

**SUNNY OPTICAL TECHNOLOGY (GROUP) COMPANY LIMITED**  
**(舜宇光學科技(集團)有限公司)**

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**Terms of reference of  
the audit committee of the Board of Directors**

**董事會審核委員會職權範圍**

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# SUNNY OPTICAL TECHNOLOGY (GROUP) COMPANY LIMITED

## ( 舜宇光學科技 ( 集團 ) 有限公司 )

(“Company”「本公司」)

### Terms of reference of the Audit Committee (“Committee”) of the Board of Directors (“Board”) of the Company

#### 1 Adoption of the Terms of Reference

These terms of reference of the Committee were adopted pursuant to a resolution passed by the Board at its meeting held on 22 December 2011 and as revised by the resolutions of the Board passed on 14 March 2016 and 17 March 2021, respectively.

#### 採納職權範圍

本委員會職權範圍是按本公司董事會於二零一一年十二月二十二日會議通過的決議採納並經分別於二零一六年三月十四日及二零二一年三月十七日通過的董事會決議修訂。

#### 2 Membership

2.1 Members of the Committee shall be appointed by the Board from amongst the non-executive directors only of the Company and shall consist of not less than three members, a majority of whom shall be independent non-executive directors and at least one of them must have the appropriate professional qualifications or accounting or related financial management expertise as required in rule 3.10(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”).

#### 成員

委員會由董事會從其非執行董事中委任組成，委員會人數最少三名，其大多數成員必須為獨立非執行董事，其中至少一名須按照香港聯合交易所有限公司證券上市規則（「上市規則」）第3.10(2)條具備適當專業資格或會計或相關財務管理知識。

2.2 The Chairman of the Committee shall be appointed by the Board and shall be an independent non-executive director.

委員會主席由董事會委任及必須是一名獨立非執行董事。

2.3 The secretary of the Committee shall be appointed by the Board.

委員會秘書由董事會委任。

2.4 The appointment of the members or secretary of the Committee may be revoked, or additional members may be appointed to the Committee by resolutions passed by the Board.

經董事會通過決議，方可委任額外的委員會的成員或罷免委員會的成員或秘書。

2.5 Only Members of the Committee have the right to attend Committee meetings. Other individuals such as the chairman of the Board, and the chief financial officer, the head of internal audit, other directors and representatives from the finance function, may be invited to attend all or part of any meetings as and when appropriate.

只有委員會成員才有權參加委員會的會議。其它人員如董事會主席，其它人員如董事會主席，首席財務官，內部審計官，其它的具有財務職能的董事或者代表可在適當的情況下被邀請參加委員會各項或部分會議。

### 3 Proceedings of the Committee

### 會議程序

#### 3.1 *Notice:*

#### 會議通知：

(a) Unless otherwise agreed by all the Committee members, a meeting shall be called by at least seven days' notice.

除非委員會全體成員同意，委員會的會議通知期，不應少於七天。

(b) A Committee member may and, on the request of a Committee member, the secretary to the Committee shall, at any time summon a Committee meeting. Notice shall be given to each Committee member in person orally or in writing or by telephone or by email or facsimile transmission at the telephone number or facsimile number or address or email address from time to time notified to the secretary by such Committee member or in such other manner as the Committee members may from time to time determine.

任何委員會成員或委員會秘書（應董事的請求時）可於任何時候召開委員會會議。召開會議通告必須親身以口頭或以書面形式、或以電話、電子郵件、傳真或其他委員會成員不時議定的方式發出予各委員會成員（以該成員最後通知秘書的電話號碼、傳真號碼、地址或電子郵箱地址為準）。

(c) Any notice given orally shall be confirmed in writing as soon as practicable and before the meeting.

以口頭通知方式召開的會議，應儘快（及在會議召開前）以書面方式確實。

(d) Notice of meeting shall state the purpose, time and place of the meeting and shall be accompanied by an agenda together with other documents which may be required to be considered by the members of the Committee for the purposes of the meeting. In respect of regular meetings of the Committee to be held as mentioned in clause 3.3 below, and so far as practicable in all other meetings of the Committee, the agenda and accompanying papers shall be sent in full to all the members of the Committee in a timely manner and at least 3 days before the intended date of the meeting of the Committee (or such other period as all the Committee members may agree).

