瑞浦兰钧全面风险管理程序

REPT BATTERO Enterprise Risk Management Procedure

一、目的

I. Purpose

瑞浦兰钧（以下简称“公司”）将风险管理作为稳健经营的重要组成部分，强调“风险识别前移、合规要求前置、监督处置闭环、持续改进提升”的管理思路，覆盖合同的制订与履行、合规与治理、廉洁与舞弊防控、知识产权、数据安全与隐私保护、劳动用工法律风险等多个领域。公司致力于建立全面、系统的风险管理框架，以平衡风险与收益的关系，确保企业在实现战略目标的同时，及时识别、评估和应对潜在风险，从而提升韧性和竞争力，为企业在复杂外部环境下的持续发展提供治理保障。

REPT BATTERO (hereinafter referred to as “the Company”) regards risk management as an integral part of sound business operations. It follows an approach that emphasizes early risk identification, the proactive integration of compliance requirements, closed-loop supervision and resolution, and continuous improvement. The scope of risk management covers contract formulation and performance, compliance and governance, integrity and fraud prevention, intellectual property, information security and privacy protection, employment-related legal risks, and other areas. The Company is committed to establishing a comprehensive and systematic risk management framework that balances risks and returns, enables the timely identification, assessment, and response to potential risks while pursuing strategic objectives, enhances organizational resilience and competitiveness, and provides governance support for long-term development in a complex external environment.

二、适用范围

II. Scope

本管理程序适用于公司及所属生产经营场所，并作为企业管理的重要依据。

This Procedure applies to the Company and all of its production and operating sites and serves as an important basis for corporate management.

三、管理架构与职责

III. Governance Structure and Responsibilities

公司以职能协同方式构建风险管理机制，建立风险治理架构“三道防线”，形成“事前合规介入、事中监督检查、事后核查整改”的管理闭环。

The Company has established a functionally coordinated risk management mechanism based on a “three lines of defense” governance structure. This structure forms a closed-loop management process comprising pre-compliance intervention, in-process supervision and inspection, and post-verification and recti cation.

（1） **最高治理层**：董事会全面负责评估及厘定为达成本公司战略目标所愿承担的风险性质及程度，并建立及维持合适而有效的风险管理及内部控制系统。

(1) Highest governing body: The Board of Directors is ultimately responsible for assessing and determining the nature and extent of the risks the Company is willing to assume in pursuing its strategic objectives and for establishing and maintaining appropriate and effective risk management and internal control systems.

（2） **委员会**：董事会下设审计委员会，审计委员会协助董事会带领管理层并监察对风险管理及内部控制系统的设计、推行及监管。

(2) Committee: The Audit Committee, established under the Board of Directors, assists the Board in directing management and overseeing the design, implementation, and supervision of the Company's risk management and internal control systems.

（3） **管理部门**：法务部门负责合同模板制定与审核，并在重大事项决策与重要业务评审阶段提供合规指引；审计监察部负责通过举报受理、核查调查、处置建议与整改推动等方式，对违规或风险事件进行监督与闭环管理；业务部门及其他职能部门负责本部门日常风险识别和应对，确保部门内风险管理措施与企业整体目标一致，定期向审计监察部报告风险事项。

(3) Management functions: The Legal Department is responsible for developing and reviewing contract templates and providing compliance guidance during major decision-making and material business reviews. The Audit and Supervision Department oversees and manages misconduct and risk incidents through a closed-loop process involving the receipt of reports, investigation and verification, recommendations for action, and remediation follow-up. Business departments and other functional departments are responsible for identifying and addressing risks arising from their daily activities, ensuring that departmental risk management measures align with the Company's overall objectives, and regularly reporting risk matters to the Audit and Supervision Department.

四、风险管理程序

IV. Risk Management Procedure

公司以 COSO《企业风险管理框架》为主要指引，结合自身风险偏好与业务实际情况建立风险管理框架及相关风险管理制度。

Guided primarily by the COSO Enterprise Risk Management Framework, the Company has established its risk management framework and related policies in line with its risk appetite and business circumstances.

4.1 风险类型

4.1 Risk Categories

根据风险的不同特性和影响范围，公司将风险划分为：

Based on the characteristics and potential scope of impact of different risks, the

Company classifies risks into the following categories:

（1） 战略风险：行业竞争、技术变革、市场趋势偏差等影响企业战略目标的风险。

(1) Strategic risk: Risks arising from industry competition, technological changes, deviations in market trends, or other factors that may affect the achievement of the Company's strategic objectives.

（2） 运营风险：生产流程中断、供应链问题、设备故障及公司治理与内部控制相关风险等。

(2) Operational risk: Risks associated with disruptions to production processes, supply chain issues, equipment failures, corporate governance, internal controls, and other operational matters.

