

# 集团国际财务管理中心对下属公司财务管理制度

(编号: 三集国财-ZD02-.....[2015])

( Reference: Sanpower Group IFMC – ZD02-.....[2015] )

## 1 总则 General Policies

### 1.1 目的

#### 1.1 Purpose

三胞集团根据管理需要, 授权国际财务管理中心(以下简称“国财”)根据三胞集团董事长对下属公司颁发的经营授权书及三胞集团条线管理制度(附件一), 对下属子公司财务部门进行垂直管理并制定本制度。

According to management requirements, Sanpower Group hereby authorizes the International Financial Management Center (hereinafter “IFMC”) to manage the Finance Department of subsidiaries and issue this Accounting & Financial Policies and Procedures Guideline (hereinafter “Guideline”). The Guideline accords with the Vertical Line Management Policy of the Sanpower Group (Annex I) and the relevant Power of Attorney authorized by Sanpower Group Chairman.

### 1.2 适用范围

#### 1.2 Scope

本制度规定了由国财分管的集团下属公司(以下简称“下属公司”)的财务管理原则、会计人员管理、会计核算、资金管理及费用管理等内容要求。

This Guideline provides guidance for all Sanpower Group’s subsidiaries (hereinafter “subsidiaries”) under the management and supervision of IFMC, on financial management principles, Finance Department personnel management, financial accounting and review, funds management, expense management etc.

### 1.3 沟通原则

### 1.3 Communication Principle

下属公司根据本制度要求，需要由三胞集团董事长审批的工作事项，须通过《工作请示单》（附件二）向董行办提出书面审批申请，同时向国财提供相应资料。国财在对资料进行复核后将提出复核意见供三胞集团董事长参考。

Subsidiaries shall follow the Guideline, for items requiring the approval of Sanpower Group Chairman, subsidiaries shall concurrently submit “Sanpower Request Form” (Annex II) as written requests to Chairman Administration Office, and provide relevant documentation to IFMC. IFMC will review and then provide comments to Sanpower Group Chairman for final decision.

## 2 财务管理原则 Financial Management Principles

2.1 下属公司负责人对其公司经济业务的真实性、合法性负责，对下属公司正常生产经营活动涉及的财务事项具有审批权，但不得超越制度范围，在未经批准的情况下不得超越预算额度。

2.1 The head of subsidiaries are responsible for the authenticity and the legitimacy of business operations, and have the authority to review and approve financial transactions concerning its normal business operations. However, the authority should comply to the Guideline and within the approved budget.

2.2 下属公司如有对外投资、授信、融资、担保、设立公司和进行股权激励的需求，需先报三胞集团董事长批准，同时向国财报备。如需集团担保和国财配合的，需事先提交具体方案。

2.2 Subsidiaries shall report to Sanpower Group Chairman for approval and inform IFMC concurrently if they need to make external investments, credit lending, financing, guarantees, set up related companies or subsidiaries, or provide equity incentive schemes. If subsidiaries require guarantee from Sanpower Group and cooperation from IFMC, a detailed plan must be submitted in advance.

2.3 国际财务部有权向相应的集团总裁室领导建议下属公司财务负责人及关键岗位人选，经审定后由下属公司董事会任命。下属公司财务负责人有保障下属公司财产安全及完整的责任，对下属公司超出制度、权限的行为有权拒绝执行，并上报集团公司。

2.3 IFMC has the right to provide Sanpower Group leadership advices on the appointment of subsidiaries' CFOs and other key Finance personnel. Once approved, the board of the subsidiaries will announce the

appointments. The CFO of a subsidiary is responsible for safeguarding the subsidiary's assets, and has the right to refuse the execution of any activities outside Sanpower Group's policies or authorizations; such activities must also be reported to Sanpower Group.

2.4 下属公司根据业务需要合理设置会计岗位，但出纳人员不得兼管稽核、会计档案保管和收入、费用、债权债务账目的登记工作；会计人员的工作岗位应当有计划地进行轮换。

2.4 Subsidiaries could set up reasonable accounting positions based on business needs. However, cashier shall not be concurrently in charge of reviewing, accounting record keeping, revenue or expense recognition and creditor and debtor reconciliation. Accounting personnel shall be periodically rotated among different positions according to the planned schedule.

