



# 2024 年度议题双重重要性分析报告

## Double Materiality Assessment Report 2024



晶科能源股份有限公司

2025 年 4 月

**Jinko Solar Co., Ltd.**

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## 一、关于本报告 About this Report

晶科能源按年度开展议题重要性分析，并由董事会审阅最终评定结果。2024年，结合《上海证券交易所上市公司自律监管指引第14号——可持续发展报告(试行)》(以下简称《指引》)、《上海证券交易所科创板上市公司自律监管指南第13号——可持续发展报告编制》(以下简称《指南》)，以及中国财政部《企业可持续披露准则——基本准则(试行)》(以下简称《基本准则》)对议题重要性管理与披露的相关要求，公司开展议题双重重要性分析，并邀请专业第三方对议题重要性分析过程及结果进行鉴证。

Jinko Solar annually conducts the analysis of issue materiality, and the Board of Directors will deliberate on the final results. In 2024, combining with the requirements of issue materiality management and disclosure among the *Guidelines No. 14 of Shanghai Stock Exchange for Self-Regulation of Listed Companies - Sustainability Report (Trial)* (referred to as *Guidelines*), the *Guide No. 13 for Self-Regulatory Supervision on Listed Companies of the SSE STAR Market - Compilation of Sustainable Development Reports* (referred to as *the Guidance*), and the *Corporate Sustainability Disclosure Standards - Basic Standard (Trial)* (referred to as *Basic Standard*) issued by the Ministry of Finance of the People's Republic of China, the Company implements assessment of the issue double materiality, and invites a professional third party to verify the process and results of the analysis of issue materiality.

本报告是公司首份单独披露的议题双重重要性分析报告。作为公司 ESG 管理及披露的基础，本报告详细披露了公司 2024 年度议题重要性管理逻辑，包含重要性分析方法、过程，以及本年度需重点管理的议题等。

This Report is the Company's first separately disclosed issue double materiality assessment report. As the basis for ESG management and ESG information disclosure, this Report discloses in detail the Company's 2024 issue materiality management logic, including the materiality analysis method, process, and issues which need to be prioritized for management in this year.

特别需要说明的是：本报告内容中含有前瞻性陈述。前瞻性陈述存在固有风险和不确定性，诸多因素可能导致实际结果不同于任何前瞻性陈述中所述的结果。本报告中涉及的前瞻性陈述仅以报告编制期间相关信息作为假设、估算和预测的基础，本公司不负有任何随时更新披露该前瞻性陈述变化情况的义务，但法律法规要求的除外。

In particular, this Report includes forward-looking statements. Such statements are inherently subject to risks and uncertainties, and various factors could cause actual outcomes to differ materially from those projected in any forward-looking statement. The forward-looking statements contained herein are based exclusively on assumptions, estimates, and projections derived from information pertinent to the reporting period. Unless required by law or regulation, the Company does not undertake any obligation to update or disclose changes in these forward-looking statements at any time after their initial issuance.

一般情况下，本报告调整周期为一年一次，以确保报告内容的时效性与适用性。本报告为中英对照版本，如双语对照存在任何差异，应以中文版为准。

The adjustment cycle of this Report is generally once a year to ensure the timeliness and applicability of the content. This Report is available in both Chinese and English versions. In case of any inconsistency between the bilingual versions, the Chinese version shall prevail.

表 1：晶科能源基本情况

Table 1: Basic Information of Jinko Solar

企业名称 Company Name	晶科能源股份有限公司(以下简称“晶科能源”) Jinko Solar Co., Ltd. (referred to as "Jinko Solar")
上市类型 Listed Type	上交所科创板(股票代码: 688223) SSE STAR Market (Stock Code: 688223)
GICS 行业 GICS Industry	半导体与半导体设备 SEM Semiconductors & Semiconductor Equipment
经营范围 Business Scope	<p>晶科能源是全球知名、极具创新力的光储科技企业。秉承“改变能源结构，承担未来责任”的使命，公司战略性布局光伏产业链核心环节，聚焦光伏产品一体化研发制造和清洁能源整体解决方案，销量领跑全球主流光伏市场。截至报告期末，公司组件全球出货量累计超 300GW，已先后 6 年位列全球组件出货量冠军。</p> <p>Jinko Solar is a globally renowned and highly innovative PV module manufacturer and energy storage system integrator. Embracing the mission of "optimizing the energy portfolio and taking responsibility for enabling a sustainable future," the Company strategically positions itself in the core segments of the photovoltaic industry chain. It focuses on integrated research, development, and manufacturing of photovoltaic products, as well as providing comprehensive clean energy solutions, leading in sales in the global mainstream photovoltaic market. By the end of 2024, Jinko Solar had maintained its position as the global leader in module shipments for six years, with a cumulative total of approximately 300GW of module shipments.</p> <p>此外，公司积极布局储能领域，持续打造光储一体化系统解决方案，致力于成为全球领先的能源综合解决方案供应商。</p> <p>Additionally, the Company actively deploys in the field of energy storage system, continues to build integrated system solutions for photovoltaic and storage, and is committed to becoming the world's leading supplier of integrated energy solutions.</p>

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## 二、双重重要性分析结论 **Conclusions of the Double Materiality Assessment**

2024年，晶科能源依据《指引》《指南》《基本准则》中关于议题重要性管理与披露的相关要求，对ESG议题进行了全面的双重重要性识别与分析。

In 2024, Jinko Solar conducted a comprehensive issue double materiality identification and analysis of ESG issues in accordance with the relevant issue materiality management and disclosure requirements refers to the *Guidelines, Guidance and Basic Standard*.

在议题识别与分析过程中，公司邀请外部专家参与，结合公司所处的内外部环境背景以及利益相关方期望，通过公司背景分析、政策与标准研究、同业对标等方法，对相关议题进行初步识别与筛选。同时，公司从影响重要性评估因素(包括影响发生可能性、规模、范围和不可补救性)和财务重要性评估因素(包括财务影响发生可能性、财务影响程度)维度出发，对各议题进行系统评估与打分，据此判定各议题的双重重要性程度。在完成对议题影响重要性和财务重要性评估与打分后，公司综合得出重要性议题矩阵图，并由董事会审阅最终评定结果，确保最终识别过程及结果客观反映公司实际情况。

In the process of issue identification and analysis, the Company invites external experts to participate in the preliminary identification and screening of relevant issues through the analysis of the Company's background, research on policies and standards, and peer benchmarking, taking into account the Company's internal and external environment and stakeholders' expectations. Simultaneously, the Company systematically evaluates and scores each issue from two dimensions: impact materiality assessment factors (including the likelihood of impact, scale, scope, and irreparability) and financial materiality assessment factors (including the likelihood and degree of financial impact). Based on these evaluations and scores, the double materiality importance level of each issue is determined. After completing the assessment and scoring for both impact materiality and financial materiality, the Company synthesizes the results into a materiality matrix. The final evaluation outcomes are then reviewed by the Board of Directors to ensure that the issue identification process and results objectively reflect the Company's actual situation.

2024年度议题重要性分析结果显示，晶科能源共筛选出22项重要性议题，其中社会维度议题9项、环境维度议题8项、治理维度议题5项。经过综合评估，公司最终确定共有10项议题具有双重重要性，1项议题仅具有财务重要性，11项议题仅具有影响重要性。

According to the results of the 2024 issue materiality assessment, Jinko Solar identified a total of 22 key issues, comprising 9 in the social dimension, 8 in the environmental dimension, and 5 in the governance dimension. Following a comprehensive evaluation, the Company concluded that 10 issues were of double materiality, 1 was of only financial materiality, and 11 were only impact materiality.