（3） 财务风险：合同履约风险、外汇波动、流动性不足、融资风险等。

(3) Financial risk: Risks relating to contract performance, foreign exchange fluctuations, insufficient liquidity, financing, and other financial matters.

（4） 合规风险：违反法律法规、政策或内部规章的风险。

(4) Compliance risk: Risks arising from violations of applicable laws, regulations, policies, or internal rules.

（5） 环境、社会与治理（ESG）风险：气候变化、环境污染、资源稀缺、劳工与人力资源、供应商管理、信息安全与隐私保护等问题。

(5) Environmental, social, and governance (ESG) risk: Risks relating to climate change, environmental pollution, resource scarcity, labor and human resources, supplier management, information security, privacy protection, and other ESG matters.

（6） 声誉风险：因质量问题、客户投诉或媒体曝光引发的信任危机。

(6) Reputational risk: Risks of loss of trust arising from product quality issues, customer complaints, adverse media coverage, or similar events.

（7） 商业道德风险：涉及贪污、贿赂、腐败、不正当竞争、洗钱以及侵犯知识产权等行为的风险。

(7) Business ethics risk: Risks involving embezzlement, bribery, corruption, unfair competition, money laundering, infringement of intellectual property rights, or similar misconduct.

（8） 新兴风险：由技术加速、气候变化、地缘战略转移、人口分化四大结构性驱动力催生，新近进入全球风险认知视野，或长期存在但其严重程度、传导路径与全球影响正快速显现，发生概率与损失规模缺乏充分历史数据支撑、尚未形成成熟全球应对框架的风险类型。

(8) Emerging risk: Risks driven by four major structural forces—rapid technological development, climate change, geostrategic shifts, and demographic divergence—that have recently entered the global risk landscape or have existed for some time but whose severity, transmission pathways, and global impacts are becoming increasingly apparent. Such risks generally lack sufficient historical data to reliably estimate their likelihood and potential losses, and mature global response frameworks have yet to be established.

4.2 风险偏好

4.2 Risk Appetite

公司积极寻求与战略目标一致的机会型风险（如市场扩展或技术创新），对高影响低可能性的风险采取更严格的管理，对低影响高可能性的风险接受适度暴露。公司对于涉及商业道德、法律合规和声誉的风险零容忍，严格杜绝违反道德和法律的行为。在 ESG 领域的风险管理中，公司保持对社会和环境责任的高度重视，将责任要求深度嵌入风险识别、评估与应对的各个环节，并同步关注价值链中存在的 ESG 风险，推动重要合作伙伴加深 ESG 风险管理。

The Company actively pursues opportunity-related risks that are aligned with its strategic objectives, such as those associated with market expansion and technological innovation. More stringent controls are applied to risks with potentially significant impacts but a low likelihood of occurrence, while a moderate level of exposure may be accepted for risks with limited impacts but a higher likelihood. The Company adopts a zero-tolerance approach to risks involving business ethics, legal and regulatory compliance, and reputation and strictly prohibits conduct that violates ethical or legal standards. In managing ESG risks, the Company places significant emphasis on its social and environmental responsibilities, embeds such requirements throughout risk identification, assessment, and response, monitors ESG risks within the value chain, and encourages key business partners to strengthen their ESG risk management practices.

4.3 风险管理流程

4.3 Risk Management Process

公司按照风险识别、风险评估、风险应对、风险监控、沟通与报告的步骤流程对风险进行全方位闭环管理，并对风险进行动态评估，研究风险应对策略，促进公司可持续发展。相较于单一环节的事后应对，公司更强调风险识别前移、过程监测及问题闭环，持续提升风险管理的及时性、针对性与可追溯性。

The Company manages risks through a comprehensive closed-loop process comprising risk identification, risk assessment, risk response, risk monitoring, and communication and reporting. Risks are dynamically assessed, and appropriate response strategies are developed to support the Company’s sustainable development. Rather than relying solely on reactive measures after an event has occurred, the Company places greater emphasis on early risk identification, process monitoring, and closed-loop resolution, thereby improving the timeliness, relevance, and traceability of risk management.

风险识别

Risk Identification

- 定期识别可能影响公司目标实现的内外部风险。
- The Company regularly identifies internal and external risks that may affect the achievement of its objectives.
- 对已识别事项，综合考虑风险发生可能性、影响程度、涉及范围及整改紧迫性等因素进行分析，并结合业务实际确定管控重点与应对优先级。
- Identified matters are analyzed based on factors such as likelihood, severity of impact, scope of exposure, and urgency of remediation. Control priorities and response measures are then determined in light of actual business circumstances.

