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1. General Provisions

1.1 These Regulations are formulated in accordance with relevant national laws and regulations, the "China Merchants Port Internal Control Regulations - Financial Institutions and Financial Personnel", and other related provisions, taking into account the actual circumstances of IDIPO, with the purpose of standardizing the management of financial institutions and financial personnel.

1.2 These Regulations shall apply to IDIPO.

1.3 The term "financial institution" in these Regulations refers to the organization or department responsible for accounting operations, accounting supervision, and financial management; the term "financial personnel" refers to personnel within financial institutions who perform related financial functions.

1.4 In the establishment and implementation of internal control measures for financial institutions and financial personnel, necessary control measures must be taken in the following key areas:

1.4.1 The allocation of authority and responsibilities shall be clearly defined, and the organizational structure and staffing shall be scientifically and reasonably arranged;

1.4.2 A review system shall be established within financial institutions. Incompatible duties must be segregated to create checks and balances;

1.4.3 The hierarchical authorization and approval procedures for financial and accounting matters shall be reasonable and effective.

2. Financial Institutions and Financial Personnel

2.1 The Company shall establish a financial institution and appoint a head of the financial institution along with corresponding financial personnel.

2.2 The Company shall establish and improve a post responsibility system for financial personnel and conduct an annual inspection and assessment of its implementation under the leadership of the Company's financial officer. The specific job responsibilities of financial personnel shall be detailed in their job descriptions.

2.3 The positions for financial personnel generally include: general ledger accounting, cashier, financial accounting (accounting), financial information, financial management, taxation, fund management, and property rights. The specific setup of financial positions shall be detailed in the job descriptions.

2.4 Each company shall clearly define the duties and authorities of financial personnel positions to ensure the segregation of incompatible duties, as well as checks and balances.

2.5 Financial personnel positions may be assigned as one person per position, one person holding multiple positions, or multiple persons sharing one position, provided the following requirements are met:

2.5.1 Cashiers shall not engage in tasks such as review, accounting archives custody, or the registration of income, expenses, costs, or debt-related accounts.

2.5.2 Financial accounting personnel shall not handle the custody of cash, securities, valuables, checks, receipts, or other related documents.

2.5.3 The Company shall strengthen the management of bank reserved seals. It is strictly prohibited for one person to hold all seals required for payment. The financial seal shall be kept by the head of the finance department or a designated accounting personnel (excluding cashiers), while personal name seals must be kept by the individual or their authorized personnel.

2.5.4 The preparation and review of bank reconciliation statements shall be segregated.

2.5.5 The custody and use of the Company's invoice special seal and invoices shall be segregated.

2.6 Financial personnel positions shall be rotated periodically according to plan.

2.7 The appointment of financial personnel must adhere to a recusal system. Immediate family members of the Company's responsible person shall not serve as the Company's financial officer or head of the financial institution. Immediate family members of the financial officer or head of the financial institution shall not serve as cashiers in the Company's financial institution. Immediate family members subject to recusal include: spouses, direct blood relatives, collateral relatives within three generations, and in-law relationships.

2.8 The Company shall strengthen the training of financial personnel to enhance their professional competence and ethical standards.

2.9 IDIPO may organize training for financial personnel of companies under its entrusted management.

3. Functions of Financial Institutions

3.1 In accordance with national financial regulations and relevant policies of China Merchants Group and China Merchants Port, formulate financial management systems and specific accounting methods tailored to the company's actual conditions, participate in the construction of internal control systems, and oversee their implementation.

3.2 Strictly review the completeness, authenticity, and accuracy of original vouchers for cash and bank deposit transactions as required by financial regulations, and process fund receipts and payments in accordance with established procedures.

3.3 Conduct daily accounting operations in a standardized manner, review accounting vouchers, and maintain accurate and timely ledger records to ensure consistency between accounts and actual conditions. Cash journals and bank deposit journals must be reconciled daily and settled monthly.

3.4 Prepare and provide financial statements periodically, offering comprehensive, truthful, and complete accounting information to users of financial reports.

3.5 Establish and improve a management accounting information system, prepare management accounting reports, and draft financial analysis reports to support the company's operational and management decision-making.

3.6 The company shall establish a financial modeling mechanism based on its own needs and characteristics.

3.7 Oversee the company's fund management, strictly implement effective controls for outgoing payments in accordance with fund management regulations and procedures, and ensure the security of company funds. Optimize fund allocation to reduce costs and improve fund utilization efficiency.

3.8 Participate in formulating the company's annual operating plan and rolling revisions of development plans, prepare financial budgets, and track budget execution while conducting variance analysis.

3.9 Manage the company's debt, strictly control debt risks, and arrange debt scale and structure reasonably as required by China Merchants Port to align the company's debt structure with its asset profile.

3.10 Responsible for the company's financial risk management, ensure financial security, and participate in the company's comprehensive risk management.

