

FLYING FINANCIAL SERVICE HOLDINGS LIMITED
汇联金融服务控股有限公司

董事会审核委员会职权范围
Terms of reference of
the Audit Committee of the Board of Directors

FLYING FINANCIAL SERVICE HOLDINGS LIMITED
汇联金融服务控股有限公司
(the “Company” and “本公司”)

Terms of reference of the Audit Committee (the “Committee”)
of the Board of Directors (the “Board”) of the Company
董事会(“董事会”)审核委员会(“委员会”)
职权范围

1. Constitution

组成

1.1 The Committee is established pursuant to a resolution passed by the Board at its meeting held on 20 December 2011.

本委员会是按本公司董事会于2011年12月20日会议通过成立的。

2. Membership

成员

2.1 Members of the Committee shall be appointed by the Board from amongst the non-executive directors of the Company (including independent non-executive directors of the Company) and shall consist of not less than three members, a majority of whom should be independent. At least one of the members shall be an independent non-executive director with appropriate professional qualifications or accounting or related financial management expertise as required in Rule 5.05(2) of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”).

委员会由董事会从其非执行董事(包括独立非执行董事)中委任组成，委员会人数最少三名，大部分需为独立的。其中至少一名委员会会员须按照香港联合交易所有限公司创业板上市规则(“创业板上市规则”)第5.05(2)条具备适当专业资格或会计相关财务管理知识。

A former partner of the Company's existing auditing firm shall be prohibited from acting as a member of the Committee for a period of at least one (1) year from the date of his ceasing:

- (a) to be a partner of the firm; or
- (b) to have any financial interest in the firm, whichever is later.

现时负责审计本公司账目的核数公司的前任合伙人在以下日期(以日期较后者为准)起计至少一年内,不得担任本公司审核委员会的成员:

- (a) 他终止成为该公司合伙人的日期;或
- (b) 他不再享有该公司财务利益的日期。

2.3 The company secretary of the Company shall be the secretary of the Committee. In the absence of the secretary of the Committee, Committee members present at the meeting may elect among themselves or appoint another person as the secretary for that meeting.

本公司的公司秘书为委员会的秘书。如委员会秘书缺席,出席的委员会将在他们当中选出秘书或委任其他人担任秘书。

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

经董事会及委员会分别通过决议,方可委任额外或罢免委员会成员。

3. Proceedings of the Committee

会议程序

3.1 Notice:

会议通知:

- (a) Unless otherwise agreed by all the Committee members, a meeting shall be called by at least seven days' notice. Such notice shall be sent to each member of the Committee, and to any other person invited to attend.

除非委员会全体成员同意,委员会的会议通知期,不应少于七天。该通知应发给所有委员及其他获邀出席的人士。

(Note: Regular meetings should be called by, so far as practicable, at least 14 days' notice: cf: paragraph A.1.3 of Appendix 15 of the GEM Listing Rules)

(注:根据创业板上市规则附录十五第A.1.3段的规定,在切实可行的范围内,召开委员会定期会议应发出至少14天通知)

(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 by facsimile transmission at the telephone or facsimile 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.

任何委员会成员或委员会秘书(应任何委员的请求时)可于任何时候召集委员会会议。召开会议通告必须新身以口头或以书面形式、或以电话、电子邮件、传真或其他委员会成员不时议定的方式发出予各委员会成员(以该成员最后通知秘书的电话号码、传真号码、地址或电子邮箱地址为准)。

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

口头会议通知应尽快(及在会议召开前)以书面方式确实。

(d) Notice of meeting shall state the purpose, time and place of the meeting. 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 should generally be delivered to all Committee members seven days (and in any event not less than 3 days) before the intended date of the Committee meeting (or such other period as all the Committee members may agree).

会议通告必须说明开会目的、时间和地点。议程及随附有关文件一般在预期召开委员会会议前7天(无论如何不少于3天)(或其他经所有委员同意的其他时段)送达各成员参阅。

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

法定人数为两位成员。

3.3 Attendance: The Company's staff having accounting and financial reporting functions, the Head of Internal Audit (or any officer(s) assuming the relevant functions but having a different designation) and representative(s) of the external auditors shall normally attend meetings of the Committee. Other Board members shall also have the right of attendance. However, at least once a year the Committee shall meet with the external auditors without the presence of members of the Executive Board and the management of the Company.