图 1：晶科能源 2024 年重要性议题矩阵图

Figure 1: Jinko Solar's 2024 Materiality Matrix

注：“●”代表社会维度议题，“●”代表环境维度议题，“●”代表治理维度议题。

Note: "●" - social dimension issues, "●" - environmental dimension issues, "●" - governance dimension issues.

	序号 NO.	议题 Issue		序号 NO.	议题 Issue
S	01	职业健康与安全 Occupational health and safety	E	12	环境合规管理 Environmental compliance management
	02	产品和服务安全与质量 Product and service safety and quality		13	废弃物处理 Waste disposal
	03	创新驱动 Innovation-driven		14	循环经济 Circular economy
	04	可持续供应链 Sustainable supply chain		15	水资源利用 Water resource utilization
	05	知识产权保护 Intellectual property protection		16	生态系统和生物多样性保护 Ecosystem and biodiversity conservation
	06	员工权益保障 Employees' rights and interests protection		17	污染物排放 Pollutant emissions
	07	人力资本管理 Human capital management		18	信息安全与隐私保护 Information security and privacy protection
	08	客户关系管理 Customer relationship management		19	利益相关方沟通 Stakeholder communication
	09	社区贡献与参与 Community contribution and engagement		20	公司治理 Corporate governance
E	10	气候变化减缓与适应 Climate change mitigation and adaptation	G	21	风险管理 Risk management
	11	能源利用 Energy utilization		22	商业道德 Business ethics

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### 三、双重重要性分析流程 Double Materiality Assessment Process

公司按年度开展议题双重重要性识别与分析，并由董事会每年审阅最终评定结果。议题双重重要性识别步骤详见表 2。在完成内部识别与分析后，公司亦邀请专业第三方对议题双重重要性识别与分析过程、最终输出的重要性议题矩阵图进行鉴证，确保议题重要性识别过程与结果科学、可靠。

The Company annually conducts identification and analysis of issue double materiality, and the final evaluation results are yearly approved by the Board of Directors. The steps for identifying the issue double materiality are detailed in Table 2. After the completion of internal identification and analysis, the Company also invites a professional third party to verify the process of identifying and analyzing issue double materiality, as well as the final materiality issue matrix results, to ensure that the identification process and results of issue materiality are scientific and reliable.

表 2：晶科能源议题双重重要性识别步骤

Table 2: Steps for Identifying the Double Materiality of Jinko Solar's Issues

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#### 步骤一：背景识别与了解

##### Step 1: Background Identification and Understanding

- **背景识别考量：** 企业战略、ESG 趋势、行业热点、外部评级

**Background identification considerations:** corporate strategy, ESG trends, industry hotspots, external ratings

- 结合公司内部活动和业务关系，梳理价值链上下游可持续相关影响

Combining the Company's internal activities and business relationships and sorting out the sustainability-related impacts of the upstream and downstream value chain

- 识别外部客观环境，包括相关法律法规、监管政策，以及其他外部标准或管理要求

Identifying the external objective environment, including relevant laws and regulations, regulatory policies, and other external standards or management requirements

- 梳理内外部利益相关方期望，结合特定议题管理需求明确优先级

Sorting out the expectations of internal and external stakeholders, and clarifying priorities based on specific issue management needs

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#### 步骤二：议题初步识别

##### Step 2: Preliminary Issue Identification

- **议题识别方式：** 问卷调研、面谈沟通、邮件沟通、电话沟通、行业意见搜集

**Issue identification methods:** questionnaire survey, face-to-face communication, email communication, phone calls, and industry opinion collection

- 基于《指引》建议的议题，结合公司所处行业特点、发展阶段、商业模式、所处价值链环节、政策与标准分析、同业对标等情况，形成财务重要性/影响重要性议题清单

According to the issues recommended in the *Guidelines*, a list of financial materiality / impact materiality issues is formed based on the characteristics of the Company's industry, development stage, business model, value chain segment,

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policy and standard analysis, peer benchmarking, etc.

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### 步骤三：议题重要性评估

#### Step 3: Issue Materiality Assessment

- **影响重要性评估：**对 8 大核心利益相关方开展问卷调研，征集相关方意见。综合调研结果，形成各议题的影响重要性评估结果

**Impact materiality assessment:** Conduct a questionnaire survey of 8 core stakeholders to solicit their opinions. Synthesize the survey results to form the impact materiality assessment results of each issue

- **财务重要性评估：**由公司内部财务部门及相关非财务部门领导从“影响发生可能性”“财务影响程度”两个维度，针对短期、中期、长期时间范围分别评估议题的财务重要性，形成各议题的财务重要性评估结果

**Financial materiality assessment:** Leaders from the Company's internal financial department, as well as relevant non-financial departments evaluate the financial materiality of the issues based on the two dimensions of "likelihood of impact" and "degree of financial impact". Subsequently, the leaders will form the financial materiality assessment results for each topic across short-, medium-, and long-term timeframes

- 整合影响重要性与财务重要性评估结果，邀请内外部专家对议题双重重要性分析过程和结果提出建议，并根据专家建议合理调整评估结果

Integrate the impact and financial materiality assessment results, invite internal and external experts to review the process and results of issue double materiality assessment, then adjust the assessment results based on experts' suggestions reasonably

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### 步骤四：议题审阅与确认

#### Step 4: Issue Review and Approve

- 综合议题的影响重要性及财务重要性评估结果，形成重要性议题矩阵图

Synthesize the results of issue impact materiality and financial materiality assessment, output a materiality issue matrix

- 由董事会审阅最终评定结果，并在年度 ESG 报告中披露最终确定的重要性议题矩阵图及各议题下的年度重大进展

The Board of Directors formally endorses the final assessment results and publishes the final materiality matrix along with the annual significant progress on each issue in the annual ESG report

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## 步骤一：背景识别与了解 Step 1: Background Identification and Understanding

在初步识别 2024 年度重要性议题、形成议题库的过程中，公司充分考虑以下因素(具体详见表 3)，并结合公司内部管理实际情况，形成相关议题库。

In the process of preliminarily identifying the materiality issues and establishing an issue library in 2024, the Company fully considers the following factors (see Table 3 for details), and combines them with the actual situation of internal management to form the relevant issue library.

表 3：晶科能源 2024 年议题识别背景因素考虑

Table 3: Consideration of Background Factors for Jinko Solar 2024 Issue Identification

考虑因素 Factors	具体说明 Description
ESG 标准 ESG Standard	<ul style="list-style-type: none"> <li>➤ 《上海证券交易所上市公司自律监管指引第 14 号——可持续发展报告(试行)》 <i>The Guidelines No. 14 of Shanghai Stock Exchange for Self-Regulation of Listed Companies - Sustainability Report (Trial)</i></li> <li>➤ 《上海证券交易所科创板上市公司自律监管指南第 13 号——可持续发展报告编制》 <i>The Guide No. 13 for Self-Regulatory Supervision on Listed Companies of the SSE STAR Market - Compilation of Sustainable Development Reports</i></li> <li>➤ 中国财政部《企业可持续披露准则——基本准则(试行)》 <i>The Corporate Sustainability Disclosure Standards - Basic Standard (Trial)</i> issued by the Ministry of Finance of the People's Republic of China</li> <li>➤ 全球可持续发展标准委员会《可持续发展报告标准》(GRI Standards) <i>The GRI Sustainability Reporting Standards (GRI Standards)</i> issued by the Global Sustainability Standards Board (GSSB)</li> <li>➤ 国际可持续准则理事会《国际财务报告可持续披露准则第 1 号——可持续相关财务信息披露一般要求》《国际财务报告可持续披露准则第 2 号——气候相关披露》 <i>The General Requirements for Disclosure of Sustainability-related Financial Information and Climate-related Disclosures (IFRS S1 &amp; IFRS S2)</i> issued by the International Sustainability Standards Board (ISSB)</li> <li>➤ 可持续发展会计准则委员会 SASB 准则 <i>The Sustainability Accounting Standard</i> issued by the Sustainability Accounting Standards Board (SASB)</li> <li>➤ 自然相关财务信息披露工作组《自然相关财务信息披露框架》 <i>The Recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD Recommendations)</i> issued by the Taskforce on Nature-related Financial Disclosures(TNFD)</li> </ul>
资本市场 ESG 评级要求 Capital Markets ESG Rating Requirements	<ul style="list-style-type: none"> <li>➤ EcoVadis 可持续性评级 EcoVadis Sustainability Rating</li> <li>➤ 标普全球企业可持续发展评估 The S&amp;P Global Corporate Sustainability Assessment</li> <li>➤ 明晟 MSCI ESG 评级 MSCI ESG Rating</li> <li>➤ 晨星 Sustainalytics ESG 评级 Morningstar Sustainalytics ESG Rating</li> <li>➤ CDP 气候变化与水安全问卷 CDP Climate Change and Water Security Questionnaires</li> </ul>
国际倡议 International Initiative	<ul style="list-style-type: none"> <li>➤ 联合国可持续发展目标 UN Sustainable Development Goals (SDGs)</li> <li>➤ 联合国全球契约 United Nations Global Compact (UNGC)</li> <li>➤ 科学碳目标倡议 Science Based Targets initiative (SBTi)</li> <li>➤ 可再生电力 100%倡议 Renewable Energy 100% (RE100)</li> </ul>