2.5 集团对下属公司的财务管理工作进行监督，对下属公司的财务相关责任及工作质量进行考核。国财可以查阅和审计下属公司的会计账目，要求取得下属公司财务系统的查看权限，下属公司应及时予以配合。

2.5 Sanpower Group is responsible for supervising subsidiaries' financial management and assessing subsidiaries' financial performances and quality of work. IFMC could review and audit subsidiaries' financial records, and requests to obtain read access to subsidiaries' financial systems. Subsidiaries shall respond to and cooperate with such requests timely.

2.6 下属公司财务管理原则：下属公司必须建立和完善财务管理制度，报集团审批后严格执行。改进和完善管理基础工作，真实记录和全面反映公司的财务状况、经营成果和现金流量。除法定的会计账册、账户外，下属公司不得另立会

计账册、账户，不得编制虚假的财务报表，不得将公司资产以任何个人名义开立账户占用。

2.6 Financial Management Principle for Subsidiaries: subsidiaries should establish and refine financial management policies and procedures, which shall be strictly implemented after Sanpower Group' s approval. Subsidiaries should continuously improve fundamental financial management; accurately and completely state the subsidiaries' financial conditions, operating results and cash flows. Each subsidiary should only set up one official book and set of accounts. Neither fraudulent financial accounts nor private use of company assets in any form is allowed.

### 3 财务管理要求 Financial Management Requirements

#### 3.1 财务管理基础工作

##### 3.1 Fundamentals of Financial Management

3.1.1 下属公司应负责编制《会计手册》，规范会计核算基础工作。生产经营中发生的一切经济业务，必须按照《会计手册》要求，及时填制真实、完整的原始记录，确保会计核算准确、有效、合法。

3.1.1 Subsidiaries are responsible for the preparation of “Accounting Manual” (hereinafter “Manual”), which defines and standardizes accounting basic tasks. Any production-related and operation-related economic activities should be recorded timely, accurately and completely based on the original records and in accordance with the requirements of the Manual. This is to ensure the accuracy, validity and legitimacy of financial records.

3.1.2 建立和完善《预算管理制度》，规范预算的编制、审批、执行和分析等基础工作。下属公司应在每年 11 月 16 日前提提交次年分月预算初稿，12 月 8 日前提提交终稿，所有预算需经集团预算管理委员会审批后执行。下属公司可在年中申请调整年度相关预算。对于超出年度预算或预算外的支出，须按照《企业分级管理表》（附件五）要求，通过《工作请示单》（附件二）向董行办提出书面审批申请，同时向国财提供相应资料。国财在对资料进行复核后将提出复核意见供三胞集团董事长参考。

3.1.2 Subsidiaries shall establish and refine the “Budget Management Policy” and standardize the fundamental work such as initial budget creation, review and approval, execution, monitoring and analysis. Next year’s preliminary by-month Budget must be submitted to IFMC by November 16th and final Budget by December 8th. The Budgets must be approved by Sanpower Group Budget Management Committee before implementation. Subsidiaries can request budget to be adjusted at

mid-year. For expenditures beyond budget or without budget, according to “Classification and Authorization Chart” (Annex V), all subsidiaries shall concurrently submit “Sanpower Request Form” (Annex II) as written requests to Chairman Administration Office, and provide relevant documentation to IFMC. IFMC will review and then provide comments to Sanpower Group Chairman for final decision.

3.1.3 下属公司财务部应在每年 11 月 16 日前提提交其公司次年企业年度《经营十》初稿，12 月 8 日前提提交修改稿，并在每季度对此十项目标的完成情况进行分析和总结。

3.1.3 Subsidiaries’ Finance Departments should submit to IFMC next year’s preliminary “10 Operation Metrics” by November 16th, and revised Version by December 8th. Subsidiaries should also review and monitor the progress against the 10 Metrics on a quarterly basis.

3.1.4 建立和完善《资产及存货管理制度》，保证会计核算及时进行；定期或不定期地进行财产物资清查盘点（每年年底前必须对全部资产进行一次全面的清查盘点），并由集团审计中心进行审计，确保账账、账物、账卡三相符。

3.1.4 Subsidiaries shall establish and refine the “Assets and Inventory Management Policy” to ensure all transactions are recorded accurately and timely. Subsidiaries’ Finance Department shall also perform regular or unscheduled physical asset counts (a complete physical counts of all assets should be performed by the end of each year) to ensure the consistency between general ledger and sub ledgers, ledgers and physical assets, ledgers and assets registrars. Such counts should be audited by Sanpower Group Audit Department.