列席：本公司拥有会计和财务报告功能的职员、本公司内部核数的主管(或任何主管承担类似工作，但被指定为不同职称)及外聘核数师的代表通常应出席委员会会议。其他董事会的成员亦有权出席会议。无论如何，委员会应至少每年一次在没有本公司执行董事会及管理层出席的情况下，会见外聘核数师。

3.4 Frequency: Meetings shall be held at least twice annually or more frequently if circumstances require. The external auditors may request the Chairman of the Committee to convene a meeting, if they consider that one is necessary.

每年最少开会两次或多于两次(若有所需)。如外聘核数师认为需要，可要求委员会主席召开会议。

4. Written resolutions

书面决议

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

委员会成员可以以书面赞成方式通过任何决议，惟必须所有委员会成员签字。

5. Alternate Committee members

委任代表

5.1 A Committee member may not appoint any alternate.

委员会成员不能委任代表。

6. Authority of the Audit Committee

审核委员会的权力

6.1 The Committee may exercise the following powers:

委员会可以行使以下权力：

(a) to seek any information it requires from any employee of the Company and its subsidiaries (hereinafter collectively referred to as "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;

(a) 要求本公司及其任何附属公司(合称"本集团")的任何雇员及专业顾问(含核数师)提交报告、出席委员会会议并提供所需资料及解答问题；

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| <p>(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 GEM Listing Rules and other rules and regulations from time to time determined by the Board or a committee thereof);</p> | <p>(b) 监控本集团管理人员在履行职务时有否违反董事会订下的政策或适用的法律、法规及守规(包括创业板上市规则及董事会或其委员会订立的规则)；</p> |
| <p>(c) to investigate any activity within these terms of reference and all suspected fraudulent acts involving the Group and request the management to make investigation and submit reports;</p> | <p>(c) 调查本职权范围中的任何活动及所有涉及本集团的怀疑欺诈事件及要求管理层就此等事件作出调查及提呈报告；</p> |
| <p>(d) to review the Group's internal control procedures and system;</p> | <p>(d) 评审本集团的内部监管措施及系统；</p> |
| <p>(e) to review the performance of the Group's employees in the accounting and internal audit department;</p> | <p>(e) 评审本集团的会计及内部核数部门雇员的表现；</p> |
| <p>(f) to make recommendations to the Board for the improvement of the Group's internal control procedures and system;</p> | <p>(f) 向董事会提出建议改善本集团内部监管措施或系统；</p> |
| <p>(g) to request the Board to convene a shareholders' meeting (if necessary) for purposes of revoking the appointment of any director and to dismiss any employees if there is evidence showing that the relevant director and/or employee has failed to discharge his duties properly;</p> | <p>(g) 在有证据显示本集团董事及其他雇员失职时，要求董事会召开股东大会(如有需要)罢免有关人员的职务；</p> |
| <p>(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;</p> | <p>(h) 要求董事会采取任何必要行为，包括召开特别股东大会，更替及罢免本集团的核数师；</p> |

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| (i) to obtain outside legal or other independent professional advice at the cost of the Company on any matters within these terms of reference as it considers necessary and to secure the attendance of outsiders with relevant experience and expertise, if it considers this necessary; | (i) 如委员会觉得有需要，可就涉及本职权范围的事宜运用本公司资金向有关经验及专业才能的独立第三方寻求独立法律及其他专业意见；及 |
| (j) to commission reports or surveys as are necessary to assist in the performance of its duties at the cost of the Company; | (j) 如委员会觉得有需要，可运用本公司资金委托制作报告或进行调查以协助履行其职务； |
| (k) to have access to sufficient resources in order to perform its duties; | (k) 可取得足够资源以履行其职务； |
| (l) where there is any disagreement between the Committee and the Board on the selection, appointment, resignation or dismissal of the external auditors which cannot be resolved, to report its own recommendation on such matters to the shareholders; | (l) 当委员会及董事会在挑选、委任、辞退外聘核数师事宜上意见不合并未能解决时，可向股东报告其建议； |
| (m) to review annually these terms of reference and their effectiveness in the discharge of its duties and to make recommendation to the Board any changes it considers necessary; and | (m) 每年检讨本职权范围及其有效性，如委员会觉得有需要，可向董事会提供修改建议；及 |
| (n) to exercise such powers as the Committee may consider necessary and expedient so that their duties under section 7 below can be properly discharged. | (n) 为使委员会能恰当地执行其于第七章项下的责任，其认为有需要及有益的权力。 |

