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Jinko Solar Business Ethics Policy

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1. Overview

Jinko Solar Co., Ltd. (hereinafter referred to as "Jinko Solar" or "the Company") has always regarded business ethics as a cornerstone of sustainable corporate development. The Company strictly complies with the laws, regulations, codes of conduct and international conventions relating to business ethics in all jurisdictions where it operates. On this basis, it has established a business ethics governance structure and management system covering decision-making, implementation, supervision and continuous improvement. The Jinko Solar Business Ethics Policy (hereinafter referred to as this "Policy") is intended to systematically regulate the business conduct of all employees, suppliers and other stakeholders, ensure that all business activities comply with applicable business ethics laws, regulations and standards, and resolutely prevent any conduct contrary to the principles of integrity.[1]

2. Scope of Application

This Policy applies to all business and operational activities of the Company and its branches and subsidiaries. The Company encourages all directors, members of senior management and employees (including full-time employees, part-time employees and agency workers), as well as value chain partners (including service providers, suppliers and business partners), to follow this Policy and jointly advance business ethics management. This Policy also applies to the Company's mergers, acquisitions and other business transactions, as well as due diligence activities, worldwide. The Company is also committed to exercising its influence over non-controlled joint ventures and encouraging them to act in accordance with this Policy.

3. Publication Statement

The Board of Directors is the highest decision-making and oversight body for the Company's business ethics management. The Risk Compliance and ESG Management Committee is responsible for version control, while the Risk Control and Compliance Center, the Audit and Supervision Department, the Tax Department, the Intellectual Property Management Department and other relevant departments conduct annual reviews. The publication of this Policy and the commitments herein has been endorsed by the Board of Directors and senior management. As a general rule, this Policy is reviewed annually and is audited in conjunction with the Company's internal and external audit arrangements to ensure that it remains current and

[1] Unless otherwise specified, references to suppliers in this Policy mean Jinko Solar's direct suppliers.

applicable. This Policy is prepared in both Chinese and English. In the event of any inconsistency between the two versions, the Chinese version shall prevail. This Policy is publicly available in the ESG section of Jinko Solar's website, and key stakeholders are informed through emails, meetings, online notifications and other means.

4. Commitments and Targets

The Company commits to consistently upholding the fundamental principles of voluntariness, equality, fairness and integrity in all business activities, strictly observing the boundaries of law and the standards of business ethics, and resolutely preventing any violation of antitrust and anti-unfair competition laws and regulations. Direct collusion, indirect collusion and tacit collusion are strictly prohibited. The Company commits not to engage in fraudulent transactions, commercial disparagement or infringement of trade secrets; not to participate in collusion or other acts of unfair competition; and not to abuse a position of strength to harm the interests of business partners or impose unreasonable demands. In this way, the Company seeks to create sound conditions for fair competition. Any disciplinary, regulatory or legal violation identified will be dealt with seriously, and appropriate disciplinary and corrective measures will be taken. To fulfill these commitments, the Company has set a target of 100% employee participation in business ethics training. Business ethics is a mandatory course for employees, delivered through online courses, in-person training and train-the-trainer programs at operating sites, to ensure that all employees understand the relevant management rules and requirements.

At the same time, the Company remains committed to corporate ethical responsibility, maintaining a fair and transparent competitive market environment, protecting intellectual property and ensuring tax compliance. The Company commits to completing the renewal of its Group-level ISO 37301 Compliance Management System certification in 2026, obtaining Group-level ISO 37001 Anti-bribery Management System certification by 2027, and ensuring that 30% of its manufacturing subsidiaries obtain ISO 37301 Compliance Management System certification by the end of 2030, covering business ethics, tax security, information security and other topics.

5. Actions and Practices

5.1 Governance Structure and Dedicated Functions

The Board of Directors is the Company's highest decision-making body for business ethics matters. The Audit Committee, established under the Board, oversees the development and implementation of the internal audit system on behalf of the Board and regularly reports internal audit progress to the Board. The Company has also established the Audit and Supervision Department, which is responsible for internal audits, disciplinary supervision and related work and reinforces the Company's defenses for sound operations and integrity governance. The Tax Department coordinates global tax compliance, tax audits, tax accounting and related work, regularly conducts tax self-inspections, prepares country-by-country reports, and fulfills tax transparency, notification and filing obligations. To address broader compliance needs, the Risk Control and Compliance

Center under the Chairman's Office coordinates intellectual property, trade compliance, legal risk prevention and control, and related matters, thereby enhancing the Company's global compliance governance.

