		EMEREN GROUP LTD Policy			
File name		EMEREN GROUP Ltd Anti-Fraud and Reporting Mechanism			
Compiling department		Internal Audit	Distribution	All departments of the Company	
File number		RS-ELC-07	Version	03.00	Effective date 2023-8-1


EMEREN GROUP LIMITED

Anti-Fraud and Reporting Mechanism

current version :	V3.0
Last Revision Date:	2023-8-1
Latest Update By:	Chris Wang
Audit & Audit Date:	Chris Wang
Approval:	Group CEO Signature: <i>Gemin Liu</i>
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Revision history

Update	Updated date	Authors	Summary of Major Amendments
1	2023-8-1	Chris Wang	Added bilingual version /Reporting method

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Chapter I General Provisions

In order to combat and prevent all kinds of fraud, strengthen corporate governance and internal control of EMEREN GROUP LIMITED (hereinafter referred to as the "Group"), reduce the risks and regulate business practices, ensure the realization of the long-term goals, stable and healthy development of the group, and protect the legitimate rights and interests of the company and shareholders, this regulation is formulated in accordance with the group's business objectives, Securities and Exchange Commission laws, and requirements of regulatory authorities and in combination with the actual situation of the group.


These regulations mainly define the purposes, concepts, and forms of anti-fraud work; Attribution of responsibility for anti-fraud; Prevention and control of fraud; Report and investigate of anti-fraud cases; Permanent anti-fraud structure and functions; Guidance and supervision of anti-fraud work; Punishment for fraud; Scope of application of the ordinance.

Anti-fraud work aims to standardize all directors and management and ordinary employees' behavior, strictly abide by the relevant laws, industry standards, norms, rules, and regulations, professional ethics .The group establish a good atmosphere, clean working, and diligent dedication to preventing damage to the group and the interests of the shareholders.

Chapter II Concepts and Forms of Fraud

The term "fraud" in this system refers to the behavior of the company's management, governance, employees, or third parties in order to seek their own interests, using deception or other improper and illegal means to damage the legitimate economic interests of the group or damage the country or other organizations. And personal interests improper behavior. One of the following situations is fraud:

- (1) Payment, acceptance of bribes or kickbacks;
- (2) Falsification in completion acceptance, project settlement, contract signing, fund management, and procurement, and gaining self-interest in violation of regulations;
- (3) Illegal use of group assets, embezzlement, misappropriation, or theft of group assets and properties;
- (4) Make the group pay for false transactions;
- (5) Forging or altering accounting records, accounting vouchers, project materials, power of attorneys, certificates, etc.;
- (6) Leaking or selling the business or technical secrets of the group;

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(7) Deliberately concealing, misreporting transactions, recording false transactions, including inflated assets, income, and underestimated liabilities, and issuing incorrect financial reports, thereby making financial statements reading or users misunderstanding and making inappropriate investment and financing decisions;

(8) Conceal or delete important information that should be disclosed outside;

(9) Engaging in economic activities that violate laws and regulations; such as tax evasion, private use of public power, embezzlement, and insider trading;

(10) Other fraudulent acts that damage the interests of the group or the country.

Chapter III Responsibility of Anti-fraud

The management of the group shall be responsible for the occurrence of fraud. The management of the group is responsible for establishing, improving, and effectively implementing anti-fraud procedures and controls including fraud risk assessment and fraud prevention, and self-assessment; The audit committee is responsible for coordinating and directing the group's cross-functional and comprehensive anti-fraud efforts; The group has established a permanent organization for anti-fraud work (audit department) to organize and implement cross-departmental, group-wide anti-fraud work. Each business department undertakes the anti-fraud work of its own department.


Chapter IV Prevention and Control of Fraud

The anti-fraud work of the management of the group mainly includes: advocating the corporate culture of integrity and creating an anti-fraud corporate culture environment; Assessing fraud risks and establishing specific control procedures and mechanisms to reduce the chances of fraud; Establishing a permanent organization for anti-fraud work, receive, investigate, report and put forward suggestions on fraud reports, and accept supervision from the board of directors and the audit committee.

Advocating honesty and integrity in enterprise culture includes but is not limited to the following ways:

(1) The top management insists on leading by example and taking practical actions to comply with the group's systems and norms.

(2) The Group's anti-fraud policies and procedures and related measures shall be effectively communicated or trained within the Group in various forms (through employee handbook, group rules and regulations issue, publicity or OA bulletin, etc.) to ensure that employees receive training on relevant laws and regulations, professional ethics and understand the concepts involved in the code of conduct; Help employees identify legal and illegal, honest and unethical behavior. All employees must

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be aware of the seriousness of the group in preventing fraud and their own responsibility in anti-fraud and strive to improve their anti-fraud mentality and skills;

(3) Conduct anti-fraud training, laws and regulations, and integrity moral education for new employees;

(4) Encourage employees to abide by laws and regulations and engage in acts of integrity and morality in daily work and communication of the Group, and help employees properly deal with conflicts of interest and improper interest temptations in work; And inform all stakeholders directly or indirectly related to the enterprise, including external stakeholders (customers, suppliers, regulators, and shareholders), in appropriate form of the information of the enterprise advocating compliance with the law and the integrity and ethics.