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

委员会应获供给充足资源以履行其职责。

7. Duties

7.1 The duties of the Committee shall be:

Relationship with the Company's auditors

- (a) to be primarily responsible for making recommendations to the Board on the appointment, reappointment and removal of the external auditor, and to approve the remuneration and other 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. The audit committee should discuss with the auditor the nature and scope of the audit and reporting obligations before the audit commences;
- (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;
- (d) to develop and implement policy 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;

审核委员会的责任

审核委员会负责履行以下责任：

与本公司核数师的关系

- (a) 主要负责就外聘核数师的委任、重新委任及罢免向董事会提供建议、批准外聘核数师的薪酬及聘用条款，及处理任何有关核数师辞职或辞退核数师的问题；
- (b) 按适用的标准检讨及监察外聘核数师是否独立客观及核数程序是否有效；审核委员会应于核数工作开始前先与核数师讨论核数性质及范围及有关申报责任；
- (c) 于核数工作开始前先与核数师讨论核数性质及范畴及有关申报责任；如多于一间外聘核数师公司参与核数工作时，确保他们能互相配合；
- (d) 就外聘核数师提供非核数服务制定政策，并予以执行。就此规定而言，「外聘核数师」包括与负责核数的公司处于同一控制权、所有权或管理权之下的任何机构，或一个合理知悉所有有关资料的第三方，在合理情况下会断定该机构属于该负责核数的公司的本土或国际业务的一部份的任何机构。委员会应就任何采取行动或改善的事项向董事会报告并提出建议；

Review of the Company's financial information

审阅本公司的财务资料

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| (e) to monitor the integrity of the Company's financial statements and annual report and accounts, half-year report and, if prepared for publication, quarterly reports, and to review significant financial reporting judgments contained in them; | (e) 监察本公司的财务报表以及年度报告及账目、半年度报告及(若拟刊发)季度报告的完整性,并审阅报表及报告所载有关财务申报的重大意见; |
| (f) in reviewing the reports referred to in paragraph (e) above before submission to the Board, the Committee should focus particularly on: | (f) 在向董事会提交有关上文(e)段提及的报表及报告前,应特别针对下列事项加以审阅: |
| (i) any changes in accounting policies and practices; | (i) 会计政策及实务的任何更改; |
| (ii) major judgmental areas; | (ii) 涉及重要判断性的地方; |
| (iii) significant adjustments resulting from the audit; | (iii) 因核数而出现的重大调整; |
| (iv) the going concern assumption and any qualifications; | (iv) 本集团持续经营的假设及任何保留意见; |
| (v) compliance with accounting standards; | (v) 是否遵守会计准则; |
| (vi) compliance with the GEM Listing Rules and legal requirements in relation to financial reporting; | (vi) 是否遵守有关财务申报的创业板上市规则及法律规定; |
| (vii) the fairness and reasonableness of any connected transaction and the impact of such transaction 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; | (vii) 关联交易安排属否公平合理及对本集团盈利的影响及该等关联交易,如有,是否按照有关协议而执行; |

(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;

(ix) any significant or unusual items that are, or may need to be, reflected in such reports and accounts; and

(x) the cashflow position of the Group;

and to provide advice and comments thereon to the Board;

(g) Regarding (f) above:

(i) members of the Committee should liaise with the Board and senior management of the Group and the Committee must meet, at least twice a year, with the Company's auditors; and

(ii) the Committee should consider any significant or unusual items that are, or may need to be, reflected in the reports and accounts, it should give due consideration to any matters that have been raised by the Company's staff responsible for the accounting and financial reporting function, compliance officer or auditors;