3.1.5 下属公司发生预算外的资产损失，应及时予以核实，查清原因，报国财备案。

3.1.5 Subsidiaries shall verify and confirm the amounts of any non-budgeted losses and investigate the reasons. Such losses and investigation details must also be reported to IFMC.

3.1.6 下属公司发生重大及异常会计核算事项时，须提前向国财报告，国财上报集团分管领导批准后协助处理，下属公司应及时将处理结果报国财备案。

3.1.6 Subsidiaries shall report to IFMC any significant and abnormal accounting issues or events. IFMC shall then report to the Line VPs for approval to assist the subsidiaries to resolve such issues. Subsidiaries shall report timely the outcomes to the IFMC for record-keeping purpose.

### 3.2 资料提交

#### 3.2 Reporting Requirements:

下属公司上报集团公司资料时间如下：

The schedules of submission are as follows:

#### 3.2.1 月度财务报表及工作任务书

##### 3.2.1 Monthly Reporting and Work Plan Submission:

a) 每月 5 号前提交：上月业绩快报（包括收入、营业利润和净利润数据），此快报可基于最佳估计；

a) By the 5th of each month: Prior month's preliminary performance results, including revenue, operating income and net profit figures. The information can be the best estimation at the time of submission.

b) 每月 20 号前提交：上月管理报表和国财指定的财务信息(附件三)。下属公司有责任配合国财对月度的运营、财务状况进行进一步的分析。

b) By the 20th of each month: Prior month's management accounts and financial information as requested by the IFMC (Annex III). Subsidiaries must



promptly respond to any IFMC's follow-up questions relating to business operations and financial status.

c) 每月月底前提交：财务部下月工作计划（附件四）。国财有权对下属公司财务部每月任务完成情况进行监督考核。

c) By the end of each month: Next month's work plan (Annex IV). The IFMC has the authority to monitor the plan progress and assess the quality of work completed.

3.2.2 季度财务报表：每季度结束后次月 15 号前提交上季度管理报表和《经营十》执行情况分析。

3.2.2 Quarterly Reporting: By the 15th after each quarter: Prior quarter's management accounts and progress analysis on "Operation 10 Metrics".

3.2.3 半年度及年度财务报表

3.2.3 Semi-Annual and Annual Reporting

a) 每年 7 月 15 号前提交：上半年管理报表初稿；

a) By July 15th: First half's preliminary management accounts;

b) 次年元月 20 日前提交：管理报表初稿。

b) By January 20th: Prior year's preliminary management accounts.

3.2.4 审计报告：次年 3 月 31 日前提交（如财政年度截止日期为 12 月 31 日）：会计师事务所出具的审计报告复印件及会计事务所在审计过程中提出的问题。

3.2.4 Audited Report: By March 31<sup>st</sup>: A copy of audited report and a list of questions raised during the audit process (if financial year end is December 31<sup>st</sup>).

3.2.5 下属公司财务部每月与国财至少进行一次例会，进行经营分析、工作总结和其他协同事项的跟进。

3.2.5 IFMC and subsidiaries' Finance Departments shall have one meeting each month. The agenda items include financial and operational analysis, business review, taking stock on progress, coordination and follow-up on individual projects.

3.2.6 下属公司财务负责人需每半年向三胞集团董事长或集团首席执行官、集团分管副总裁进行一次工作述职。

3.2.6 On a semi-annual basis, subsidiaries' CFOs shall submit a self-performance assessment to Sanpower Group Chairman or the Group's CEO, and Line VPs.

### 3.3 资金管理

#### 3.3 Financial Capital Management

3.3.1 集团公司在符合相关法规的前提下对下属公司资金实行集中管理、统筹安排；对下属公司运营资金流动实施监控。下属公司需要配合集团公司完成跨境资金池等资金统筹工作。

3.3.1 After taking consideration of relevant regulations, Sanpower Group adopts a centralized financial capital management approach, and tracks and monitors subsidiaries' working capital flows. Subsidiaries shall assist Sanpower Group's treasury-related plan, e.g. capital pool etc.