5.2 Business Ethics Management

Jinko Solar has formulated and continuously improves internal business ethics policies, including the Supervision Management Policy, the Integrity Reporting and Reward and Penalty Management Policy, the Gift Management Regulations, and the Regulations on the Management of Employee Disciplinary and Regulatory Violations, which set out management requirements relating to anti-corruption, anti-bribery, anti-fraud and other business ethics matters.

(1) Anti-bribery and Anti-corruption

The Company has established an integrity risk prevention and control mechanism covering all business processes and adopts comprehensive measures to proactively prevent all forms of bribery and corruption. The Company has zero tolerance for corruption, bribery, embezzlement, misappropriation of company funds, and other occupational crimes or violations. Under no circumstances may any Company personnel, whether directly or indirectly, offer, promise, accept or solicit anything of value or any other benefit in order to induce another person to act unlawfully or breach a duty of integrity in the course of business, or to obtain an improper advantage for the Company or any individual. The Company requires all employees to sign the Employee Integrity and Self-discipline Commitment and the Employee Acknowledgment of the Regulations on the Management of Disciplinary and Regulatory Violations, confirming that they understand and will comply with the Company's business ethics policies.

The Company has issued the Gift Management Regulations to standardize and strengthen the management of gifts received or given by departments and employees in their daily work and external interactions. Under the Regulations, any cash, gift or other equivalent received for any reason must be promptly registered with the Supervision Department and returned to the original organization or individual as soon as possible; if it cannot be returned, it must be surrendered to the Company. As a general rule, only commemorative gifts may be given in daily work and external interactions. Cash, gift cards, securities and other gifts or gratuities of a similar nature are strictly prohibited. Departments and employees may provide or accept gifts and hospitality only where they do not create an inducement relating to a specific business decision, and must provide a detailed explanation of the circumstances and expenses to ensure compliance.

(2) Donations and Sponsorships

Jinko Solar remains fully aware of political issues and developments that may affect its business. However, the Company maintains a position of political neutrality and does not proactively make any direct or indirect political contributions.

The Company is committed to supporting charitable causes in the communities where people live and work. Such charitable activities must serve a legitimate purpose. It is strictly prohibited to use charitable donations or similar activities to provide money or property in exchange for financing facilities, market access, administrative permits, business opportunities, service facilitation, competitive advantages, or any other economic or non-economic benefit. For every charitable activity, the responsible department must prepare a donation plan and submit a donation application. Implementation may proceed only after approval, and appropriate donation records must be retained.

The Company sponsors activities that align with its business strategy and values. All sponsorships must comply with applicable laws and regulations and must not be intended to secure new business or retain existing business. Every sponsorship must receive prior approval, be managed as an advertising expense, and be supported by appropriate implementation records.

(3) Avoiding Conflicts of Interest

Jinko Solar manages conflicts of interest comprehensively to ensure that related risks are effectively identified, prevented and resolved, thereby protecting the interests of the organization, market fairness and stakeholder rights and interests. The Company requires all employees to avoid any conflict between their own direct or indirect interests, including those of their immediate family members, and the interests of the Company. If an employee encounters an actual or potential conflict of interest, the employee must notify the Company and obtain guidance on how the specific case should be handled.

(4) Anti-unfair Competition and Antitrust

Jinko Solar strictly complies with the Anti-Unfair Competition Law of the People's Republic of China, the Anti-Monopoly Law of the People's Republic of China, the Advertising Law of the People's Republic of China, and other applicable laws and regulations, and actively advances the development of its anti-unfair competition and antitrust management system. The Company has formulated the Antitrust and Anti-Unfair Competition Compliance Management Policy, which provides all employees with clear codes of conduct and guidance covering advertising compliance, tendering compliance, trade secret protection, prevention of below-cost dumping, compliance relating to antitrust agreements, prevention of abuse of market dominance, compliance training and communications, and other areas. This enables the Company to continuously enhance its compliance management in relation to antitrust and anti-unfair competition. The Company also encourages all employees and value chain partners to embrace sound values and a healthy approach to competition, conduct business in lawful, compliant and reasonable ways, and work together to foster a fair, impartial, open and transparent market environment.