(viii) 财务报表的展示方式或披露资料，是否达到增加本集团透明度，及足够地令投资者可以公平地理解本集团及本公司的财政状况；

(xi) 考虑该等报告及账目中所反映的任何重大或不寻常项目及

(x) 本集团现金流量的状况；

并就此向本公司董事会提供建议及意见；

(g) 就上述(f)项而言：

(i) 委员会成员应与董事会及本集团的高级管理人员联络。委员会须至少每年与本公司的核数师开会两次；及

(ii) 委员会应考虑于该等报告及账目中所反映或需反映的任何重大或不寻常事项，并应适当考虑任何由本公司属下会计及财务汇报职员、监察主任或核数师提出的事项；

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| <p>(h) to discuss problems and reservations arising from the interim and final audits, and any matters the auditors may wish to discuss (in the absence of management where necessary);</p> | <p>(h) 与核数师讨论中期评审及年度审核所遇上的问题及作出的保留、或核数师认为应当讨论的其他事项(本集团管理层可能按情况而须避席此等讨论；</p> |
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Oversight of the Company's financial reporting system, risk management and internal control systems

监管本公司财务申报制度风险管理及内部监控系统

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| <p>(i) to review the Company's financial controls, and unless expressly addressed by a separate Board risk committee, or by the Board itself, to review the Company's risk management and internal control systems;</p> | <p>(i) 检讨本公司的财务监控以及(除非有另设的董事会辖下风险委员会又或董事会本身明确处理)检讨本公司的风险管理及内部监控系统；</p> |
| <p>(j) to discuss the risk management and internal control system with management to ensure that management has performed its duty to have effective systems. 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;</p> | <p>(j) 与管理层讨论风险管理及内部监控系统确保管理层已履行职责建立有效的系统。讨论内容应包括本公司在会计及财务汇报职能方面的资源、员工资历及经验是否足够，以及员工所接受的培训课程及有关预算是否充足；</p> |
| <p>(k) to consider major investigation findings on risk management and internal control matters as delegated by the Board or on its own initiative and management's response to these findings;</p> | <p>(k) 主动或应董事会的委派，就有关风险管理及内部监控事宜的重要调查结果及管理层对调查结果的回应进行研究；</p> |
| <p>(l) where an internal audit function exists, to ensure co-ordination between the internal and external auditors, 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;</p> | <p>(l) 如果本集团设有内部审核功能，须确保内部和外聘核数师工作得到协调、也须确保内部审核功能在本公司内部有足够资源运作；并且有适当的地位；以及检讨及监察其成效；</p> |

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| (m) to review the Group's financial and accounting policies and practices; | (m) 检讨本集团的财务及会计政策及实务； |
| (n) to review the external auditor's management letter, any material queries raised by the auditor to management about accounting records, financial accounts or systems of control and management's response; | (n) 检查外聘核数师给予管理层的《审核情况说明函件》、核数师就会计纪录、财务账目或监控系统向管理层提出的任何重大疑问及管理层作出的回应； |
| (o) to ensure that the Board will provide a timely response to the issues raised in the external auditor's management letter; | (o) 确保董事会及时回应于外聘核数师给予管理层的《审核情况说明函件》中提出的事宜； |
| (p) 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; | (p) 于本公司董事、总经理、财务总监或内部核数部门主管离职时，接见有关人员并了解其离职原因； |
| (q) 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; | (q) 就期内的工作草拟报告及概要报告；前者交董事会审阅，后者刊于本集团的中期及年度报告； |
| (r) 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; | (r) 考虑董事会要求增加、更替及罢免审核委员会成员、核数师、财务(含内部核数部门)工作人员、本公司认可会计师的建议； |
| (s) to report to the Board on the matters set out above; | (s) 就上述事宜向董事会汇报； |
| (t) to review arrangements employees of the Group can use, in confidence, to raise concerns about possible improprieties in financial reporting, internal control or other matters and to ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action; | (t) 检讨本公司设定的以下安排：本公司雇员可暗中就财务汇报、内部监控或其他方面可能发生的不正当行为提出关注及确保有适当安排，让本公司对此等事宜作出公平独立的调查及采取适当行动； |

- (u) to act as the key representative body for overseeing the Company's relations with the external auditor; and
- (v) to consider other matters, as defined or assigned by the Board from time to time.

- (u) 担任本公司与外聘核数师之间的主要代表，负责监察二者之间的关系；及
- (v) 考虑及执行董事会委派的其他事项。

8. Veto rights of the Committee

委员会的否决权

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:

委员会就下列事项有否决权。本集团不能执行委员会否决的以下事情：

- (a) to approve any connected transaction within the meaning of the GEM 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
- (b) to employ or dismiss the Group's financial controller or the internal audit manager.