3.3.2 下属公司应根据集团公司关于资金管理的规定和要求，按照本公司的生产经营特点和管理要求建立和完善《资金管理制度》；货币资金预算经集团批准后定向支付，不得改变用途挪作他用；严格控制无预算资金支出，预算外的资金支出必须由集团批准。

3.3.2 Subsidiaries shall establish and refine the "Financial Capital Management Policy" following Sanpower Group's financial capital management policies and requirements, subject to modifications according to subsidiaries' unique operating nature and specific management requirements. Funds shall only be used according to the purpose specified in Sanpower Group's approved budget, non-authorized use of company funding is strictly prohibited. Expenses beyond the budget must be strictly controlled and reported to Sanpower Group before payments are made.

3.3.3 下属公司必须确保银行结算凭证的完整性和货币资金的安全性，并保证日常经营活动结算业务的顺利开展；严格按照规定范围使用现金，超出规定范围的必须通过银行办理结算；经开户行核定的现金库存限额报国财备案。

3.3.3 Subsidiaries shall ensure the completeness of bank statements, safeguard monetary capital, and ensure the smooth running of daily settlement activities. Cash usages shall be restricted within the specified threshold, and any usage beyond the threshold must be settled through a bank. The limits of cash on hand specified by the banks shall be reported to IFMC for records.

3.3.4 集团将不定期抽查下属公司的银行明细账、现金明细账和银行余额调节表，下属公司应无条件配合。下属公司应严格遵守银行的结算纪律，不得向非利益相关第三方出借银行账户，不得对外出借资金，确保公司资产的安全、完整。

3.3.4 Sanpower Group will request occasional inspections of subsidiaries' bank statements, cash ledgers and bank reconciliations on a monthly basis; such requests shall be unconditionally complied without objection. Subsidiaries shall strictly comply with the settlement disciplines imposed by the banks. To protect subsidiaries' financial assets, subsidiaries shall not disclose bank account details or lend funding to unrelated third party stakeholders.

#### 3.4 费用管理

##### 3.4 Expense Management

3.4.1 下属公司应建立和完善《费用报销制度》，强化对成本、费用的日常监督和管理，严格控制各项费用支出。

3.4.1 Subsidiaries shall establish and continuously refine a robust "Expense & Reimbursement Policy", strengthen the daily supervision and management of costs and expenses, and strictly control all payments.

3.4.2 下属公司应建立和完善《授权审批制度》，各项支出须严格遵循授权审批流程。

3.4.2 Subsidiaries shall establish and continuously refine a robust "Authorization and Approval Policy". All payments made must strictly follow the policy procedures.

3.4.3 下属公司要加大成本费用的考核力度，不断进行费用优化。国财每月分析下属公司费用明细账，针对存在的问题查明原因，提出相应的改进措施。

3.4.3 Subsidiaries shall review and evaluate costs and expenses, and continuously optimize the cost structure. IFMC shall analyze subsidiaries' expenses on a monthly basis. IFMC shall investigate the reasons of any issue, and propose solutions for improvements.

### 3.5 关联交易

#### 3.5 Related Party Transactions

3.5.1 子公司与集团公司以及子公司之间发生的关联交易业务，按照“平等互利、等价交换”的原则签订经济合同，对交易中涉及的结算价格按市场原则合理确定。

3.5.1 For related party transactions between subsidiaries or between subsidiaries and Sanpower Group, contracts shall be signed and such transactions shall be engaged on the basis of mutual benefits and equal exchanges. Settlement pricing in the above mentioned contracts and transactions shall be reasonably determined at arms' length.

3.5.2 子公司与集团公司范围外的关联公司发生的交易须按市场价格进行结算，每月将交易情况（业务名称、数量、单价）及资金收支报国财备案。

3.5.2 Settlement between subsidiaries and related parties outside Sanpower Group shall be based on market prices. Subsidiaries shall report to IFMC on transaction details (including names of related parties, quantities, unit prices etc), and associated incomes and expenses on a monthly basis.

3.5.3 原则上鼓励下属公司在中国境内的采购通过集团指定的公司来进行，采购总金额或节约成本的一定比例将作为专项加成计入到下属公司当期利润考核的指标中，具体执行方法由国财确定后下发至各下属公司。

3.5.3 Sanpower Group encourages subsidiaries' procurement in mainland China to be completed through the companies designated by the Group. The total annual procurement or cost savings will be added to the current year' s KPIs of subsidiaries during the annual performance appraisal. The exact measures shall be approved by IFMC and distributed to subsidiaries for execution.