## 步骤二：议题初步识别 Step 2: Preliminarily Issue Identification

2024年，结合问卷调研、面谈沟通、邮件沟通、电话沟通、行业意见搜集等方式，晶科能源进一步筛选出22项重要性议题，其中社会维度议题9项、环境维度议题8项、治理维度议题5项。在该22项议题中，除《指引》建议的议题外，还包含公司基于所处行业特点、发展阶段、商业模式、所处价值链环节等情况，结合标准对标、政策分析，以及同业对标，识别出的其他自定义议题。

In 2024, through a combination of questionnaire surveys, face-to-face interviews, email communications, phone calls, and the collection of industry opinions, Jinko Solar further identified 22 key issues, including 9 in the social dimension, 8 in the environmental dimension, and 5 in the governance dimension. Among these 22 issues, in addition to those recommended by the *Guidelines*, the Company also identified other self-defined issues based on its industry characteristics, development stage, business model, position in the value chain, and so on, by comparing with standards, analyzing policies, and benchmarking against peers.

表 4：晶科能源 2024 年议题初步识别结果

Table 4: Preliminary Identification Results of Jinko Solar's Issues in 2024

维度 Dimension	议题 Issues	议题说明 Issue Description
社会 Social	产品和服务安全与质量 Product and service safety and quality	提供优质产品与服务；确保产品质量。 Provide high-quality products and services; ensure product quality.
	可持续供应链 Sustainable supply chain	识别并管理供应链 ESG 风险，强化供应链韧性；冲突矿产“零容忍”。 Identify and manage ESG risks in the supply chain, enhance supply chain resilience; adopt a "zero tolerance" policy towards conflict minerals.
	创新驱动 Innovation-driven	提升光储产品效率；提高创新水平；推进数字化转型发展。 Enhance the efficiency of photovoltaic storage products; improve innovation; promote digital transformation and development.
	员工权益保障 Employees' rights and interests protection	践行合规雇佣原则，增强员工幸福感。 Adhere to the principle of compliant employment and enhance employees' happiness.
	职业健康与安全 Occupational health and safety	提供健康与安全的工作环境及资源保障；完善的安全风险管理。 Provide a healthy and safe working environment and resource support; Improve safety risk management.
	人力资本管理 Human capital management	强化人才吸引与留存，打造可持续的人才梯队。 Strengthen the attraction and retention of talents, and build a sustainable talent pipeline.
	客户关系管理 Customer relationship management	保障客户权益，提升客户满意度。 Safeguard customers' rights and interests and enhance customer satisfaction.
	知识产权保护 Intellectual property protection	建立健全知识产权管理体系，降低知识产权风险。 Establish and improve the intellectual property rights management system to reduce the risks associated with intellectual property rights.
	社区贡献与参与 Community contribution and engagement	识别社区发展诉求并积极参与社区建设。 Identify the demands for community development and actively participate in community construction.

维度 Dimension	议题 Issues	议题说明 Issue Description
环境 Environmental	气候变化减缓与适应 Climate change mitigation and adaptation	响应科学碳目标倡议；深化气候治理；清洁能源研发与投资；构建低碳生态圈；传递零碳发展经验。 Respond to the Science Based Targets initiative (SBTi); deepen climate governance; conduct research and investment in clean energy; build a low-carbon ecosystem; disseminate zero-carbon development experience.
	能源利用 Energy utilization	优化能源结构；提升用能效率。 Optimize the energy structure; enhance energy utilization efficiency.
	水资源利用 Water resource utilization	水资源节约与循环使用。 Water resource conservation and recycling.
	污染物排放 Pollutant emissions	减少废水、废气、固废排放。 Reduce the emissions of wastewater, exhaust gas and solid waste.
	废弃物处理 Waste disposal	实施废弃物全生命周期管理；推进废弃物减量。 Implement full life-cycle management of waste; promote waste reduction.
	循环经济 Circular economy	践行循环经济理念，加强储备光伏产品可回收技术。 Adhere to the concept of circular economy and strengthen the technology for recycling photovoltaic products.
	环境合规管理 Environmental compliance management	优化升级环境管理体系。 Optimize and upgrade the environmental management system.
	生态系统和生物多样性保护 Ecosystem and biodiversity conservation	保护生物多样性与零毁林。 Conservation of biodiversity and zero deforestation.
治理 Governance	商业道德 Business ethics	管理公司运营环节的商业道德风险。 Manage the commercial ethical risks in the operational aspects of the Company.
	风险管理 Risk management	强化公司运营环节的风险合规管理。 Strengthen the risk compliance management in the operational aspects of the Company.
	公司治理 Corporate governance	确保公司规范运作以及公司治理规范透明。 Ensure that the Company operates in accordance with norms and that its governance is transparent and standardized.
	信息安全与隐私保护 Information security and privacy protection	确保信息安全，防止内外部利益相关方隐私泄漏。 Ensure information security and prevent leakage of privacy of internal and external stakeholders.
	利益相关方沟通 Stakeholder communication	建设并运行利益相关方沟通制度。 Establish and operate a communication system for stakeholders.

### 步骤三：议题重要性评估 Step 3: Issue Materiality Assessment

本报告依据《指引》《指南》《基本准则》对议题重要性管理与披露的相关要求，开展议题双重重要性分析。此外，本报告亦参考全球可持续发展标准委员会《可持续发展报告标准》(GRI Standards)、国际可持续准则理事会《国际财务报告可持续披露准则第1号——可持续相关财务信息披露一般要求》等国际可持续信息披露规则、标准中议题重要性分析的相关原则、方法和流程。

This Report conducts issue double materiality assessment based on the relevant requirements of the *Guidelines*, *Guidance* and *Basic Standard* regarding the management and disclosure of issue materiality. Additionally, this Report also refers to the relevant principles, methods and processes of issue materiality assessment in international sustainable disclosure rules and standards such as the *GRI Sustainability Reporting Standards (GRI Standards)* of the Global

Sustainability Standards Board (GSSB), the *General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1)* of the International Sustainability Standards Board (ISSB).

