

东方日升风险治理制度与新兴风险识别

Risk Governance and Emerging Risk Identification

为加强公司风险管理，东方日升参考 ISO31000 风险管理标准，建立了一套符合公司实际的风险管理体系和审核机制；制定了《风险和机遇应对控制程序》、《合规义务识别与评价控制程序》、《集团内部审计管理办法》等多项制度并成立风控中心，旨在规范业务流程并降低包括可持续发展在内的各类风险；通过质量管理部，每年至少开展一次针对风险管理体系的内/外部审核，对风险管理体系运行状况及较高风险项目开展情况进行审查，及时评估风险管理体系的有效性，衡量公司经营效果及效率、相关法律法规的遵守情况以及信息披露的可靠性、及时性、透明性；及时提供改进建议，并持续追踪改善结果，保障风险管理体系健康的运行机制，同时作为检查修订风险管理制度的依据。

To strengthen our risk management framework, we have implemented a comprehensive system and audit mechanism aligned with the ISO 31000 standard. This includes the development of key regulations such as the "Risk and Opportunity Response Control Procedures," "Compliance Obligations Identification and Evaluation Control Procedure," and "Group Internal Audit Management," alongside the establishment of a dedicated Risk Control Center. Annually, our Quality Management Department conducts both internal and external audits to evaluate the effectiveness, regulatory compliance, and transparency of our risk management practices, with a particular focus on higher-risk projects. We provide timely improvement proposals and continually monitor outcomes to ensure the robust operation of our risk management system, promptly updating policies and procedures as necessary to maintain integrity and effectiveness.

■ 风险管理战略 Risk Management Strategy

东方日升将风险管理置于企业战略核心位置，紧密围绕公司“RISEN”战略目标，把可持续发展理念融入日常运营，致力于全面识别、评估和应对各类风险，以保障公司在复杂多变的市场环境中稳健前行，实现长期价值创造。

We place risk management at the core of its corporate strategy. Closely aligned with the Company's "RISEN" strategic goals, it integrates the concept of sustainable development into daily operations and is committed to comprehensively identifying, assessing, and addressing various risks to ensure the Company moves steadily forward in the complex and changing market environment and achieves long-term value creation.



■ 风险审查体系建设——三道防线

Risk Review System Construction – Three Lines of Defense

第一道防线：由各业务主管部门组成，直接承担风险主体责任，负责识别影响业务目标实现的风险，评估风险发生的可能性和影响程度以确定风险的重要性等级，制定风险应对策略，按月反馈进展、年底复盘成效以决定风险延续或移除，通过业务研讨、案例分享强化一线执行。

The first line of defense: Composed of various business competent departments, which directly assume the main responsibility for risks. They are responsible for identifying risks that affect the achievement of business objectives, assessing the likelihood and impact of risks to determine the importance level of risks, formulating risk response strategies, providing monthly feedback on progress, conducting year-end reviews of effectiveness to decide whether to continue or remove risks, and strengthening front-line implementation through business discussions and case sharing.

第二道防线：由战略与可持续发展委员会、薪酬与绩效管理委员会、董事会秘书以及各业务支持部门如人、财、法等部门构成，协同业务主管部门管控业务风险，规范各自专业领域的内控设计和执行管理。

The second line of defense: Composed of the Strategy and Sustainability Committee, the Compensation and Performance Management Committee, the Secretary of the Board of Directors, and various business support departments such as human resources, finance, and legal departments. They collaborate with business competent departments to manage business risks and standardize the design and implementation of internal controls in their respective professional fields.

第三道防线：由监事会、审计管理委员会、集团审计部等业务监督部门构成，对内控体系的设计和有效开展独立审计，确保风险防控闭环。

The third line of defense: Composed of business supervision departments such as the Supervisory Board, the Audit Management Committee, and the Group Audit Department. They conduct independent audits on the design and implementation effectiveness of the internal control system to ensure a closed-loop of risk prevention and control.