會議通告必須說明開會目的、開會時間及地點，並附以議程及連同委員會成員就會議目的或需要參閱的其他文件。第3.3條所述委員會定期會議的議程及有關文件應全部及時送交委員會全體成員，並至少在計劃舉行委員會會議日期的最少三天前（或協定的其它時間內）送出。委員會其它所有會議在切實可行的情況下亦應採納以上安排。

**3.2 Quorum:** The quorum of the Committee meeting shall be two members of the Committee.

**法定人數：**委員會會議法定人數為兩位成員。

**3.3 Frequency:** Meetings shall be held at least two times a year at approximately half-yearly intervals to consider the budget, revised budget, half-yearly report or annual report prepared by the Board. The external auditor may request the Chairman of the Committee to convene a meeting, if they consider that one is necessary.

**次數：**會議應每年召開至少兩次，大約每半年一次，討論董事會提呈的預算案、修訂預算案、半年度報告或年度報告。如外聘核數師認為需要，可要求委員會主席召開會議。

**3.4 Participation:** Members may participate in a meeting by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting are capable of hearing each other.

**參與：**成員可以以電話會議或其它形式參加會議，但所有參加會議的人員應能相互清晰聽到。

**3.5** The Finance Director, the Head of Internal Audit (or any officer(s) assuming the relevant functions but having a different designation) and a representative of the external auditor shall normally attend meetings. Other Board members shall also have the right of attendance.

主管財務的董事，公司內部核數的主管（或任何主管承擔類似工作，但被冠以不同職稱）及一位外聘核數師的代表通常應出席會議。其它董事會的成員亦有權出席會議。

#### 4 Resolutions

4.1 Resolutions of the Committee at any meetings shall be passed by a majority of votes of the members present.

4.2 Written resolutions may be passed by all Committee members in writing.

#### 5 Alternate Committee members

A Committee member may not appoint any alternate.

#### 6 Authority of the Committee

The Committee may exercise the following powers:

- (a) to seek any information it requires from any employees of the Company and its subsidiaries (together, the “**Group**”) and any professional advisers (including auditors), to require any of them to prepare and submit reports and to attend Committee meetings and to supply information and address the questions raised by the Committee;
- (b) to monitor whether the Group’s management has, in the performance of their duties, infringed any policies set by the Board or any applicable law, regulation and code (including the Listing Rules and other rules and regulations from time to time determined by the Board or a committee thereof);
- (c) to investigate any activities within these terms of reference and all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports;
- (d) to review the Group’s risk management and internal control procedures and systems and their effectiveness;

#### 決議

任何委員會會議決議都必須由參加會議的多數成員投票贊成通過。

委員會成員可以以書面方式通過任何決議，惟所有委員會成員必須書面同意。

#### 委任代表

委員會成員不能委任代表。

#### 審核委員會的權力

委員會可以行使以下權力：

要求本公司及其任何附屬公司（「**本集團**」）的任何僱員及專業顧問（含核數師），提供委員會為執行其職責而需要的任何資料，提交報告、出席委員會會議及提供所需資料及解答問題；