在具体分析过程中，晶科能源邀请内外部专家共同界定议题属性，并从影响重要性评估因素(包括影响发生可能性、规模、范围和不可补救性)和财务重要性评估因素(包括财务影响发生可能性、财务影响程度)维度出发，对各议题进行系统评估与打分，据此判定各议题的双重重要性程度。影响重要性和财务重要性评估因素的具体说明详见表 5 及表 6。

During the specific analysis process, Jinko Solar invited both internal and external experts to jointly define the issue attributes, and conducted a systematic assessment and scoring of each issue based on the dimensions of impact materiality assessment factors (including the likelihood of impact, scale, scope, and irreparability) and financial materiality assessment factors (including the likelihood and degree of financial impact), thereby determining the degree of double materiality of each issue. The specific explanations of the impact materiality and financial materiality, please refer to Tables 5 and 6.

对于影响重要性，公司结合内外部专家意见，综合评估议题的影响为“实际负面影响”“潜在负面影响”“实际正面影响”或“潜在正面影响”。

Regarding the impact materiality, the Company integrates opinions of internal and external experts to comprehensively assess and classify the impact of each issue as "actual negative impact", "potential negative impact", "actual positive impact" or "potential positive impact".

表 5：晶科能源议题影响重要性评估因素

Table 5: Evaluation Factors of Jinko Solar's Issue Impact Materiality

因素 Factors	定义及说明 Definition and Explanation	因素 Factors	定义及说明 Definition and Explanation
规模 Scale	<p>影响程度的大小。对于负面影响，其规模取决于外部要求和影响背景。对于正面影响，其影响规模是指有益或可能有益的程度。</p> <p>The magnitude of impact. For negative impact, its scale depends on external requirements and the background. For positive impacts, its scale refers to the degree of benefit or potential benefit.</p> <ul style="list-style-type: none"> <li>➢ 0分-无 (0 points - None)</li> <li>➢ 1分-极小 (1 point - Slight)</li> <li>➢ 2分-轻度 (2 points - Mild)</li> <li>➢ 3分-中度 (3 points - Moderate)</li> <li>➢ 4分-高度 (4 points - Severe)</li> <li>➢ 5分-严重 (5 points - Extremely severe)</li> </ul>	不可补救性 Irreparability	<p>抵消或弥补伤害的难度。</p> <p>The difficulty of compensating for or mitigating the harm.</p> <ul style="list-style-type: none"> <li>➢ 1分-很容易补救 (1 point - Easily remediable)</li> <li>➢ 2分-短期内相对容易补救 (2 points - Relatively easily remediable in the short term)</li> <li>➢ 3分-可努力补救，需要时间和成本 (3 points - Remediable with effort, requiring time and cost)</li> <li>➢ 4分-难以补救或需要在中期内补救 (4 points - Difficult to remedy or needs to be remedied within a medium term)</li> <li>➢ 5分-无法补救 (5 points - Irremediable)</li> </ul>
范围 Scope	<p>影响的广泛程度。例如，受影响的个人数量或环境破坏的区域范围。</p> <p>The extent of the impact. For instance, the</p>	可能性 Likelihood	<p>影响发生的概率。</p> <p>Probability of impact occurrence.</p>

因素 Factors	定义及说明 Definition and Explanation	因素 Factors	定义及说明 Definition and Explanation
	number of affected individuals or the scope of environmental damage. ➤ 0分-无 (0 points - None) ➤ 1分-有限 (1 point - Limited) ➤ 2分-集中 (2 points - Concentrated) ➤ 3分-中度 (3 points - Moderate) ➤ 4分-广泛 (4 points - Extensive) ➤ 5分-全球 (5 points - Global)		➤ 0分-不可能发生：发生可能性为 0 (0 points - Probability = 0%) ➤ 1分-极小可能性：发生可能性小于 20% (1 point - Probability < 20%) ➤ 2分-较小可能性：发生可能性 20%-40% (2 points - 20% ≤ Probability < 40%) ➤ 3分-中等可能性：发生可能性 40%-60% (3 points - 40% ≤ Probability < 60%) ➤ 4分-较大可能性：发生可能性 60%-80% (4 points - 60% ≤ Probability < 80%) ➤ 5分-极大可能性：发生可能性大于 80% (5 points - Probability ≥ 80%)

对于财务重要性，公司结合内外部专家意见，识别议题的财务影响周期，包括：短期-1年以内(含1年)；中期-1年至5年(含5年)；长期-5年以上。

Regarding the financial materiality, the Company, by incorporating the opinions of internal and external experts, identifies the financial impact periods of the issues, including: short-term - within 1 year (inclusive); medium-term - from 1 year to 5 years (inclusive); long-term - more than 5 years.

表 6：晶科能源议题财务重要性评估因素

Table 6: Evaluation Factors of Jinko Solar's Issue Financial Materiality

评估因素 Factors	定义及说明 Definition and Explanation
财务影响程度 Degree of financial impact	依据可能发生的财务影响占收入的百分比，对财务影响程度进行赋分。 Based on the percentage of possible financial impacts relative to revenue, assign scores to the degree of financial impact. ➤ 0分-财务影响程度极低 (0 points - The degree of financial impact is extremely low) ➤ 1分-财务影响程度较低 (1 point - The degree of financial impact is insignificant) ➤ 2分-财务影响程度低 (2 points - The degree of financial impact is negligible) ➤ 3分-财务影响程度中等 (3 points - The degree of financial impact is moderate) ➤ 4分-财务影响程度较高 (4 points - The degree of financial impact is extensive) ➤ 5分-财务影响程度高 (5 points - The degree of financial impact is significant)
财务影响发生可能性 Likelihood of financial	依据对发生可能性的预测，对财务影响发生可能性进行赋分。 Based on the prediction of the likelihood of occurrence, assign scores to the possibility of financial impact. ➤ 0分-不可能发生：发生可能性为 0 (0 points-Probability = 0%) ➤ 1分-极小可能性：发生可能性小于 20% (1 point - Probability < 20%)

impact occurrence	➤ 2分-较小可能性：发生可能性 20%-40% (2 points - 20% ≤ Probability < 40%)
	➤ 3分-中等可能性：发生可能性 40%-60% (3 points - 40% ≤ Probability < 60%)
	➤ 4分-较大可能性：发生可能性 60%-80% (4 points - 60% ≤ Probability < 80%)
	➤ 5分-极大可能性：发生可能性大于 80% (5 points - Probability ≥ 80%)

## 步骤四：议题确认与审批 Step 4: Issue Review and Approve

整合重要性评估结果，公司邀请内外部专家对议题双重重要性分析过程和结果提出建议，并根据专家建议合理调整评估结果。公司董事会审阅最终评定结果，确保议题识别过程及结果客观反映公司实际情况。

By integrating the assessment results of materiality, the Company invited internal and external experts to offer suggestions on the double materiality analysis process and results of the issues, and adjusted the assessment results reasonably based on the expert suggestions. The Board of Directors reviewed the final assessment results to ensure that the identification process and results objectively reflect the actual situation of the Company.

各议题的双重重要性分析情况具体如下表。其中表 7 为按照影响重要性综合得分情况，对各议题进行的排序；表 8 为按照财务重要性综合得分情况，对各议题进行的排序。

The analysis of the double materiality of each issue is detailed as shown in the following table. Table 7 ranks the issues based on the comprehensive score of impact materiality; Table 8 ranks the issues based on the comprehensive score of financial materiality.