3.11 Organize and implement major financial matters approved by China Merchants Port, including financing, investment, guarantees, donations, restructuring, profit distribution, and the use of financial instruments.

3.12 Manage the use and administration of the company's financial information management system.

3.13 Comply with tax laws and conduct reasonable tax planning based on the company's specific circumstances.

3.14 Coordinate business relationships with external audit firms under the unified arrangement of China Merchants Port, provide necessary materials for external audits, and ensure audits are completed on schedule.

3.15 Strengthen the standardization of accounting practices in subsidiaries, continuously improve their financial management capabilities, and organize training and performance evaluations for their financial personnel.

4. Authority of Financial Personnel

4.1 Financial personnel have the authority to:

4.1.1 Request relevant departments and personnel to provide information and materials related to financial and accounting work.

4.1.2 Refuse to process financial and accounting transactions that violate regulations and immediately halt or correct such transactions.

4.1.3 Supervise and inspect financial expenditures, fund usage, asset custody, measurement, and inspection activities in relevant departments, which must provide truthful information.

4.1.4 Participate in setting quotas, signing economic contracts, and attending production and operational management meetings.

4.2 Company leaders and relevant personnel at all levels must support financial personnel in exercising their authority and fully safeguard their rights from infringement.

5. Qualification Requirements for Financial Personnel

5.1 The appointment of the head of the company's financial institution must comply with the qualification requirements stipulated in the Implementation Rules for the Management of Financial Officer Responsibilities of China Merchants Port. Other financial personnel must meet the minimum qualification requirements prescribed by local regulations or customary practices.

5.2 Financial personnel shall handle financial and accounting matters with objectivity and impartiality. They shall demonstrate dedication to their work, continuously improve their professional skills, and ensure their knowledge and abilities align with the requirements of their financial duties.

5.3 Financial personnel shall be familiar with financial laws, regulations, rules, and relevant accounting systems, and perform their duties in accordance with these provisions.

5.4 Financial personnel shall possess basic computer knowledge and be proficient in operating financial information systems and other commonly used software tools.

5.5 Financial personnel shall understand the company's operational processes and business conditions, leveraging accounting information and methods to enhance internal management and improve economic efficiency.

5.6 Financial personnel shall safeguard the company's trade secrets. Unless required by law or approved by the company's responsible person, they shall not disclose the company's financial and accounting information to external parties.

6. Handover of Financial Work

6.1 Financial personnel must complete a handover procedure with their successors when transferring positions, being reassigned, or leaving their posts.

6.2 The handover content includes but is not limited to: official seals, company assets, cash, securities, checkbooks, accounting vouchers, ledgers, financial statements, working papers, job descriptions, work relationships, financial analysis reports, and other relevant documents. Job descriptions cover the scope of responsibilities and managed matters, while work relationships include internal and external stakeholders and related affairs.

6.3 For personnel involved in computerized accounting, electronic data must be handed over in an operational state.

6.4 Cashiers leaving their positions must conduct a detailed handover of cash on hand, securities, receipts, bank deposit/withdrawal slips, remittance vouchers, cash/bank ledgers, and bank statements.

6.5 Before transferring or leaving, financial personnel shall organize all financial documents under their responsibility. Pending matters must be addressed promptly; if unresolved, reasons and contextual details shall be documented and handed over to designated personnel upon approval by the head of the financial institution.

6.6 During handover, the following must be verified:Cash and securities match book balances;Accounting vouchers, ledgers, and statements are complete;Bank account balances reconcile with bank statements (via reconciliation reports);Subsidiary inventory ledgers align with general ledger accounts and physical counts;Subsidiary receivable/payable ledgers match general ledger balances;Company seals held by personnel correspond with custody records.

6.7 Pending matters of the financial institution head may be transferred to successors upon company approval.

6.8 A handover inventory shall list all transferred items (name, quantity, location, unresolved issues) for verification. The inventory must specify: company name, handover date, names/positions of transferring/receiving parties and supervisors, page count, and remarks. Four copies shall be signed and retained by each party, the supervisor, and archives.

6.9 All parties must sign or stamp the handover inventory. The transferor may only depart after completion.

6.10

Handover supervision requirements:

General staff: Supervised by financial institution head;
Financial institution head: Supervised by company head or designee;
Cross-company or sensitive matters: Supervised by higher-level personnel.

6.11 Successors shall fully assume responsibilities, continue pending tasks, and maintain existing ledgers without creating new accounts to ensure record continuity.

6.12 The transferor remains liable for any post-handover discovery of regulatory violations in their prior work.

6.13 Temporary absences require appointed replacements with proper handovers.

6.14 During liquidation or dissolution, essential financial personnel must remain for closure procedures.

7. Supplementary Provisions

7.1 The Finance Department is responsible for interpreting and amending these regulations.

7.2 These regulations take effect upon promulgation.