- (a) 批准任何属创业板上市规则所界定及须经过独立股东批才可进行的关连交易(如果批准此等交易是有条件性的，而条件是本公司独立非董事及独立股东批准有关交易，则不在此限。即：董事会有权以前述的条件，批准关连交易)；及
- (b) 聘用或罢免本集团的财务总监或内部核数部门主管。

9. Minutes and records

会议纪录

9.1 The secretary shall, at the beginning of each meeting, ascertain and record the existence of any conflicts of interest and minute them accordingly. The relevant member of the Committee shall not be counted towards the quorum and he must abstain from voting on any resolution of the Committee in which he or any of his associates has a material interest, unless the exceptions set out in note 5 to Appendix 3 of the GEM Listing Rules apply.

秘书应在每次会议开始时查问是否有任何利益冲突并记录在会议纪录中。有关的委员会会员将不计入法定人数内、而除非《创业板上市规则》附录三附注一适用，相关委员就他或其任何联系人有重大利益的委员会决议必需放弃投票。

9.2 Full minutes of Committee meetings shall be kept by a duly appointed secretary of the meeting (who should normally be the company secretary). Draft and final versions of minutes of the Committee meetings should be sent to all Committee members for their comment and records within a reasonable time after the meeting (generally, meaning within 14 days after the meeting). Once the minutes are signed, the secretary shall circulate the minutes and reports of the Committee to all members of the Board.

委员会的完整会议录应由正式委任的会议秘书(通常为公司秘书)保存。会议纪录的初稿及最后定稿应在会议一段合理时间(一般指委员会会议结束后14天内)内先后发送委员会全体成员,初稿供成员表达意见,最后定稿作其纪录之用,会议纪录获签署后,秘书应将委员会的会议纪录和报告传阅予董事会所有成员。

9.3 The secretary of the Committee shall keep record 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.

委员会秘书应就年内委员会所有会议纪录存档,以及具名纪录每名成员于委员会会议出席率。

10. Annual general meeting

10.1 The chairman of the Committee or in his absence, another member of the Committee or failing this, his duly appointed delegate, shall attend the annual general meeting of the Company and be prepared to answer questions at the annual general meeting on the Committee's activities and their responsibilities.

委员会的主席,或在委员会主席缺席时由另一名委员(或如该名委员未能出席,则其适当委任的代表)应出席股东周年大会,并就委员会的活动及其职责在股东周年大会上回应问题。

10.2 Company's management should ensure the external auditor attend the annual general meeting to answer questions about the conduct of the audit, the preparation and content of the auditors' report, the accounting policies and auditor independence.

公司的管理层应确保外聘核数师出席股东周年大会,回答有关审计工作,编制核数师报告及其内容,会计政策以及核数师的独立性等问题。

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 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.

12. Powers of the Board

12.1 The Board may, subject to compliance with the articles of association of the Company and the GEM Listing Rules (including the Code on Corporate Governance Practices set out in Appendix 15 to the GEM 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 resolution 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.

13. Publication of the terms of reference of the Committee

13.1 The Committee should make available its terms of reference, explaining its role and the authority delegated to it by the board by including them on the website of the Company and on the website of the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited.

本公司组织章程的持续适用

就前文未有作出规范，但本公司章程细则作出了规范的董事会会议程序的规定，适用委员会的会议程序。

董事会权力

本职权范围所有规则及委员会通过的决议，可以由董会在不违反公司章程及联交所创业板上市规则的前提下(包括联交所创业板上市规则之附录十五《企业管治常规守则》或本公司自行制定的企业管治常规守则(如被采用))，随时修订、补充及废除，并不影响任何有关行动作出前，委员会已经通过的决议或已采取的行动的有效性。

委员会职权范围的刊登

委员会应在本公司的网站及香港联合交易所有限公司创业板的网站公开其职权范围，解释其角色及董事会转授予其的权力。

Adopted on 1 January 2016 in replacement of the terms of reference of the Committee adopted on 20 December 2011

于2016年1月1日采纳，并取代于2011年12月20日采纳的委员会职权范围