**表 7：晶科能源 2024 年议题影响重要性排序**  
**Table 7: Issue Ranking of Impact Materiality for Jinko Solar in 2024**

1	气候变化减缓与适应 Climate change mitigation and adaptation	●	◎
2	产品和服务安全与质量 Product and service safety and quality	●	◎
3	创新驱动 Innovation-driven	●	◎
4	职业健康与安全 Occupational health and safety	●	◎
5	能源利用 Energy utilization	●	◎
6	可持续供应链 Sustainable supply chain	●	◎
7	客户关系管理 Customer relationship management	●	◎
8	风险管理 Risk management	●	
9	商业道德 Business ethics	●	

**表 8：晶科能源 2024 年议题财务重要性排序**  
**Table 8: Issue Ranking of Financial Materiality for Jinko Solar in 2024**

1	气候变化减缓与适应 Climate change mitigation and adaptation	●	◎
2	创新驱动 Innovation-driven	●	◎
3	人力资本管理 Human capital management	●	◎
4	产品和服务安全与质量 Product and service safety and quality	●	◎
5	可持续供应链 Sustainable supply chain	●	◎
6	能源利用 Energy utilization	●	◎
7	员工权益保障 Employees' rights and interests protection	●	◎
8	职业健康与安全 Occupational health and safety	●	◎
9	客户关系管理 Customer relationship management	●	◎

表 7：晶科能源 2024 年议题影响重要性排序  
Table 7: Issue Ranking of Impact Materiality for Jinko Solar in 2024

10	环境合规管理 Environmental compliance management	●	◎
11	利益相关方沟通 Stakeholder communication	●	
12	公司治理 Corporate governance	●	
13	员工权益保障 Employees' rights and interests protection	●	◎
14	人力资本管理 Human capital management	●	◎
15	知识产权保护 Intellectual property protection	●	
16	废弃物处理 Waste disposal	●	
17	循环经济 Circular economy	●	
18	水资源利用 Water resource utilization	●	
19	社区贡献与参与 Community contribution and engagement	●	
20	信息安全与隐私保护 Information security and privacy protection	●	
21	生态系统和生物多样性保护 Ecosystem and biodiversity conservation	●	
22	污染物排放 Pollutant emission		

表 8：晶科能源 2024 年议题财务重要性排序  
Table 8: Issue Ranking of Financial Materiality for Jinko Solar in 2024

10	环境合规管理 Environmental compliance management	●	◎
11	污染物排放 Pollutant emissions	●	
12	循环经济 Circular economy		
13	废弃物处理 Waste disposal		
14	商业道德 Business ethics		
15	知识产权保护 Intellectual property protection		
16	风险管理 Risk management		
17	水资源利用 Water resource utilization		
18	公司治理 Corporate governance		
19	信息安全与隐私保护 Information security and privacy protection		
20	生态系统和生物多样性保护 Ecosystem and biodiversity conservation		
21	社区贡献与参与 Community contribution and engagement		
22	利益相关方沟通 Stakeholder communication		

注：“●”代表具有财务重要性，“●”代表具有影响重要性，“◎”代表具有双重重要性。

Note: "●" - financial materiality issues, "●" - impact materiality issues, "◎" - double materiality issues.

在完成重要性评估流程后，公司参照《指引》要求，对具有财务重要性的议题进行详细分析结果披露，包括议题影响重要性分析与财务重要性分析，具体详见表 9。

Upon completion of materiality assessment, in accordance with the requirements of the *Guidelines*, the Company discloses the detailed analysis results of issues with financial materiality, including the analysis of the impact and financial materiality, please refer to Table 9 for details.

表 9：财务重要性议题识别与分析结果影响（CN）

重要性 议题	影响重要性分析		财务重要性分析				
	影响范围	受影响的利益相关方	风险分析	机遇分析	风险/ 机遇	影响 周期	财务影响
气候变化减缓与适应	<ul style="list-style-type: none"> <li>➢ 上游</li> <li>➢ 自身运营</li> <li>➢ 下游</li> </ul>	<ul style="list-style-type: none"> <li>➢ 员工</li> <li>➢ 客户及消费者</li> <li>➢ 股东及投资者</li> <li>➢ 供应商及合作伙伴</li> <li>➢ 社区及公众</li> </ul>	若发生极端天气事件，可能导致生产中斷，并对厂区设备和货品造成损害，严重影响公司生产运营及客户交付；在应对全球气候变化的背景下，客户偏好也在不断变化，若不能及时适应市场需求，可能会失去市场份额，影响企业长期发展。	积极应对气候变化可以促进公司持续推进技术和产品创新，不仅可以促进清洁能源广泛应用，还可以显著提升企业市场竞争力和行业影响力。	风险	<ul style="list-style-type: none"> <li>➢ 短期</li> <li>➢ 中期</li> <li>➢ 长期</li> </ul>	营业收入 ↓ 资产减值损失 ↑
创新驱动	<ul style="list-style-type: none"> <li>➢ 上游</li> <li>➢ 自身运营</li> <li>➢ 下游</li> </ul>	<ul style="list-style-type: none"> <li>➢ 客户及消费者</li> <li>➢ 供应商及合作伙伴</li> <li>➢ 行业、学术及评级机构</li> </ul>	创新驱动需要大量研发投入，可能带来研发投入回报不确定、资金短缺、负债压力与融资受限、市场波动、技术迭代、运营成本增加等风险。	积极推进技术创新可以推动产品性能持续提升，能够为公司带来产品和服务的差异化优势，进而开拓新的市场和收入来源，增强市场竞争力。	机遇	<ul style="list-style-type: none"> <li>➢ 短期</li> <li>➢ 中期</li> <li>➢ 长期</li> </ul>	营业收入 ↑ 研发费用 ↑
人力资本管理	<ul style="list-style-type: none"> <li>➢ 自身运营</li> </ul>	<ul style="list-style-type: none"> <li>➢ 员工</li> </ul>	若人力资本管理滞后，可能导致人才梯队失衡、人才流失，甚至造成较大的社会舆论，可能导致企业管理/治理能力下降，失去客户及投资者信任，不利于企业长期发展及盈利。	公司大力投资员工发展，有助于培养高素质核心人才，增强团队凝聚力和创新力，提升员工粘性，从而提高生产效率和产品质量。	机遇	<ul style="list-style-type: none"> <li>➢ 短期</li> <li>➢ 中期</li> <li>➢ 长期</li> </ul>	营业成本 ↓ 管理费用 ↓
产品和服务安	<ul style="list-style-type: none"> <li>➢ 自身运营</li> </ul>	<ul style="list-style-type: none"> <li>➢ 员工</li> <li>➢ 客户及消费者</li> </ul>	若忽视产品和服务的安全与质量管理，可能导致产品缺陷、客户投诉或产品召回事	公司开展全生命周期质量管理，为客户提供全方位服务，能够获得客户信赖及产品市场	风险	<ul style="list-style-type: none"> <li>➢ 短期</li> <li>➢ 中期</li> </ul>	营业收入 ↓ 营业外支出 ↑