## 4 检查与监督 Inspection and Supervision

### 4.1 检查

#### 4.1 Inspection

4.1.1 财务人员发现损害集团公司、下属公司利益的行为，应及时向集团公司报告；下属公司其他人员对财务人员违反制度的问题要及时向集团公司报告。

4.1.1 Finance personnel shall promptly report to Sanpower Group on misbehaviors that may cause any harm to the Group or the subsidiaries. Other non-Finance personnel shall also promptly report to the Group on violation of policies committed by Finance employees.

4.1.2 集团根据对下属公司财务制度建立和执行情况的评估，每年至少组织一次对下属公司会计业务的全面检查或审计，对发现的问题及时向集团公司报告，并制定整改措施。

4.1.2 Sanpower Group shall conduct a comprehensive review on subsidiaries' establishment and implementation of the Guideline at least once a year. The IFMC shall promptly report the identified issues to the Group and propose solutions for improvement.

### 4.2 监督

#### 4.2 Supervision

4.2.1 如发生以下事件，国财及审计部门将在确认情况后报集团相关领导予以处理：对外出借资金、出借银行账户、未经批准对外投资和对外担保；挪用资金、另立会计账簿、私设小金库；弄虚作假报销费用。

4.2.1 In cases of the following events, the IFMC and Sanpower Group's Audit Department will verify the facts before reporting to Sanpower Group

leadership for resolutions: improper use of subsidiaries' bank accounts, lending funds to external parties without authorization, making external investments or guarantees without approval; improper use of subsidiaries' funds, unauthorized set-up of separate financial accounts or cashier; claiming fraudulent expense reimbursement.

4.2.2 对应报集团公司批准的事项未经批准而擅自处理的,由国财及审计部门确认情况后,报相应的集团总裁室领导予以处理。

4.2.2 In cases of decision-making beyond the authorized limits without Sanpower Group's approval, the IFMC and the Group's Audit Department shall verify the facts first, then report it to Sanpower Group leadership for resolutions.

4.2.3 未按照规定报送资料的,国财将有权向相应的集团总裁室领导建议对相关责任人视情况调整其考核评定或扣分,经审定后执行。

4.2.3 In cases of missing reporting deadlines, IFMC has the right to provide Sanpower Group leadership advices on adjusting relevant responsible personnel's annual assessment KPIs or deduct performance points. The adjustment advice will be taken consideration into and approved for execution.

4.2.4 集团将不定期抽查下属公司的预算执行情况,下属公司应无条件配合。下属公司应严格遵守预算管理制度及经集团批准的预算稿,不得无授权进行科目调节、超预算与无预算支出。

4.2.4 Sanpower Group will request occasional inspections of subsidiaries' executions of annual budget; such requests shall be unconditionally complied without objection. Subsidiaries shall strictly comply with budget policy and approved budget, unauthorized adjustments or breaches are not allowed.

## 5 附则 Supplementary Articles

5. 1 本制度自签发之日起开始实施。制度的责任岗如下：

5. 1 This Guideline will take effect from the date of issuance. The main related responsibilities are as follows:

5.1.1 执行责任岗：下属企业财务负责人

5.1.1 Responsible Party for Implementation: subsidiaries' CFOs

5.1.2 培训责任岗：国财部门总监

5.1.2 Responsible Party for Training: Director of Sanpower Group International Financial Management Center

5.1.3 检查责任岗：国财对接企业 BP

5.1.3 Responsible Party for Monitoring: Related BP of Sanpower Group International Financial Management Center

5.1.4 制度执行责任岗、培训责任岗和检查责任岗未尽相关工作，将承担相应的责任。

5.1.4 Every party mentioned above will be accountable and responsible for delivering relevant duties.






5.2 本制度的解释权归三胞集团。

5.2 Sanpower Group reserves the rights to the final explanation of this Guideline.

## 6 附件 Annex

1. 附件一：《三胞集团条线管理制度》；



1. Annex 1: Vertical Line Management Policy of the Sanpower Group; 
2. 附件二：《工作请示单》；
2. Annex 2: Sanpower Request Form; 
3. 附件三：《财务信息表》；
3. Annex 3: Financial Information Request List; 
4. 附件四：《工作计划》例子。
4. Annex 4: Work Plan example. 
5. 附件五：企业分级管理表
5. Annex 5: Classification and Authorization Chart 

签发：

二〇一六年一月五日