

华新水泥股份有限公司董事会审计委员会
Audit Committee of the Board of Directors of Huaxin Cement Co., Ltd.
2014 年度履职情况报告
2014 Work Report

根据中国证监会《上海证券交易所上市公司董事会审计委员会运作指引》、《上市公司治理准则》、《上海证券交易所股票上市规则》和公司的有关规定，华新水泥股份有限公司（以下简称“公司”）现任审计委员会成员就 2014 年度工作情况作如下报告：

In accordance with the SSE Guidance on Operation of Audit Committee of Listed Company's Directorate, the Code of Corporate Governance for Listed Companies, Rules Governing the Listing of Stocks on Shanghai Stock Exchange and relevant provisions of Huaxin Cement Co., Ltd. (hereinafter referred to as the "Company"), the current members of the audit committee of the Company reported the following work in 2014.

一、审计委员会基本情况

I. Basic Information of the Audit Committee

公司董事会审计委员会由独立董事黄锦辉、Simon Mackinnon、刘艳及董事 Thomas Aebisher、刘凤山 5 名成员组成。

The audit committee of the board of directors of the Company consists of five members, including 3 independent directors, Huang Jinhui, Simon Mackinnon, Liu Yan, and 2 directors Thomas Aebisher and Liu Fengshan.

报告期内，原独立董事卢迈、王琪因个人原因和工作原因，申请辞去公司独立董事以及审计委员会委员职务，原董事 Paul Thaler 因工作原因，申请辞去公司董事以及审计委员会委员职务。

During the reporting period, the former independent directors and the audit committee members, Lumai and Wangqi resigned due to personal reason and work reason, the former director and the audit committee member, Paul Thaler resigned due to work reason.

二、审计委员会年度会议召开情况

II. Meetings of the Audit Committee

2014 年度，审计委员会共召开了 3 次会议，详情如下：

In 2014, the audit committee convened 3 meetings and the details are as below:

(一) 2014 年 3 月 19 日召开了审计委员会 2014 年第一次会议，会议主要内容为：（1）听取公司管理层介绍拟提交公司董事会审议的 2013 年度财务报告，审议公司 2013 年度会计报表审计报告（草案）并形成

决议；（2）听取公司年报审计师普华永道中天会计师事务所（普华）汇报公司 2013 年度会计报表审计工作的情况以及审计工作的总结；（3）审议拟提交董事会的 2013 年度内控评价报告；（4）审议华新水泥审计委员会 2013 年度的履职报告；（5）听取公司内审、内控部门 2013 年度的工作总结和 2014 年度的工作计划；（6）讨论并形成续聘或改聘 2014 年度年报及内部控制审计的会计师事务所的决议。

(I) The first meeting of the audit committee in 2014 was held on 19th Mar. 2014, with main contents as follows: (1) reviewing the Financial Report 2013 to be submitted to the Board of Directors, and forming resolution after reviewing the Audit Report (draft) of the 2013 Financial Statement of the Company ; (2) reviewing the audit summary of 2013 Financial Statements of the Company reported by PwC; (3) reviewing the 2013 internal control assessment report to be submitted to the Board of Directors; (4) reviewing the 2013 work report of the Audit Committee;(5)reviewing the 2013 work summary and 2014 work plan of the Internal Audit Department and Internal Control Department of the Company; and, (6) discussing and forming the resolution on continuing or changing the appointment of the accounting firm who is responsible for the 2014 annual report and internal control auditing.

(二) 2014 年 8 月 19 日召开了审计委员会 2014 年第二次会议，会议主要内容为：（1）审议公司 2014 年半年度财务报告；（2）听取华新水泥内控部 2014 年上半年的工作总结；（3）听取华新水泥内审部 2014 年上半年的工作总结。

The second meeting of the audit committee in 2014 was held on 19th Aug. 2014, with main contents as follows: (1) reviewing the 2014 semi-annual financial report of the Company; (2) listening to the work summary of the Internal Control Department of the Company for the first half of 2014; and, (3) reviewing the work summary of the Internal Audit Department of the Company for the first half of 2014.

(三) 2014 年 12 月 8 日召开了审计委员会 2014 年第三次会议，会议主要内容为：（1）审议公司 2014 年年报预审、年审计计划包括年报审计及内控审计和重点关注问题；（2）审议华新水泥内审部 2015 年度审计计划。

The third meeting of the audit committee in 2014 was held on 8th Dec. 2014, with main contents as follows: (1) reviewing the annual pre-audit and annual audit plan of the Company of 2014, including the annual report audit, internal control audit and key issues; and, (2) approving the 2015 audit plan of the Internal Audit Department of the Company.

三、审计委员会 2014 年度主要工作内容情况

III. Main works of the Audit Committee in 2014

1、监督及评估外部审计机构工作

1. Supervise and assess the performance of the external auditor.

(1) 评估外部审计机构的独立性和专业性

(1) Assess the independence and expertise of the external auditor.

普华永道中天会计师事务所（以下简称“普华”）为公司的外部审计单位，能较好地完成了公司委托的各项工作，且其具有从事证券相关业务的资格，并从聘任以来一致遵循独立、客观、公正的职业准则。

PwC, the Company's external auditor, is able to effectively complete all works entrusted by the Company, has the qualification for engaging in securities and related business, follows the professional standards of independence, objectivity and fairness since the appointment.