重要性 议题	影响重要性分析		财务重要性分析				
	影响范围	受影响的利益相关方	风险分析	机遇分析	风险/ 机遇	影响 周期	财务影响
全与质量	➤ 下游		件等，进而面临法律诉讼、罚款以及声誉损害，导致市场份额下降。	份额提升，增加公司收入。		➤ 长期	
可持续供应链	<ul style="list-style-type: none"> <li>➤ 上游</li> <li>➤ 自身运营</li> <li>➤ 下游</li> </ul>	<ul style="list-style-type: none"> <li>➤ 供应商及合作伙伴</li> <li>➤ 客户及消费者</li> </ul>	若对供应链风险管理不当，可能导致原材料供应波动，降低供应链稳定性，进而影响公司正常生产，增加公司产业链合规成本，削弱盈利能力和市场竞争力。	通过构建可持续供应链管理体系，推动绿色采购和社会责任实践，能够满足关注可持续发展的客户需求，提升公司竞争优势，开拓市场机会，促进销量增长；有助于原材料和零部件及时供应，降低生产中断风险，提高生产效率，增强公司的财务稳健性。	机遇	<ul style="list-style-type: none"> <li>➤ 短期</li> <li>➤ 中期</li> <li>➤ 长期</li> </ul>	营业成本 ↓ 管理费用 ↓
能源利用	<ul style="list-style-type: none"> <li>➤ 上游</li> <li>➤ 自身运营</li> <li>➤ 下游</li> </ul>	<ul style="list-style-type: none"> <li>➤ 客户及消费者</li> <li>➤ 供应商及合作伙伴</li> </ul>	若能源利用不当可能导致高昂的能源成本、资源浪费及环境污染，增加合规风险。	通过节能技改，提升能源利用效率，不仅能够确保稳定且成本效益高的能源供应，还能积极响应全球绿色低碳转型号召，推动自身向可持续发展模式转变，增强市场竞争力。	机遇	<ul style="list-style-type: none"> <li>➤ 中期</li> <li>➤ 长期</li> </ul>	营业成本 ↓ 营业外支出 ↓
员工权益保障	➤ 自身运营	➤ 员工	员工权益方面保障不到位可能导致劳资纠纷、员工流失率上升和企业形象受损，招聘和培训成本增加，生产效率下降，且容易面临法律诉讼及监管处罚。	公司积极开展 ESG 审计，识别劳工合规短板并推进改善，以此回应海内外客户对劳工合规议题的高度关注，进而提升订单稳定性，增加企业营收。	机遇	<ul style="list-style-type: none"> <li>➤ 短期</li> <li>➤ 中期</li> <li>➤ 长期</li> </ul>	管理费用 ↓ 营业外支出 ↓
职业健康与安全	➤ 自身运营	<ul style="list-style-type: none"> <li>➤ 员工</li> <li>➤ 客户及消费者</li> </ul>	若在职业健康与安全方面管理不到位，可能导致员工伤亡，将面临工伤赔偿、生产	良好的职业健康与安全的管理，有助于巩固企业的人力资本优势，同时可减少企业因人员	机遇	<ul style="list-style-type: none"> <li>➤ 短期</li> <li>➤ 中期</li> </ul>	管理费用 ↓ 资产减值损失 ↓

重要性 议题	影响重要性分析		财务重要性分析				
	影响范围	受影响的利益相关方	风险分析	机遇分析	风险/ 机遇	影响 周期	财务影响
全	➤ 下游	➤ 供应商及合作伙伴	线中断及品牌信誉受损等风险，进而导致产量下降及市场份额萎缩，严重冲击企业财务稳定。	更替带来的培训成本与管理成本，使企业的人力资源配置更加稳健。		➤ 长期	营业外支出 ↓
客户关系管理	➤ 自身运营 ➤ 下游	➤ 员工 ➤ 客户及消费者	若忽视客户关系管理，可能造成大量客诉，甚至可能伴随较大的订单流失，导致市场占有率降低，进而影响营业收入和市场份额。	良好的客户关系能够促进产品创新和服务升级，可以为公司带来更广阔的市场机遇，从而增强市场竞争力，拓展业务增长点。	机遇	➤ 短期 ➤ 中期 ➤ 长期	营业收入 ↑
环境合规管理	➤ 自身运营 ➤ 下游	➤ 员工 ➤ 客户及消费者 ➤ 社区及公众	若在环境合规方面管理不到位，可能面临罚款、停产等处罚，甚至遭遇法律诉讼和公众抵制，增加企业运营成本，导致财务损失和声誉受损，影响长期运营和发展。	通过建立健全的环境合规管理机制能够推动资源优化和创新，为公司节约成本，提升环保表现，赢得市场竞争优势，同时吸引更多关注环境责任的投资者与客户。	机遇	➤ 短期 ➤ 中期 ➤ 长期	营业成本 ↓ 营业外支出 ↓
污染物排放	➤ 自身运营 ➤ 下游	➤ 员工 ➤ 客户及消费者 ➤ 社区及公众	若污染物排放管理不到位，可能面临罚款、诉讼等风险，同时遭遇公众批评，损害企业声誉，甚至影响生产和业务发展。	有效的污染物排放管理能够帮助企业提高资源效率，节约处理成本，并减少碳排放。通过采用清洁技术和污染控制措施，公司不仅能提升环境绩效，还能增强市场竞争力。	机遇	➤ 短期 ➤ 中期 ➤ 长期	营业成本 ↓ 营业外支出 ↓

**Table 9: Identification and Impact Analysis Results of Financial Materiality Issues (EN)**

Materiality Issue	Impact Materiality Assessment		Financial Materiality Assessment				
	Impact Scope	Stakeholders	Risk Analysis	Opportunity Analysis	Risk Opportunity	Influence Term	Financial Impact
<b>Climate change mitigation and adaptation</b>	<ul style="list-style-type: none"> <li>➤ Upstream</li> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Employees</li> <li>➤ Consumers</li> <li>➤ Shareholders and investors</li> <li>➤ Suppliers and partners</li> <li>➤ Community and the Public</li> </ul>	In the event of extreme weather events, production may be disrupted, and equipment and goods on site may incur damage, thereby significantly impacting the Company's operational capabilities and customer deliveries. In the context of addressing global climate change, customer preferences are also evolving. If we fail to adapt promptly to market demands, we may lose market share and compromise the long-term development of the enterprise.	Actively responding to climate change could continuously promote our Company's efforts in technology and product innovation, which could not only facilitate the wide application of clean energy, but also significantly enhance the market competitiveness and the industry influence.	Risk	Short-term Medium-term Long-term	Operating income ↓ Asset impairment loss ↑
<b>Innovation-driven</b>	<ul style="list-style-type: none"> <li>➤ Upstream</li> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Consumers</li> <li>➤ Suppliers and partners</li> <li>➤ Industry, academic and rating institutions</li> </ul>	Innovation-driven development necessitates substantial R&D investment, which may entail risks such as uncertain returns on R&D expenditures, funding shortages, debt pressures, financing constraints, market volatility, rapid technological iteration, and increased operational costs.	Actively fostering technological innovation can facilitate the continuous enhancement of product performance, thereby providing differentiated advantages for the Company's products and services, opening up new markets and revenue streams, and strengthening market competitiveness.	Opportunity	Short-term Medium-term Long-term	Operating income ↑ Research and development expenses ↑

Materiality Issue	Impact Materiality Assessment		Financial Materiality Assessment				
	Impact Scope	Stakeholders	Risk Analysis	Opportunity Analysis	Risk Opportunity	Influence Term	Financial Impact
<b>Human capital management</b>	➤ Self-operation	➤ Employees	If human capital management is inadequate, it could result in imbalances in the talent hierarchy, brain drain, and even generate significant negative public opinion, potentially leading to a decline in enterprise management / governance capabilities and eroding customer and investor trust, which would be detrimental to long-term development and profitability.	The Company places heavy emphasis on employee development, which aids in cultivating high-caliber core talents, enhancing team cohesion and innovation capabilities, increasing employee retention, and ultimately improving production efficiency and product quality.	Opportunity	Short-term Medium-term Long-term	Operating costs ↓ Administrative expenses ↓
<b>Product and service safety and quality</b>	➤ Self-operation ➤ Downstream	➤ Employees ➤ Consumers	Neglecting product and service safety and quality management may result in product defects, customer complaints, or even product recalls. These issues can subsequently lead to legal actions, fines, reputational damage, and ultimately a loss of market share.	The Company implements comprehensive lifecycle quality management, offering customers an extensive range of services. This approach not only builds customer trust but also enhances product market share and increases corporate revenue.	Risk	Short-term Medium-term Long-term	Operating income ↓ Non-operating expenses ↑
<b>Sustainable supply chain</b>	➤ Upstream ➤ Self-operation ➤ Downstream	➤ Suppliers and partners ➤ Consumers	Inadequate supply chain risk management could cause fluctuations in raw material supply, reduce supply chain stability, disrupt normal production processes, increase compliance costs across the industrial chain, and weaken profitability as well	By establishing a sustainable supply chain management system and promoting green procurement alongside socially responsible practices, the Company can cater to the needs of	Opportunity	Short-term Medium-term Long-term	Operating costs ↓ Administrative expenses ↓