監控本集團管理人員在履行職務時有否違反董事會訂下的政策或適用的法律、法規及守則（包括上市規則及董事會或其委員會訂立的規則）；

調查本職權範圍中的任何活動及所有涉及本集團的懷疑欺詐事件及要求管理層就此等事件作出調查及提呈報告；

評審本集團風險管理及內部監管措施及系統及其有效性；

- (e) to review the performance of the Group's employees in the accounting, risk management and internal audit department; 評審本集團的會計、風險管理及內部核數部門僱員的表現；
- (f) to make recommendations to the Board for the improvement of the Group's risk management and internal control procedures and systems; 建議董事會考慮改善本集團風險管理及內部監控措施或系統；
- (g) to request the Board to convene a shareholders' meeting for purposes of revoking the appointment of any director and to dismiss any employee if there is evidence showing that the relevant director and/or employee has failed to discharge his duties properly; 在有證據顯示或懷疑有關人員失職時，要求董事會召開股東大會罷免本集團董事及其他僱員的職務；
- (h) to request the Board to take all necessary actions, including convening an extraordinary general meeting, to replace and dismiss the auditors of the Group; 要求董事會採取任何必要行為，包括召開特別股東大會，更替及罷免本集團的核數師；
- (i) to obtain outside independent legal or other independent professional advices at the cost of the Company on any matters within these terms of reference and to secure the attendance of outsiders with relevant experience and expertise at its meetings, if it considers this necessary; 可就涉及本職權範圍的事宜向外界尋求獨立法律及其它專業意見；如委員會覺得有需要，可邀請具相關經驗及專業才能的外界人士出席委員會會議，前述費用均由本公司承擔；
- (j) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company; 如委員會覺得有需要，可運用本公司資金委託製作報告或調查以協助履行其職務；
- (k) to have access to sufficient resources in order to perform its duties; 可取得足夠資源以履行其職務；
- (l) where there is any disagreement between the Committee and the Board on the selection, appointment, resignation or dismissal of the external auditor which cannot be resolved, to report its own recommendation on such matters to the shareholders; 當委員會及董事會在挑選、委任、辭退外聘核數師事宜上意見不合並未能解決時，可向股東報告其建議；

- (m) to review annually these terms of reference and their effectiveness in the discharge of its duties and to make recommendations to the Board any changes it considers necessary; and
- (n) to exercise such powers as the Committee may consider necessary and expedient for the proper discharge of their duties under section 7 below.

每年檢討本職權範圍及其有效性，如委員會覺得有需要，可向董事會提供修改建議；及

為使委員會能合理地執行其於第七章項下的責任，執行其認為有需要及有益的權力。

**6.2** The Committee should be provided with sufficient resources to perform its duties.

委員會應獲供給充足資源以履行其職責。

## **7** Duties

## 審核委員會的責任

**7.1** The duties of the Committee shall be:

委員會負責履行以下責任：

### *Relationship with the Company's auditors*

### *與本公司核數師的關係*

- (a) to be primarily responsible for making recommendations to the Board on the appointment, re-appointment and removal of the external auditor, and to approve the remuneration and terms of engagement of the external auditor, and any questions of its resignation or dismissal;
- (b) to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards;
- (c) to discuss with the auditors the nature and scope of the audit and reporting obligations and ensure co-ordination where more than one audit firm is engaged before the audit commences;

主要負責就外聘核數師的委任、重新委任及罷免向董事會提供建議，批准外聘核數師的薪酬及聘用條款、及處理任何有關該核數師辭職或辭退該核數師的問題；

按適用的標準檢討及監察外聘核數師是否獨立客觀及核數程序是否有效；

於核數工作開始前先與核數師討論核數性質及範疇及有關申報責任；如多於一家外聘核數師公司參予核數工作時，確保他們的互相配合；



- (d) to develop and implement policies on engaging an external auditor to supply non-audit services. For this purpose, external auditor includes any entity that is under common control, ownership or management with the audit firm or any entity that a reasonable and informed third party knowing all relevant information would reasonably conclude to be part of the audit firm nationally or internationally. The Committee should report to the Board, identifying and making recommendations on any matters where action or improvement is needed;
- 就外聘核數師提供非核數服務制定政策，並予以執行。就此規定而言，外聘核數師包括與負責核數的公司處於同一控制權、所有權或管理權之下的任何機構，或一個合理知悉所有有關資料的實體，在合理情況下會斷定該機構屬該負責核數的公司的本土或國際業務的一部份的任何機構。委員會應就任何須採取行動或改善的事項向董事會報告，並提出建議；