风险评估

Risk Assessment

- 各职能部门每年按照风险发生的可能性和影响程度等多个维度进行定性和定量评估，对高风险事项进行优先处理。
- Each functional department conducts annual qualitative and quantitative risk assessments based on multiple dimensions, including likelihood and potential impact, and gives priority to high-risk matters.

风险应对

Risk Response

- 规避策略：采取措施避免风险发生；
- Avoidance: Implement measures to prevent the risk from occurring.
- 减轻策略：通过内部控制、培训或保险等方式降低风险；
- Mitigation: Reduce the likelihood or impact of the risk through internal controls, training, insurance, or other measures.
- 接受策略：在成本效益合理情况下接受某些风险。
- Acceptance: Accept certain risks where doing so is justified on a cost-benefit basis.

风险监控

Risk Monitoring

- 持续监控风险变化及应对措施执行情况，通过定期报告和审查确保信息透明化。
- The Company monitors changes in risk exposure and the implementation of response measures and uses regular reporting and reviews to maintain transparency.
- 对于在执行过程中发现的偏差、缺陷或潜在风险，及时形成问题清单并推动责任部门落实改进措施。
- Any deviations, deficiencies, or potential risks identified during implementation are promptly documented in an issue register, and the responsible departments are required to implement corrective measures.

沟通与报告

Communication and Reporting

- 建立多层次风险信息沟通机制；
- Establish a multi-level risk information communication mechanism.
- 向利益相关方定期汇报风险管理情况；
- Report risk management matters to stakeholders on a regular basis.
- 推动风险管理融入企业文化，增强员工风险意识。
- Integrate risk management into the corporate culture and strengthen employees' risk awareness.

五、风险识别清单

V. Risk Register

公司定期识别重要风险并进行披露：

The Company regularly identifies and discloses material risks:

风险类别 Risk Type	风险名称 Risk Name	风险描述及潜在影响 Risk Description and Potential Impacts	应对措施 Solution
战略风险 Strategic Risk	技术创新风险 Technological Innovation Risk	由于研发活动本身存在不确定性，公司无法保证研发项目将能成功或在预期时间及预算内完成，或新开发产品将获得广泛的市场认可或享有公司预期的优势。若公司未能跟上最新的技术发展及行业趋势，我们的竞争地位可能会下降。即使该等产品可成功上市，公司亦无法保证彼等将获客户接纳并达致预期销售目标或利润。 Research and development activities are inherently uncertain. The Company cannot guarantee that its R&D projects will be successful, completed within the expected timeframe or budget, or that newly developed products will gain broad market acceptance or deliver the anticipated competitive advantages. Failure to keep pace with the latest technological developments and industry trends may weaken the Company’s competitive position. Even where products are successfully launched, the Company cannot guarantee that they	公司将坚持“动储结合”的发展方向，积极把握动力电池及储能电池市场的机遇，将研发重点放在提高产品的能量密度、循环次数、安全性、快速充电及成本效益上，为客户提供创新、环保、可靠及安全且具竞价能力的产品。 The Company will maintain its development strategy integrating power battery and energy storage businesses and seek opportunities in both markets. R&D efforts will focus on improving product energy density, life cycles, safety, fast-charging capabilities, and cost effectiveness, with the aim of providing customers with innovative, environmentally friendly, reliable, safe, and competitively priced products.

		will be accepted by customers or achieve the expected sales targets or profitability.	
战略风险 Strategic Risk	市场竞争风险 Market Competition Risk	全球锂离子电池市场竞争激烈且高度集中，公司预计未来竞争将更加激烈。公司现有的竞争对手可能寻求通过持续研发、增加产能、优化生产流程和积极的营销活动等各项措施增加其市场份额，亦可能试图通过降价来增加市场份额。竞争压力可能对我们产品的需求及定价产生不利影响，从而影响我们的增长及市场份额。倘公司未能有效竞争，公司未必能保持或扩大市场份额，这将对公司的业务、经营业绩及财务状况造成重大不利影响。 The global lithium-ion battery market is highly competitive and concentrated, and the Company expects competition to intensify. Existing competitors may seek to increase their market share through R&D investment, capacity expansion, production process optimization, aggressive marketing, or price reductions. Competitive pressure may adversely affect demand for and the pricing of the Company’s products, thereby affecting its growth and market share. If the	公司计划通过改善产品供应、加强议价能力、优化客户基础及改进产品组合来进一步提高销量。 The Company plans to increase sales by improving product offerings, strengthening its bargaining position, optimizing its customer base, and enhancing its product portfolio.

