareholders in an informed manner.

- (1) Meeting shareholders in annual general meetings ("AGM") to explain results of the Company and answer questions of shareholders;
- (2) Disseminating corporate information to shareholders according to the rules and regulations;

## 股東權利

### 應股東要求召開股東特別大會

根據本公司之公司細則第58條，任何於遞呈要求之日期持有不少於十份之一(10%)附帶於本公司股東大會表決權之本公司繳足股本之股東，於任何時候均有權透過向董事會或本公司秘書發出書面要求，要求董事會召開股東特別大會，以處理有關要求中指明之任何事項；且該大會應於遞呈該要求後兩個月內舉行。倘於有關遞呈後21日內，董事會未有召開該大會，則遞呈要求人士可自行根據百慕達一九八一年公司法(經修改)(「公司法」)第74(3)條之條文召開大會。

### 股東於股東大會提呈建議的程序

當(i)股東於提呈日期佔本公司總投票權不少於二十份之一(5%)或(ii)不少於100位持有本公司股份的股東要求，該等股東有權於本公司股東大會提呈議案(可於會議上正式提呈的議案)以供考慮。

經有關股東簽妥並載列議案的請求書連同議案內的所述事宜須送交本公司註冊辦事處。本公司於接獲有效請求書時，將採取適當行動及作出必要安排，有關股東須根據公司法第79及80條負責支付進行該等行動及安排所產生的開支。

## 投資者關係及與股東溝通

我們致力向股東以及眾多持份者權益人提供有關本公司最新發展的優質資訊，同時確保有關資訊是平等及同步提供給所有有關人士。本公司已採納與股東溝通的政策給予股東以下溝通渠道，以便其積極參與本公司事務，並在知情的情況下行使股東權利。

- (1) 於股東週年大會與股東會面，向其解釋本公司業績及解答股東的問題；
- (2) 按有關規則及規例，向股東發放公司資料；

# Corporate Governance Report 企業管治報告

## INVESTOR RELATIONS AND COMMUNICATION WITH SHAREHOLDERS *(continued)*

- (3) Meeting fund managers to promote the business of the Company; and
- (4) Publishing the background, the latest development and the results of the Group on the Company's website.

The Company ensures that shareholders' views are communicated to the Board. The chairman of the AGM proposes separate resolutions for each issue to be considered. Members of the Audit Committee, Remuneration Committee and Nomination Committee also attend the AGM to answer questions from shareholders.

AGM proceedings are reviewed from time to time to ensure that the Company follows the best corporate governance practices. The notice of AGM is distributed to all shareholders at least 20 clear business days prior to the AGM and the accompanying circular also sets out details of each proposed resolution and other relevant information as required under the Listing Rules. The chairman of the AGM exercises his power under the Company's bye-laws to put each proposed resolution to the vote by way of a poll. The procedures for conducting a poll are explained at the meeting prior to the polls being taken. Voting results are posted on the websites of the Company and the Stock Exchange on the day of the AGM.

### Making enquiries to the Board

The Group values feedback from shareholders on its efforts to promote transparency and foster investor relationships. Comments and suggestions to the Board or to the Company are welcome to contact the Company Secretary.

### Designated contact information

Texwinca Holdings Limited  
Address : 16th Floor, Metroplaza Tower II, 223 Hing Fong Road, Kwai Chung, New Territories, Hong Kong  
Telephone : (852) 2610 7116 / (852) 2610 7257  
Fax : (852) 2233 1116 / (852) 2233 1257  
Email : IR@texwinca.com

## 投資者關係及與股東溝通(續)

- (3) 與基金經理會面，並推廣本公司業務；及
- (4) 於本公司網站公佈本集團背景、最新發展及業績資料。

本公司亦會確保股東意見可傳送到董事局。股東週年大會之主席就每項需考慮的事宜提出個別決議案。審核委員會、薪酬委員會及提名委員會的成員亦會出席股東週年大會以回答股東之提問。

股東週年大會之程序不時檢討，以確保本公司遵從最佳之企業管治常規。股東週年大會通告會於股東週年大會舉行的20個營業日前派送予所有股東；而隨附之通函亦列明每項提呈之決議案之詳情及按上市規則要求之其他有關資料。股東週年大會之主席行使本公司之公司細則所賦予之權力，就各項提呈之決議案按投票方式進行表決。在開始投票前，大會上會解釋投票之程序。表決之結果於股東週年大會當日可在本公司及聯交所之網站查閱。

### 向董事會提出查詢

本集團努力提高透明度與促進投資者關係，並且十分重視股東的回應。歡迎聯絡公司秘書就董事會或本公司提出意見與建議。

### 指定聯絡資料

德永佳集團有限公司  
地址 : 香港新界葵涌興芳路223號  
新都會廣場第二座16樓  
電話 : (852) 2610 7116 / (852) 2610 7257  
傳真 : (852) 2233 1116 / (852) 2233 1257  
電郵 : IR@texwinca.com