■ 风险审查 Risk Review

东方日升至少每年定期进行一次全公司范围的风险审查，并报告所发现的风险，包括风险描述、可能性和潜在影响的程度，审查风险示例如下：

We conduct a company-wide risk review at least once a year on a regular basis and reports the identified risks, including risk descriptions, likelihood, and the extent of potential impacts. Examples of reviewed risks are as follows:



风险名称 Name of the Risk	新能源需求市场变化 Changes in the market for new energy demand	ESG 风险 ESG Risk
风险类别 Category	业务风险 Business risk	战略风险 Strategic risk
风险描述 Description	随着其它新能源，如氢能、风能技术进步以及市场变化，可能影响未来光伏市场总容量。 With advancements in other new energy sources such as hydrogen and wind energy technology, along with market changes, the total capacity of the PV market may be impacted in the future.	随着市场及投资人对于环境影响、社会影响、公司治理的关注，ESG 表现差的公司将在业务市场出现劣势。 As the market and investors become increasingly concerned about environmental impact, social impact, and corporate governance, companies with poor ESG performance will find themselves at a disadvantage in the business market.
可能性 Likelihood	2	3
影响程度 Magnitude	3	3
潜在影响 Potential Impact	全球光伏市场总体需求不确定 Uncertainty about overall demand in the global PV market	公司需加大 ESG 战略方面投入 Increasing investments in ESG are required
缓解措施 Mitigating Action	加强技术研发投入，提高产品的技术水平和竞争力，关注其它新能源市场及政策变化。 Increase investment in R&D to enhance the technical level and competitiveness of our products, while closely monitoring changes in other new energy markets and policies.	确保公司能够将气候变化风险控制在与公司战略、目标相适应且可承受的范围之内，有效降低气候变化和 ESG 政策变化可能对公司造成的不利影响。 Control climate risks at an affordable level and effectively minimize potential adverse impacts of climate change and ESG policy change on the company.

风险优先级评估矩阵如下：

Risk assessment matrix is shown below:

评价维度 Dimension	评价分值 Value
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可能性 Likelihood	1	可能性极小 Very unlikely
	2	可能性较小 Less likely
	3	有一定可能 Possible
	4	很有可能 Very likely
	5	必然发生 Inevitable
影响程度 Magnitude	1	影响轻微 Negligible
	2	影响一般 Moderate
	3	影响比较严重 Relatively severe
	4	影响严重 Severe
	5	影响非常严重 Very severe
风险等级综合评价得分=可能性+影响程度 Risk level score=likelihood + magnitude		
严重级 Severe	评价得分为 ≥ 7 分 Scores ≥ 7	
重要级 Material	评价得分为 ≥ 4 且 < 7 分 Scores ≥ 4 and < 7	
一般级 Moderate	评价得分为 ≤ 3 分 Scores ≤ 3	
气候变化风险 等级 Level of climate risk	控制措施 Mitigation measure	
严重 Severe	应考虑消除，降低或转移风险，制定制度并设置专业部门或人员主导管理 Measures of elimination, reduce or transfer should be implemented, policy should be made and specialized department or personnel should be set up	



重要 Material	应考虑降低或转移风险，制定制度实施常态管理 Measures of reduce or transfer should be implemented and policy should be made for daily management
一般 Moderate	可接受风险，及时监控风险变化情况 Acceptable risk, regular monitor should be implemented to track any changes

■ 风险管理流程 Our Risk Management Processes:

收集整理现状信息 → 识别、评估风险和机遇 → 制定风险管理策略 → 选择和实施应对风险的具体措施 → 措施的有效性评价和绩效监测 → 管理措施的优化

Collecting and synthesizing information on the current situation → Identifying and assessing risks and opportunities → Developing risk management strategies → Selecting and implementing mitigations → Assessing the effectiveness of the measures and monitoring performance → Optimizing management measures

■ 风控体系有效性评估 Effectiveness Evaluation of Risk Control System:

我们每年至少开展一次针对风险管理体系运行状况及较高风险项目的内、外部审核（内部审核由公司流程组和审计部统筹负责），及时评估风险管理体系的有效性，确保风险管理措施的持续优化。

We conduct internal and external audits on the operation status of the risk management system and higher-risk projects at least once a year (internal audits are coordinated by the company's process team and audit department). This allows us to promptly assess the effectiveness of the risk management system and ensure the continuous optimization of risk management measures.