(5) Anti-money Laundering and Insider Trading

Jinko Solar strictly complies with laws and regulations relating to anti-money laundering and counter-terrorist financing in all locations where it operates. The Company conducts business only with reputable business partners whose funds come from legitimate sources, and promptly reports any large-value or suspicious transactions that may arise in its business activities. The Company exercises strict oversight of funds involved in cross-border transactions to ensure compliance with government supervisory requirements. In addition, it works closely with law enforcement authorities and regulators to prevent and combat money laundering.

The Company has zero tolerance for insider trading and maintains a strict registration and management system for persons with knowledge of insider information. The system clearly defines insiders and the scope of insider information and sets out detailed measures for insider registration and filing, confidentiality obligations and accountability. Before insider information is lawfully disclosed to the public, no person with knowledge of it may disclose or divulge the information or use it to engage in insider trading. Employees who obtain insider information through their work must strictly observe confidentiality requirements and may not disclose it to any unrelated person. External organizations or individuals who need access to insider information for work purposes must sign an Insider Information Confidentiality Commitment specifying their confidentiality responsibilities and obligations. The Company supervises and regulates their access to such information throughout the process.

(6) Anti-fraud

The Company regards accurate recordkeeping, truthful disclosure and compliant performance of duties as essential safeguards against fraud. No employee, supplier or other business partner may obtain an improper benefit or harm the Company's interests through deliberate concealment, fabrication, falsification, misrepresentation, circumvention of internal controls, or similar means. The misappropriation, diversion or misuse of Company funds, materials, equipment, inventory or information assets is strictly prohibited. The Company also prohibits false or duplicate expense claims; fictitious transactions or transactions lacking genuine commercial substance; premature or improper revenue recognition; false receiving, acceptance, quality inspection or logistics records; false customer or supplier information; false invoices or other instruments; and the forgery, falsification or concealment of contracts, orders, approval records, inbound or outbound inventory records, quality records, records of origin, product traceability records, ESG data, carbon footprint data, certification materials, or other business or non-financial records. Through authorization and approval controls, segregation of duties, system audit trails, data monitoring, internal audits, supplier reviews, and reporting and investigation mechanisms, the Company continuously identifies and prevents fraud risks. Any employee who identifies suspected fraud must promptly report it through the Company's reporting channels. Where misconduct is substantiated, the Company will handle it seriously under the relevant policies and, as appropriate, take corrective action, seek recovery, terminate the business relationship, or refer the matter to judicial authorities.

(7) Prohibition of Complicity

The Company will not knowingly take any action or fail to act in a manner that has a material effect on the commission of an unlawful act, such as a crime. It will not intentionally facilitate any unlawful act, assist any organization or individual in wrongful conduct that violates or disregards international norms of behavior, or remain silent about such conduct; instead, the Company actively reports it. The Company proactively communicates its principles and policies on the prohibition of complicity to internal and external stakeholders.

(8) Supplier Business Ethics Management

The Company strictly applies business ethics requirements throughout supplier management. At the onboarding stage, it conducts multi-dimensional supplier due diligence covering business ethics, corporate credit and information security to ensure that suppliers have no material disciplinary or regulatory violations. At the commencement of cooperation, all suppliers are required to sign the Jinko Solar Supply Chain Partner Code of Conduct, and integrity clauses in cooperation agreements are regularly updated to specify the integrity responsibilities and obligations of both parties. During routine reviews, if a supplier is found to present a material business ethics risk, the Company immediately requires it to submit a corrective action plan and continuously tracks and monitors implementation until compliance is achieved. In addition, the Company requires all key suppliers to formulate anti-bribery and anti-corruption policies, conduct regular internal business ethics audits, and actively cooperate with external audits.