***Review of the Company's financial information***

**審閱本公司的財務資料**

- (e) to monitor the Company's integrity of 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;
- 監察本公司的財務報表及年度報告及帳目、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；
- (f) to review the Company's annual report and accounts, half-year report, if prepared for publication, and quarterly report before submission to the Board, focusing particularly on:
- 在向董事會提交有關本公司的年度報告及帳目、半年度報告及（若擬刊發）季度報告前審閱相關草稿，尤其針對下列事項：
- (i) any changes in accounting policies and practices;
- 會計政策及實務的任何更改；
- (ii) major judgmental areas;
- 涉及重要判斷性的地方；
- (iii) significant adjustments resulting from the audit;
- 因核數而出現的重大調整；
- (iv) the going concern assumption and any qualifications;
- 集團持續經營的假設及任何保留意見；
- (v) compliance with accounting standards;
- 是否遵守會計準則；
- (vi) compliance with the Listing Rules and legal requirements in relation to financial reporting;
- 是否遵守有關財務申報的上市規則及法律規定；



- (vii) the fairness and reasonableness of any connected transactions and the impact of such transactions on the profitability of the Group and whether such connected transactions, if any, have been carried out in accordance with the terms of the agreement governing such transactions; 關連交易安排是否公平合理及對集團盈利的影響及該等關連交易，如有，是否按照有關協議而執行；
- (viii) whether all relevant items have been adequately disclosed in the Group's financial statements and whether the disclosures give a fair view of the Group's financial conditions; 所有相關事項是否已在財務報表中作充分披露及足夠地令投資者可以公平地理解本集團及本公司的財政狀況；
- (ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and 考慮該等報告及帳目中所反映或可能需要反映的任何重大或不尋常項目；及
- (x) the cashflow position of the Group; 集團現金流量的狀況；
- and to provide advices and comments thereon to the Board; 並就此向本公司董事會提供建議及意見；
- (g) in regards to (f) above: 就上述(f)項而言：
- (i) members of the Committee must liaise with the Board, senior management and the person appointed as the Company's qualified accountant and the Committee must meet, at least twice a year, with the Company's auditors; and 委員會成員須與董事會、高級管理人員及獲委聘為本公司合資格會計師的人士聯絡。委員會須至少每年與本公司的核數師開會兩次；及
- (ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in the reports and accounts and it should give due consideration to any matters that have been raised by the Company's qualified accountant, compliance officer or auditors; 委員會應考慮於該等報告及帳目中所反映或需反映的任何重大或不尋常事項，並應適當考慮任何由本公司的合資格會計師、監察主任或核數師提出的事項；

- (h) to discuss the auditor any problems and reservations arising from the interim and final audits, and any matters the auditor may wish to discuss (in the absence of management where necessary);

與核數師討論中期審核及年度審核所遇上的問題及保留意見、或核數師認為應當討論的其它事項（本集團管理層可能按情況而須避席此等討論）；

***Oversight of the Company's financial reporting systems, risk management, and internal control procedures and systems***

**監管本公司財務申報制度、風險管理及內部監控程序及制度**

- (i) to review the Company's financial controls, and unless expressly addressed by a separate Board committee, or by the Board itself, to review the Company's internal control and risk management systems;

檢討本公司的財務監控，以及（除非有另設的董事委員會或董事會本身會明確處理）檢討本公司的內部監控及風險管理系統；

- (j) to discuss the risk management and internal control systems with management to ensure that management has performed its duties to have an effective internal control system; this discussion should include the adequacy of resources, staff qualifications and experience, training programmes 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；討論內容應包括本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；

- (k) to consider major investigations findings on risk management and internal control matters as delegated by the Board or on its own initiatives and management's responses 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；

- (l) where an internal audit function exists, or external professionals were engaged to review the risk management and internal control systems of the Company, to ensure co-ordination between the internal and external auditors (or the external professional reviewer on risk management and internal control systems of the Company), and to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company, and to review and monitor its effectiveness;