Materiality Issue	Impact Materiality Assessment		Financial Materiality Assessment				
	Impact Scope	Stakeholders	Risk Analysis	Opportunity Analysis	Risk Opportunity	Influence Term	Financial Impact
			as market competitiveness.	customers who prioritize sustainable development. It could strengthen the Company's competitive advantage, uncover new market opportunities, drive sales growth, ensure timely delivery of raw materials and components, mitigate production disruption risks, improve production efficiency, and enhance overall financial stability.			
<b>Energy utilization</b>	<ul style="list-style-type: none"> <li>➤ Upstream</li> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Consumers</li> <li>➤ Suppliers and partners</li> </ul>	Improper utilization of energy can lead to exorbitant energy costs, resource wastage, and environmental pollution, thereby increasing compliance risks.	By implementing energy-saving technological upgrades to enhance energy efficiency, our Company can not only ensure a stable and cost-effective energy supply but also actively respond to the global call for a transition towards green and low-carbon models. It both promotes sustainable development practices and strengthens market competitiveness.	Opportunity	Medium-term Long-term	Operating costs ↓ Non-operating expenses ↓
<b>Employees' rights and</b>	<ul style="list-style-type: none"> <li>➤ Self-operation</li> </ul>	<ul style="list-style-type: none"> <li>➤ Employees</li> </ul>	Inadequate protection of employee rights may result in labor disputes, increased employee	The Company is proactively conducting ESG audits to identify deficiencies in	Opportunity	Short-term Medium-	Administrative expenses ↓

Materiality Issue	Impact Materiality Assessment		Financial Materiality Assessment				
	Impact Scope	Stakeholders	Risk Analysis	Opportunity Analysis	Risk Opportunity	Influence Term	Financial Impact
<b>interests protection</b>			turnover rates, and damage to corporate reputation. This can consequently lead to higher recruitment and training costs, decreased production efficiency, as well as potential legal actions and regulatory penalties.	labor compliance and promote improvements in response to both domestic and international clients' heightened concerns regarding labor compliance issues. This initiative aims to enhance order stability and increase corporate revenue.		term Long-term	Non-operating expenses ↓
<b>Occupational health and safety</b>	<ul style="list-style-type: none"> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Employees</li> <li>➤ Consumers</li> <li>➤ Suppliers and partners</li> </ul>	Inadequate management of occupational health and safety may lead to employee injuries or fatalities, resulting in risks such as workers' compensation claims, production line disruptions, and damage to brand reputation. This can subsequently cause a decline in output and a contraction of market share, severely impacting the financial stability of the enterprise.	Effective management of occupational health and safety contributes to reinforcing the Company's human capital advantage while also reducing training and management costs associated with employee turnover. This leads to a more robust allocation of human resources within the organization.	Opportunity	Short-term Medium-term Long-term	Administrative expenses ↓ Asset impairment loss ↓ Non-operating expenses ↓
<b>Customer relationship management</b>	<ul style="list-style-type: none"> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Employees</li> <li>➤ Consumers</li> </ul>	Neglecting customer relationship management can result in numerous customer complaints, potentially accompanied by significant order losses that decrease market share and adversely affect revenue generation.	Strong customer relationships foster product innovation and service enhancement, providing the Company with broader market opportunities that enhance competitive strength and expand avenues for business growth.	Opportunity	Short-term Medium-term Long-term	Operating income ↑

Materiality Issue	Impact Materiality Assessment		Financial Materiality Assessment				
	Impact Scope	Stakeholders	Risk Analysis	Opportunity Analysis	Risk Opportunity	Influence Term	Financial Impact
<b>Environmental compliance management</b>	<ul style="list-style-type: none"> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Employees</li> <li>➤ Consumers</li> <li>➤ Community and the Public</li> </ul>	<p>If environmental compliance management is inadequate, the Company may face penalties such as fines and production halts, and could even encounter legal actions and public boycotts. This situation would increase operational costs, lead to financial losses, damage the Company's reputation, and adversely affect long-term operations and development.</p>	<p>Establishing a robust environmental compliance management system can drive resource optimization and innovation, enabling the Company to reduce costs while enhancing its environmental performance. This not only provides a competitive advantage in the market but also attracts investors and customers who prioritize environmental responsibility.</p>	Opportunity	Short-term Medium-term Long-term	Operating costs ↓ Non-operating expenses ↓
<b>Pollutant emission</b>	<ul style="list-style-type: none"> <li>➤ Self-operation</li> <li>➤ Downstream</li> </ul>	<ul style="list-style-type: none"> <li>➤ Employees</li> <li>➤ Consumers</li> <li>➤ Community and the Public</li> </ul>	<p>Inadequate management of pollutant emissions may result in risks such as fines and lawsuits, along with public criticism that can harm the Company's reputation and potentially impact production and business growth.</p>	<p>Effective management of pollutant emissions can assist companies in improving resource efficiency, reducing treatment costs, and minimizing carbon emissions. By adopting clean technologies and pollution control measures, organizations can enhance their environmental performance while strengthening their market competitiveness.</p>	Opportunity	Short-term Medium-term Long-term	Operating costs ↓ Non-operating expenses ↓

## 四、重要性议题管理 Materiality Issue Management

晶科能源认为基于风险视角下的重要性议题管理是全面风险管理的重要组成部分。基于年度议题分析结果，公司积极调整全面风险管理框架，梳理制定应对措施，其中具有财务重要性议题的风险与机遇相关应对措施具体如表 10 所示。

Jinko Solar believes that managing materiality issues from a risk perspective is an essential component of comprehensive risk management. Based on the results of the annual issue assessment, the Company actively adjusts its comprehensive risk management framework and formulates corresponding measures. The specific responses related to risks and opportunities associated with financial materiality issues are detailed in Table 10.

表 10：财务重要性议题的风险与机遇应对措施

Table 10: Measures for Addressing Risks and Opportunities of Financial Materiality Issues

议题 Issue	应对举措 Measures of Risk and Opportunity
气候变化减缓与适应 Climate change mitigation and adaptation	<ul style="list-style-type: none"> <li>➤ 制定覆盖自身运营和供应链的针对性气候风险应对策略，设定减排目标，建设低碳供应链，强化自运营脱碳，打造绿色仓储及物流，提供绿色产品及服务，携手上下游伙伴共同构建低碳生态圈</li> </ul> <p>Develop targeted climate risk response strategies that encompass both our operations and supply chain. Set emission reduction targets, establish a low-carbon supply chain, enhance decarbonization efforts in our operations, create green warehousing and logistics solutions, offer environmentally friendly products and services, and collaborate with upstream and downstream partners to jointly build a low-carbon ecosystem</p>
创新驱动 Innovation-driven	<ul style="list-style-type: none"> <li>➤ 推行数字化战略，将“数字化交付、交付数字化的产品和服务”确立为核心发展目标，全力加速数字化转型进程</li> </ul> <p>Implement a digital strategy that establishes "digital delivery and the provision of digitized products and services" as the core development objective, with a strong commitment to accelerating the process of digital transformation</p> <ul style="list-style-type: none"> <li>➤ 聚焦技术提升与研发成果转化，推动产品持续迭代升级</li> </ul> <p>Focus on enhancing technology and transforming research and development achievements to drive continuous iteration and upgrading of products</p>