(2) 向董事会提出聘请或更换外部审计机构的建议

(2) Make recommendations for engagement or replacement of the external auditor to the board of directors

鉴于上述原因，经审计委员审议表决后，决定向公司董事会提议 2014 年度继续聘请普华为公司的审计单位。

In view of the above reasons, the audit committee, upon the deliberation and voting, recommended the re-appointment of PwC as the Company's external auditor for 2014 to the board of directors.

(3) 审核外部审计机构的审计费用

(3) Consider and approve the audit fees of the external auditor

经审核，公司实际支付普华 2014 年度审计费为 400 万元，与公司所披露的审计费用情况相符。

Upon examination and approval, the Company actually paid the audit fee of RMB 400 million to PwC for 2014, which is consistent with that disclosed by the Company.

(4) 与外部审计机构讨论和沟通审计范围、审计计划、审计方法及在审计中发现的重大事项

(4) Communicate with the external auditor regarding audit scope, audit plans, audit methodology and significant issues found in the audit.

报告期内，我们与普华就审计范围、审计计划、审计方法及在审计中发现的重大事项等事项进行了充分的讨论与沟通。

During the reporting period, the audit committee sufficiently communicated with PwC regarding audit scope, audit plans, audit methodology and significant issues found in the audit.

(5) 监督和评估外部审计机构是否勤勉尽责

(5) Supervise and assess the diligence and conscientiousness of the external auditor

我们认为普华对公司进行审计期间勤勉尽责，遵循了独立、客观、公正的职业准则。

The audit committee believes that PwC is diligent and conscientious during auditing period and follows professional standards of independence, objectivity and fairness.

2、指导内部审计工作

2. Guide internal audit work

报告期内，我们认真审阅了公司的内部审计工作计划，并认可该计划的可行性，同时督促公司内部审计机构严格按照审计计划执行，并对内部审计出现的问题提出了指导性意见。经审阅内部审计报告及审计发现后续跟踪汇报，我们未发现内部审计工作存在重大问题的情况。

During the reporting period, the audit committee earnestly reviewed the internal audit work plan of the Company, confirmed the feasibility of such plan, and meanwhile, supervised the strict implementation of the audit plan by the Internal Audit Department of the Company, and provided guidance on issues arisen from internal audit. Upon the review of internal audit reports and follow-up reports of audit findings, the audit committee believes that there are no significant issues in internal audit works.

3、审阅上市公司的财务报告并对其发表意见

3. Review the financial report of the Company and express opinions

报告期内，我们认真审阅了公司的财务报告，并认为公司财务报告是真实、完整和准确的，不存在相关的欺诈、舞弊行为及重大错报的情况，且公司也不存在重大会计差错调整、重大会计政策及估计变更、涉及重要会计判断的事项、导致非标准无保留意见审计报告的事项。

During the reporting period, the audit committee earnestly reviewed the financial report of the Company and believed that the financial report of the Company is true, complete and accurate, without relevant fraud, material misstatement, significant adjustments, major changes in accounting policies and estimates, matters involving the important accounting judgment or matters leading to the non-standard unqualified audit report.

4、评估内部控制的有效性

4. Assess the effectiveness of the internal control

公司按照《企业内部控制基本规范》、《公司法》、《证券法》等法律法规和中国证监会、上海证券交易所有关规定的要求，建立了较为完善的公司治理结构和治理制度。我们评估了公司内部控制制度设计的适当性，并审阅了内部控制自我评价报告以及外部审计机构出具的内部控制审计报告，同时与外部审计机构沟通发现的问题与改进方法，对于内控缺陷，我们督促进行整改。因此我们认为公司的内部控制实际运作情况符合中国证监会发布的有关上市公司治理规范的要求。

The Company established relatively sound corporate governance structure and system in accordance with the *Basic Internal Control Norms for Enterprise*, the *Company Law*, the *Securities Law* and other rules and regulations the China Securities Regulatory Commission and the Shanghai Stock Exchange. The audit committee assessed the design appropriateness of internal control system of the Company, and reviewed the self-assessment report of internal control and the internal control audit report issued by external auditor. Moreover, the audit committee communicated with the external auditor concerning the findings and improvements, and supervised the corrective actions regarding internal control exceptions or deficiencies. Therefore, the audit committee believes that the current practice of internal control system of the Company complies with relevant governance standards for listed companies issued by the China Securities Regulatory Commission.

5、协调管理层、内部审计部门及相关部门与外部审计机构的沟通

5. Coordinate the communication among the management, Internal Audit Department, relevant departments and the external auditor

报告期内，为更好的使管理层、内部审计部门及相关部门与普华进行充分有效的沟通，我们在听取了双方的述求意见后，积极进行了相关协调工作，以求达到用最短的时间完成相关审计工作。

During the reporting period, in order to improve the communication among the management, Internal Audit Department, relevant departments and the PwC more sufficient and effective, the audit committee coordinated with both parties after listening to their opinions, so as to complete the relevant audit work in the shortest time possible.

四、总体评价

IV. General Evaluation

报告期内，我们依据《上海证券交易所上市公司董事会审计委员会运作指引》以及公司的相关规定，恪尽职守、尽职尽责地履行了审计委员会的职责。

During the reporting period, the audit committee did their duties dedicatedly, diligently and conscientiously pursuant to the SSE Guidance on Operation of Audit Committee of Listed Company's Directorate and the relevant provisions of the Company.

董事会审计委员会

Audit Committee of the Board of Directors

2015年3月24日

03/24/2015