5.3 Business Ethics Training and Audits

Jinko Solar has established a comprehensive business ethics training mechanism that integrates internal and external, online and in-person resources. Each year, the Company provides business ethics training to directors, supervisors and senior executives; all employees (including full-time employees, part-time employees and agency workers); employees in key positions; and key suppliers. Training topics include, but are not limited to, anti-bribery and anti-corruption, anti-unfair competition and antitrust, avoiding conflicts of interest, anti-money laundering and insider trading, together with information on reporting channels, to ensure that all participants understand the Company's reporting channels and procedures.

The Company attaches great importance to business ethics audits. The audit scope covers key management processes in its operations, and audit formats include comprehensive management audits and special audits. Audits are conducted at all manufacturing sites on a rolling basis under the annual audit plan, covering all sites over a two-to-three-year cycle. Sites not covered by an audit in a given year conduct internal control self-assessments. By combining audits with internal control self-assessments, the Company achieves annual assessment coverage of all manufacturing sites. Both audits and internal control self-assessments include dedicated business ethics reviews. Assessment topics include, but are not limited to, business ethics risk areas such as anti-bribery and anti-corruption, anti-unfair competition and antitrust, avoiding conflicts of interest, anti-money laundering and insider trading, as well as business ethics standards and the implementation of anti-bribery and anti-corruption policies.

The Company also conducts internal and external special audits at Group level on compliance topics such as corporate governance, intellectual property, anti-bribery and anti-corruption, and anti-unfair competition and antitrust. As a general rule, at least one internal and one external special audit are conducted each year. These audits cover the identification and fulfillment of business ethics risks and obligations, business ethics standards, and the implementation of anti-bribery and anti-corruption policies.

5.4 Intellectual Property Management

Jinko Solar attaches great importance to technological research, development and innovation. It strictly complies with laws and regulations relating to intellectual property management; establishes and improves its intellectual property management systems; strengthens its technology and patent portfolio and intellectual property protection; and standardizes the processes for trademark application, maintenance, use and protection. In R&D activities, all employees are required to actively cooperate with the Intellectual Property Management Department in taking timely, effective and appropriate measures to protect the intellectual property arising from R&D and innovation. In business activities, the Company uses intellectual property notices and markings in a standardized manner, provides necessary reminders to customers and relevant market participants, and clearly defines the parties' intellectual property rights, obligations and confidentiality responsibilities. While ensuring effective protection of its own intellectual property, the Company also proactively identifies potential infringement risks through self-assessments and other measures to avoid infringing the intellectual property of others.

5.5 Tax Management

Jinko Solar adheres to the tax management principle of "legal compliance and timely filing." It observes applicable tax laws, regulations and legislative intent in all countries and regions where it operates, pays taxes lawfully and in good faith in its business decisions and daily operations, and continuously prevents tax, financial, operational and reputational risks.

The Board of Directors is the highest decision-making and oversight body for the Company's tax management, and the publication of the relevant policies and commitments has been endorsed by the Board and senior management. Under the oversight and with the participation of the Board and senior management, the Company has issued the Tax Management Policy, which further specifies the fundamental principles of tax work and requirements for management responsibilities, transfer pricing mechanisms, tax planning mechanisms, tax return management and tax training. The Company continuously identifies, assesses and addresses potential tax risks and promotes standardized, transparent and prudent tax management.

The Company commits to complying with tax laws, regulations and legislative intent in all countries and regions where it operates globally, completing tax filings and payments within the time limits prescribed by local regulations, and ensuring that tax treatments have a genuine commercial purpose and align with actual business activities. The Company does not shift profits to low-tax jurisdictions. Revenue recognition and cost allocation must correspond to the actual geographic location where value is created. The Company does not use entities or arrangements located in non-cooperative jurisdictions, including so-called "tax havens," to effect business transfers that lack commercial substance. The Company follows the arm's length principle in determining its transfer pricing mechanisms and sets reasonable profit targets based on functional and risk profiles and where value is created through commercial activities. Transaction structures are designed on the basis of compliance, genuine commercial purpose and long-term sustainable operations; the Company does not design or implement transaction structures solely for tax avoidance. To continuously enhance its tax management capabilities, the Company provides tax management personnel with training on the latest tax laws and regulations and tax-related business knowledge at least once each quarter, thereby strengthening their professional capabilities and risk identification skills.

6. Feedback, Complaints and Appeals

Jinko Solar has formulated the Integrity Reporting and Reward and Penalty Management Policy, which sets out management responsibilities, the report handling procedure, the rights and obligations of reporting persons, rewards and penalties, and reporting channels.