议题 Issue	应对举措 Measures of Risk and Opportunity
<b>人力资本管理</b> <b>Human capital management</b>	<ul style="list-style-type: none"> <li>➤ 将战略发展与组织人才培养深度融合，通过精准的人岗匹配和动态管理，探索行业领先的人才孵化模式，打造专业化、数字化、全球化人才队伍，增强企业核心竞争力</li> </ul> <p style="margin-left: 2em;">Integrate strategic development and organizational talent cultivation in depth, explore industry-leading talent incubation models through precise alignment between roles and individuals and dynamic management and build a specialized, digitalized, and globalized workforce, thereby enhancing the core competitiveness of the enterprise</p>
<b>产品和服务安全与质量</b> <b>Product and service safety and quality</b>	<ul style="list-style-type: none"> <li>➤ 制定质量数字化管理三年规划，精准把控各环节生产质量，规范产品生产到出货的全流程质量管理要求，强化产品全生命周期质量管理</li> </ul> <p style="margin-left: 2em;">Develop a three-year plan for digital quality management, ensuring precise control over production quality at every stage. Standardize the comprehensive quality management requirements from product manufacturing to shipment, and strengthen the quality management throughout the entire product lifecycle</p> <ul style="list-style-type: none"> <li>➤ 建立“年度审核+专项审核+产品审核+过程审核”的全方位质量审核体系，防范产品质量与安全风险</li> </ul> <p style="margin-left: 2em;">Establish a comprehensive quality audit system that includes "annual audits, special audits, product audits, and process audits" to mitigate risks related to product quality and safety</p> <ul style="list-style-type: none"> <li>➤ 为客户提供从产品解决方案制定、产品选型、技术咨询，到现场安装指导、问题诊断及处理的全流程服务与支持</li> </ul> <p style="margin-left: 2em;">We provide comprehensive services and support for our clients, encompassing the entire process from formulating product solutions, selecting products, and offering technical consultation, to on-site installation guidance, problem diagnosis, and resolution</p>
<b>可持续供应链</b> <b>Sustainable supply chain</b>	<ul style="list-style-type: none"> <li>➤ 将 ESG 融入供应商全生命周期管理，围绕供应链管理需求制定基础行动、拓展行动及专项行动，积极推进负责任采购实践</li> </ul> <p style="margin-left: 2em;">Integrate ESG considerations into the comprehensive lifecycle management of suppliers.</p> <p style="margin-left: 2em;">Develop foundational actions, expansion initiatives, and specialized measures based on supply chain management requirements to actively promote responsible procurement practices</p>
<b>能源利用</b> <b>Energy utilization</b>	<ul style="list-style-type: none"> <li>➤ 通过优化能源结构、发掘节能潜力、加强智能管控等方式，不断提高能源使用效率和清洁能源占比，确保年度节能目标如期实现</li> </ul> <p style="margin-left: 2em;">Through the optimization of energy structure, exploration of energy-saving potential, and enhancement of intelligent management and control, we continuously improve energy utilization efficiency and increase the proportion of clean energy. This ensures that our annual energy conservation targets are achieved on schedule</p>

议题 Issue	应对举措 Measures of Risk and Opportunity
<b>员工权益保障</b> <b>Employees' rights and interests protection</b>	<ul style="list-style-type: none"> <li>➢ 提升 ESG 审计覆盖率，监测员工权益保障风险情况，并针对性开展改善行动 Enhance the coverage of ESG audits to monitor risks related to employee rights protection, and implement targeted improvement actions accordingly</li> <li>➢ 积极开展法规研究，确保合规雇佣，员工幸福感有保障 Actively conduct research on regulations to ensure compliant employment practices, thereby safeguarding employee well-being and satisfaction</li> </ul>
<b>职业健康与安全</b> <b>Occupational health and safety</b>	<ul style="list-style-type: none"> <li>➢ 明确职业健康管理目标、职业病危害识别与防护程序、职业健康与安全教育培训计划，全方位预防、控制和消除作业环境中的职业病危害因素，提升职业病危害防治管理水平 Clarify the objectives of occupational health management, establish procedures for the identification of and protection against occupational hazards, and improve the training programs for occupational health and safety education. Implement comprehensive measures to prevent, control, and eliminate occupational hazards in the working environment, thereby enhancing the management level of occupational hazard prevention and control</li> </ul>
<b>客户关系管理</b> <b>Customer relationship management</b>	<ul style="list-style-type: none"> <li>➢ 持续提升客户沟通的标准化与透明化管理水平，搭建线上管理平台，实现产品咨询、客户投诉、运维咨询等服务工单可视化追踪，保障客户诉求响应的精准性和及时性 Continuously enhance the standardization and transparency of customer communication. Establish an online management platform to enable visual tracking of service requests including product inquiries, customer complaints, and operation and maintenance consultations, ensuring precise and timely responses to customer requests</li> </ul>
<b>环境合规管理</b> <b>Environmental compliance management</b>	<ul style="list-style-type: none"> <li>➢ 明确各类排放物及废弃物的具体管理要求，并配套制定相关程序文件，以“严于各运营所在地法定排放标准 20%”为内控要求，开展排放物及废弃物管理工作 Clearly define the specific management requirements for various types of emissions and waste, and develop relevant procedural documents to ensure internal control standards that are "20% stricter than the statutory emission standards applicable in each operational location." This will facilitate effective management of emissions and waste</li> </ul>
<b>污染物排放</b> <b>Pollutant emission</b>	<ul style="list-style-type: none"> <li>➢ 以结果为导向重点关注污染事故发生数、各类污染物排放量等环境管理指标，制定“三废”短、中、长期减量化目标，在保障公司环境合规的基础上持续优化环境绩效 Focus on outcome-oriented environmental management indicators, such as the number of pollution incidents and emissions of various pollutants. Establish short-, medium-, and long-term reduction targets for "three wastes" while continuously optimizing environmental performance based on ensuring compliance with environmental regulations</li> </ul>

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此外，基于重要性议题管理与风险管理的整合视角，公司推出了 ESG 风险管理专项行动方案，针对各项议题制定量化目标指标，并长期追踪目标达成情况。各项议题下的目标指标设定情况详见《晶科能源 2024 年度环境、社会与公司治理(ESG)报告》《晶科能源 2024 年度自然相关财务信息披露报告》正文部分。

Additionally, from the perspective of integrating materiality issue management with risk management, the Company has launched a specialized action plan for ESG risk management. This plan establishes quantitative target indicators for various issues and includes long-term tracking of progress towards these targets. For detailed information on the setting of target indicators for each issue, please refer to the main sections of the "*Jinko Solar 2024 Environmental, Social and Corporate Governance (ESG) Report*" and the "*Jinko Solar 2024 Nature-Related Financial Disclosure Report*."

基于 ESG 风险管理专项行动方案，公司识别到未来“气候风险”“供应链风险管理”等将是长期关注的风险议题；“知识产权管理风险”“贸易合规风险”“可持续发展指标融入生产运营”“水压力风险”“信息安全与隐私保护风险”等将是年度重点关注的新兴风险议题。相关风险的分析过程及结果分别详见《晶科能源 2024 年度环境、社会与公司治理(ESG)报告》《晶科能源 2024 年度自然相关财务信息披露报告》《晶科能源 2024 年度财务报告》正文部分。

Based on the special action plan for ESG risk management, the Company has identified that "climate risk", "supply chain risk management", etc., will be long-term areas of concern. Additionally, emerging risks such as "intellectual property management risk", "trade compliance risk", "integration of sustainable development indicators into production and operation", "water stress risk", "information security and privacy protection risk", etc., will be key focus areas for the upcoming year. The analysis process and results related to these risks can be found in detail in the following documents: "*Jinko Solar 2024 Environmental, Social, and Corporate Governance (ESG) Report*", "*Jinko Solar 2024 Nature-Related Financial Disclosure Report*" and "*Jinko Solar 2024 Annual Financial Report*".