■ 积极的风险文化 Effective Risk Culture

为促进全面的风险管理文化，公司制定并实施以下政策：

To foster a comprehensive effective risk management culture, the company formulates and implements the following policies:

- 董事风险教育：定期为所有董事提供风险管理教育，以确保他们具备最新的风险管理知识和技能。

Risk Education for Directors: We provide regular risk management education for directors to ensure that they have up-to-date knowledge and skills in risk management.



- 员工风险培训：在整个组织内开展有关风险管理原则的集中培训，提升全体员工的风险意识和管理能力。

Employee Risk Training: We conduct focused training throughout the organization on risk management principles to enhance the risk awareness and management capabilities of all employees.

- 产品与服务开发：在产品和服务的开发过程中，将风险标准纳入其中，确保新产品和服务符合公司的风险管理要求。

The Development of Products and Services: We integrate risk criteria in the development of products and services to align with Risen Energy's risk management requirement.

- 财务激励：将财务激励与风险管理指标挂钩，鼓励员工在工作中积极落实风险管理政策。

Financial Incentives: We incorporate financial incentives with risk management metrics to encourage their implementation in our workplace.

■ 新兴风险识别 Emerging Risks

除了公司持续运营风险外，东方日升还对企业面临的长期新兴风险进行了识别，结果如下：

In addition to the ongoing operational risks, we have identified the long-term emerging risks, the results are shown below:

新兴风险 Emerging Risks		
风险类型 Name of the Emerging Risk	光伏政策 PV solar policy	光伏技术 PV solar technology
风险类别 Category	政治风险 Geopolitical	技术风险 Technological
风险描述 Description	国内对于光伏市场的补贴政策可能不会持续性的进行；不同国家对于清洁能源目标的达成程度可能导致市场需求的变化 Domestic subsidy policies for the PV market may not be permanent, as progress towards clean energy goals in different countries could lead to changes in market demand.	光伏技术的更新换代速度较快，新技术的引入可能带来技术不成熟或成本过高的风险。 PV solar technology evolves rapidly, and the introduction of new technology may pose risk such as immature technology or high cost.



对公司的影响 Impact	政策变动可能导致光伏市场需求、补贴力度等方面的变化，从而影响公司的业务发展，增加管理成本，降低销售收入。 Policy changes, such as fluctuations in PV market demand and subsidy strength, may impact business development by potentially increasing management costs and reducing sales revenue.	这可能导致项目投资回报的不确定性增加，从而影响公司的业绩。同时为了在技术领域取得领先，必须增加研发成本，专业人才招募和培养成本。 This can lead to increased uncertainty regarding the return on project investment, which affecting the company's economic performance. Also, advancing in technological fields necessitates increased expenditures on R&D, as well as professional recruitment and training costs.
应对措施 Mitigating Actions	加强光伏技术研发和创新，提高产品的技术水平和竞争力，降低技术风险。 Enhance R&D and innovation in PV solar technology to elevate the technical proficiency and competitiveness of products, while mitigating technical risks. 密切关注市场动态和竞争对手情况，制定合理的销售策略和价格策略，以应对市场竞争风险。 Pay close attention to the marketing landscape and competitors to tailor an appropriate sales and pricing strategy aimed at mitigating competitiveness risks. 密切关注政策动态，及时调整业务发展方向和策略，以适应政策变动。 Pay close attention to policy updates and promptly adjust business direction and strategy to adapt to changes. 加强内部管理，提高运营效率，降本增效 Strengthen internal management to enhance operational efficiency and reduce costs.	