Management responsibilities: The Audit and Supervision Department under the Chairman's Office serves as an independent third party dedicated to exercising supervisory authority. It supervises the exercise of authority by all current employees and by former employees during their employment with the Company, investigates and handles suspected disciplinary or regulatory violations and potential criminal offenses involving employees, and operates the reporting channels.

Handling procedure: The Audit and Supervision Department contacts the reporting person within 24 hours after receiving a report and identifies the department responsible for the matter reported. If an initial review confirms that the information is substantiated, a formal investigation is initiated and an investigation report is prepared. If the information is unsubstantiated, the investigation is immediately closed and archived.

Rights and obligations of reporting persons: All employees and external business partners of the Company have the right to report any disciplinary, regulatory or legal violation occurring within or outside the Company. Reports may be made anonymously or under the reporting person's real name. The Company keeps the identity of the reporting person and the content of the report strictly confidential throughout the process and has zero tolerance for retaliation. If retaliation is substantiated, the persons involved will be dealt with severely and legal action will be taken where necessary.

Rewards and penalties: To encourage internal and external parties to participate in oversight and reporting, the Company may provide an appropriate reward to a person who makes a substantiated report under their real name. The Supervision Department is responsible for supervising, guiding and tracking the implementation of the reward. Persons who knowingly fail to report or conceal misconduct, or who disrupt or obstruct an investigation, will be subject to appropriate disciplinary action under the Regulations on the Management of Employee Disciplinary and Regulatory Violations.

Reporting channels: The Company provides multiple reporting channels, including a reporting hotline, reporting email, online channels, postal mail and other methods, for reporting all types of business ethics incidents.

- Reporting Hotline: 021-51808616 or internal extension 6616

- Reporting Email: jubao@jinkosolar.com

- Online: On the Jingcai official account, select "Clean Jinko Solar" and then "I Want to Report - Online Reporting"; use the Supervision Portal in the OA system; or, on the "Clean Jinko Solar Energy" WeChat official account, select "Integrity Reporting - Online Reporting."

- Postal Mail: Supervision Department, Jinko Center, Lane 1466, Shenchang Road, Minhang District, Shanghai (mark the envelope “Report”)

- Other Methods: Contact a member of the Supervision Department or report in person to an employee of the Department

When a reported person is found to have violated applicable laws or regulations or the Company’s business ethics policies and rules, the Company immediately requires the person to cease the relevant conduct. An in-depth investigation is then initiated, and an investigation report is prepared upon completion. After the matter is submitted to the Company’s Disciplinary Committee for review, a preliminary handling decision is issued. Following management review and approval, the decision is sent to the reported person for final acknowledgment. The receipt of the report, the investigation process and the findings are retained in both written and electronic form, with a separate file maintained for each case.

Disciplinary and regulatory violations are subject to penalties commensurate with their severity under the Regulations on the Management of Employee Disciplinary and Regulatory Violations, including warnings, demerits, demotion and termination of employment. Matters involving suspected unlawful conduct are referred to judicial authorities, or damages are sought through legal proceedings, to protect the Company’s reputation, rights and interests. The Company also proactively develops corrective measures for disciplinary and regulatory violations, including optimizing internal control procedures, strengthening compliance training, further developing the compliance system and enhancing compliance inspections, to prevent recurrence.

Appendix: Document Revision Record

Document	Jinko Solar Business Ethics Policy		
Version	Revision Description	Effective Date	Issuing Body
2025V1.0	This Policy was issued in response to increasingly stringent anti-corruption laws and regulations and international business ethics standards. It is intended to regulate business conduct and foster a culture of integrity and compliant operations.	2025.7	Risk Compliance and ESG Management Committee
2026V1.1	Added anti-fraud and tax management content, including tax management targets and commitments; refined the language on business ethics topics and the related management practices and requirements.	2026.8	Risk Compliance and ESG Management Committee

Note: Minor adjustments arising from similar matters during the year will be consolidated by version in the Document Revision Record. For questions regarding the version or content of this Policy, please contact ESG@jinkosolar.com. Thank you for your interest in Jinko Solar's ESG management.