如果本集團設有內部審核功能或聘用外部專業人士審核本公司的風險管理及內部監控系統，須確保內部和外聘核數師（或本公司風險管理及內部監控系統的外部專業審核人士）工作得到協調、也須確保內部審核功能在本公司內部有足夠資源運作；並且有適當的地位；以及檢討及監察其成效；

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| (m) | to review the Group's financial and accounting policies and practices;   | 檢討本集團的財務及會計政策及實務；   |
| (n) | to review the external auditor's management letter(s), any material queries raised by the auditor to management about the accounting records, financial accounts or systems of control and management's response;  | 審閱外聘核數師給予管理層的《審核情況說明函件》、核數師就會計紀錄、財務帳目或監控系統向管理層提出的任何重大疑問及管理層作出的回應；                             |
| (o) | to review arrangements the employees of the Company can use, in confidence, to raise concerns about possible improprieties in financial reporting, risk management, internal control or other matters. The Committee should ensure that proper arrangements are in place for fair and independent investigations of these matters and for appropriate follow-up actions; | 檢討本公司設定的以下安排：本公司僱員可暗中就財務匯報、風險管理、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，本公司對此等事宜作出公平獨立的調查及採取適當行動； |
| (p) | to act as the key representative body for overseeing the Company's relations with the external auditor;  | 擔任本公司與外聘核數師之間的主要代表，負責監察二者之間的關係；   |
| (q) | to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter;  | 確保董事會及時回應於外聘核數師給予管理層的《審核情況說明函件》中提出的事宜；  |
| (r) | to review the annual internal audit plan and discuss with the internal auditors, or the external professionals engaged, any significant findings and recommendations arising from the internal audit activities;   | 檢討年度內部審核計劃並與內部核數師或外聘專業人士討論內部審核活動所得出的任何重要調查結果及建議；  |
| (s) | to conduct exit interviews with any director, manager, financial controller or internal credit control manager upon their resignation in order to ascertain the reasons for his departure;   | 於本公司董事、總經理、財務總監或內部核數部門主管離職時，接見有關人員並瞭解其離職原因；   |

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| (t) to prepare work reports for presentation to the Board and to prepare summary of work reports for inclusion in the Group's interim and annual reports;  | 草擬期內的工作報告及概要報告；前者交董事會審閱，後者刊於本集團的中期及年度報告； |
| (u) to consider the appointment of any person to be a Committee member, auditors and accounting staff either to fill a casual vacancy or as an additional Committee member, auditors and accounting staff or dismissal of any of them; | 考慮董事會要求增加、更替及罷免審核委員會成員、核數師、財務工作人員的建議；    |

***Oversight of the environmental, social and governance matters of the Group***

***監管本集團環境、社會及管治事宜***

- |  |  |
|--|--|
| (v) to review and make recommendations on the environmental, social and governance strategies and policies of the Group (the “ <b>ESG Strategies and Policies</b> ”);  | 檢討及建議本集團環境、社會及管治策略及政策（「 <b>環境、社會及管治策略及政策</b> 」）；                 |
| (w) to monitor and annually review the Group's implementation of the ESG Strategies and Policies;  | 監察及每年檢討環境、社會及管治策略及政策的執行；   |
| (x) to review the external communication policy of the Group and monitor its implementation;   | 檢討本集團對外傳訊政策及監察其執行；   |
| (y) to review the Group's annual Environmental, Social and Governance Report (the “ <b>ESG Report</b> ”) and to make recommendations to the Board in relation to its approval on the ESG Report;   | 審閱本集團的年度環境、社會及管治報告（「 <b>環境、社會及管治報告</b> 」），並就董事會通過環境、社會及管治報告提供建議； |
| (z) to review annually the effectiveness of the Committee in the discharge of its duties of overseeing the environmental, social and governance matters of the Group and these terms of reference and to make recommendations to the Board any changes it considers necessary; | 每年檢討委員會在履行其監管本集團環境、社會及管治事宜責任的有效性及其職權範圍及如委員會認為有需要，可向董事會提供修改建議；    |
| (aa) to report to the Board on the matters set out above; and  | 就上述事宜向董事會匯報；及  |
| (bb) to consider other matters, as defined or assigned by the Board from time to time.   | 考慮董事會不時規定或委派的其它事項。   |