		Company is unable to compete effectively, it may fail to maintain or expand its market share, which could have a material adverse effect on its business, operating results, and financial position.	
财务风险 Financial Risk	外汇风险 Foreign Exchange Risk	公司承受的外汇风险为因外币汇率变动而产生亏损的风险。人民币与我们经营业务所用其他货币之间的汇率波动可能影响我们的财务状况及经营业绩。 The Company is exposed to the risk of losses arising from fluctuations in foreign currency exchange rates. Changes in the exchange rates between the RMB and other currencies used in the Company's operations may affect its financial position and operating results.	公司寻求通过将公司的净外币持仓量降至最低来限制公司承受的外汇风险。 The Company seeks to limit its exposure to foreign exchange risk by minimizing its net foreign currency positions.
新兴风险 Emerging Risk	人工智能风险 Artificial Intelligence Risk	公司员工在使用公有云大模型、第三方 SaaS 类 AI 工具时，可能无意将未公开财报、核心技术参数、招投标方案、客户资源清单等企业商业机密或员工隐私、客户身份数据等个人敏感信息，因第三方 AI 服务商存在数据留存用于训练、系统安全漏洞、内部数据滥用等隐患，极易导致敏感信息外泄，违反个人信息保护相关法规。 When using public cloud-based large language models or third-party software-as-a-	公司对内部所有 AI 应用场景按风险等级划分，高风险场景（涉敏数据、自动化决策、核心系统对接）执行事前审批、安全评估与供应商准入；中低风险场景明确使用规范与红线；严禁员工私自使用未备案的第三方 AI 工具处理工作内容。公司积极探索布置内部 AI 工具，供员工使用的同时降低数据泄露风险。 The Company classifies all internal AI use cases by risk

		service AI tools, employees may inadvertently input or disclose confidential business information, such as unpublished financial statements, core technical parameters, tendering and bidding proposals, or customer lists, as well as sensitive personal information relating to employees or customers. Third-party AI service providers may retain data for model training, have system security vulnerabilities, or be exposed to internal data misuse, creating a significant risk of sensitive information leakage and violations of applicable personal information protection laws and regulations.	level. High-risk use cases involving sensitive data, automated decision-making, or integration with core systems are subject to prior approval, security assessments, and supplier qualification procedures. Clear usage requirements and prohibited practices are established for medium- and low-risk scenarios. Employees are strictly prohibited from using unregistered third-party AI tools for work-related activities without authorization. The Company is also exploring the deployment of internal AI tools to support employees while reducing the risk of data leakage.
新兴风险 Emerging Risk	气候政策风险 Climate Policy Risk	全球各国与区域集团基于自身发展阶段、产业优势与减排目标，单边出台差异化的气候贸易政策，规则互不兼容、标准互不认可。各国以减排名义设置市场准入门槛，对高碳进口商品加征额外成本，可能使公司跨境经营需承担多重碳核算、认证与合规成本，压缩发展空间。 Countries and regional blocs are unilaterally introducing differentiated climate-related trade policies based on their respective stages of	公司开展产品全生命周期碳核算，建立碳排放数据台账，提前布局低碳技术研发与工艺升级，降低产品碳足迹，提升对不同气候规则的适配能力。 The Company conducts carbon accounting throughout the full product lifecycle, maintains carbon emissions data records, invests

		development, industrial advantages, and emissions reduction targets. These policies may involve incompatible rules and a lack of mutual recognition between standards. Market access requirements imposed in the name of emissions reduction and additional costs placed on carbon-intensive imports may require the Company to bear multiple carbon accounting, certification, and compliance costs in its cross-border operations, potentially constraining its development opportunities.	proactively in low-carbon technology development and process upgrades, reduces product carbon footprints, and enhances its ability to adapt to different climate-related regulatory frameworks.

六、更新与修订

VI. Review and Revision

公司每 2 年联合外部专家对本政策进行修订，并广泛征询外部利益相关方意见，确保政策内容与行业发展趋势、监管要求和利益相关方期望保持一致。发生重大业务调整，如设立海外工厂、并购整合等情形后，公司将及时组织本政策适配性评估，并在必要时及时修订，以适应新的经营环境和管理需求。

The Company will review and revise this Procedure every two years in consultation with external experts and will seek input from a broad range of external stakeholders to ensure that its content remains aligned with industry developments, regulatory requirements, and stakeholder expectations. Following major business changes, such as the establishment of overseas manufacturing facilities or mergers and acquisitions, the Company will promptly assess whether the Procedure remains appropriate and revise it where necessary to reflect the new operating environment and management requirements.

版本更新履历 **Version History**		
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1.0	新建	2025 年 12 月

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1.1	补充新兴风险的描述 Added descriptions of emerging risks	2026 年 4 月 April 2026