**8 Veto rights of the Committee**

**委員會的否決權**

- 8.1** The Committee has the following veto rights. The Group cannot implement any of the following matters which has been vetoed by the Committee:
- |   |   |
|---|---|
| (a) to approve any connected transaction within the meaning of the Listing Rules which requires an independent shareholders' vote (unless the approval of such connected transaction is made conditional on the obtaining of the approval of the independent non-executive directors and the independent shareholders); and | 批准任何屬上市規則所界定及須經過獨立股東批准才可進行的關連交易（如果批准此等交易是有條件性的，而條件是本公司獨立非執行董事及獨立股東批准有關交易，則不在此限）；及 |
| (b) to employ or dismiss the Group's financial controller or the internal audit manager.  | 聘用或罷免本集團的財務總監或內部核數部門主管。   |

## **9 Reporting procedures**

**9.1** Full minutes of the Committee meetings and all written resolutions of the Committee should be kept by the secretary of the Committee.

**9.2** The secretary of the Committee shall circulate the draft and final version of minutes of the meetings of the Committee or, as the case may be, written resolutions of the Committee to all members of the Committee for their comments and records respectively within a reasonable time after the meeting or before the passing of the written resolutions.

**9.3** The secretary of the Committee shall keep records of all meetings of the Committee held during each financial year of the Company and records of individual attendance of members of the Committee, on a named basis, at meetings held during that financial year.

**9.4** The Committee Chairman shall report formally to the Board on its proceedings after each meeting on all matters within its duties and responsibilities.

## **10 Annual General Meeting**

The Committee Chairman should, as far as practicable, attend the annual general meeting and make himself available to respond to any shareholders' questions on the Committee's activities.

## **11 Continuing application of the articles of association of the Company**

The articles of association of the Company regulating the meetings and proceedings of the directors of the Company so far as the same are applicable and are not replaced by the provisions in these terms of reference shall apply to the meetings and proceedings of the Committee.

## **會議紀錄及書面決議的傳閱**

委員會的完整會議紀錄及書面決議應由委員會秘書保存。

委員會秘書應將委員會會議記錄的初稿及最後定稿或書面決議簽署前，在會議後或通過該書面決議後一段合理時間內先後發送委員會全體委員，初稿供成員表達意見，最後定稿作其紀錄之用。

委員會秘書應備存本公司各財政年度委員會舉行的會議之會議紀錄及個別成員出席紀錄。

委員會主席應在每次會議後就其職責及責任範圍的所有事項正式向董事會作出報告。

## **週年大會**

委員會主席應在盡可能允許的情況下參加公司週年大會，並準備回答股東有關委員會活動的問題。

## **本公司章程的持續適用**

就前文未有作出規範，但本公司章程細則作出了規範的董事會會議程序的規定，適用於委員會的會議程序。

## 12 Powers of the Board

The Board may, subject to compliance with the articles of association of the Company and the Listing Rules (including the Corporate Governance Code set out in Appendix 14 to the Listing Rules or if adopted by the Company, the Company's own Code of Corporate Governance Practices), amend, supplement and revoke these terms of reference and any resolutions passed by the Committee provided that no amendments to and revocation of these terms of reference and the resolutions passed by the Committee shall invalidate any prior act and resolution of the Committee which would have been valid if such terms of reference or resolution had not been amended or revoked.

\* *In case of any inconsistency between the English version and the Chinese version, the English version shall prevail.*

## 董事會權力

本決議所有規則以及本委員會通過的任何決議，可以由董事會在不違反公司章程細則及上市規則（包括上市規則附錄十四《企業管治守則》，或本公司自行制定的企業管治常規守則）的前提下，隨時修訂、補充及廢除，惟有關修訂及廢除，並不影響任何在有關行動作出前，委員會已經通過的決議或採取的行動的有效性。

\* 如英文文本及中文文本有不一致的地方，概以英文文本為準。