(5) For unethical behavior and dishonest behavior can be reported through the reporting channel for a real name or anonymous report; The group shall formulate and implement effective education and punishment policies.

Assessing fraud risks and establishing specific control mechanisms to reduce the chances of fraud, mainly by the following means:

(1) Management incorporates the fraud risk assessment into the enterprise risk assessment conducted at the beginning of each year (Contains the risk assessment for meeting Section 404 of SOX Act).

Management should identify and assess fraud risks at the group level, business unit level, and key account level, including the importance and possibility of fraud risks. These assessments also include false financial reporting, misappropriation of group assets, and unauthorized or inappropriate income or expenses, and assess the risk of fraud, including board members and senior management.

(2) Implement control measures to reduce the chance of fraud. Management shall establish and adopt measures to identify, prevent and reduce false financial reports or misuse of group assets; All levels and departments of the group shall establish anti-fraud control measures, which may be in different forms, such as approval, authorization, verification, verification, division of rights and responsibilities, work performance review and protection of the group assets. Establish necessary internal control measures in areas with a high risk of fraud, such as fraudulent financial reporting and management overreach, as well as unsolicited procurement and fictitious contracts. These measures include drawing business flow charts and developing management systems that link the risk of business and financial fraud with control measures so as to establish and function a control mechanism at the source of fraud.

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The group conducts background checks on those who are to be hired or promoted to important positions, such as educational background, work experience, and criminal record. The background check process should be formally documented and maintained in employee files.


A permanent organization for anti-fraud shall be established, which shall be responsible for receiving reports, investigations, and reports of fraud and putting forward handling suggestions, and shall accept supervision from the audit committee and the board of directors.

Management's ongoing monitoring of fraud shall be integrated into routine control activities, including routine management and monitoring activities, as well as testing activities for compliance with section 404 of the SOX Act.

Chapter V Reporting, Investigation, and Reporting of cases of fraud

The permanent organization for anti-malpractice shall be responsible for establishing Hotlines, e-mail boxes, and mailing addresses for reporting cases of professional ethics and malpractice, and shall publish the hotline numbers, e-mail addresses, and mailing addresses for reporting cases. As a channel for employees at all levels and all social parties having direct or indirect economic relations with the group to reflect and report the group and its personnel's violation of professional ethics, or to report and expose actual or suspected fraud cases; The hotline also receives complaints and tips on accounting, internal control or audit matters. The permanent anti-fraud organization should streamline this process by establishing written procedures and systems for accepting, retaining, and handling allegations, as well as reports by employees and external third parties, whether real or anonymous and keeping a written record for review by senior management, audit committee and the board.

The permanent organization for anti-fraud work will evaluate and decide whether to investigate suspicious, accused but unproven reports involving ordinary employees jointly with the legal and human resources departments of the group according to their priorities. If the report involves the senior management of the group, the board of directors and the audit committee of the group may approve the report, and then a special investigation team shall be formed by the permanent organization of anti-fraud work of the group and the management personnel of relevant departments to conduct a joint investigation. In the process external experts may also be involved in the investigation, if necessary; The internal control of the affected business unit shall be evaluated and recommendations for improvement shall be made.

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The group anti-fraud permanent office shall file the report materials of the reported and investigated cases in time according to the provisions of filing work. The investigation results of related fraud cases and the work report of the permanent working organization against fraud shall be reported to the board of directors and the audit committee on a quarterly basis according to the nature of the report.


Chapter VI Permanent Organization and Functions of Anti-fraud Work

The group designates the audit department as the permanent organization of the group's anti-fraud work, which is responsible for organizing and implementing the cross-departmental and group-wide anti-fraud work of the group, including taking the lead in organizing all departments of the management to carry out the annual fraud risk assessment; Assist management departments in conducting annual self-assessment of anti-fraud activities; Conduct an independent assessment of the group's anti-fraud efforts; Assist to carry out group anti-fraud publicity activities; The establishment and implementation of anti-fraud control mechanisms by the audit and evaluation group to meet section 404 of SOX Act; Accept and register fraud reports, organize investigation of fraud cases, issue handling opinions and report to the management, audit committee and board of directors. The audit department undertakes the tasks assigned to the permanent anti-fraud body under Chapter V of the ordinance.

As a permanent working institution of the audit committee, the audit department is also responsible for the evaluation report of the audit committee on the group's anti-fraud work plan and development status, and the report on the receipt of reports, investigation results, and handling opinions of fraud cases, and listens to the work guidance of the audit committee and the board of directors.

Auditors should consciously improve against fraud awareness and against fraud technical ability level, keep the due vocational cautiousness, active request and take the initiative to accept the listed securities exchange and regulatory institutions at home and abroad of anti-fraud laws and regulations, industry standards, knowledge, skills training, take the initiative to understand the status of the development of group activities and plans, accounting policies and other relevant rules and regulations.

In view of the fact that relevant organizations outside the Group, such as local government agencies and external audit agencies, may also receive reports of fraud from internal personnel of the group, the audit department shall take the initiative to establish contact, exchange, and carry out necessary cooperation in work with them.

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Chapter VII Guidance and Supervision of anti-fraud work

The management of the group shall not only take anti-fraud work as a part of daily management work, but also actively support the daily work of the permanent organization for anti-fraud work, and provide adequate guarantees in terms of budget, personnel allocation, and working conditions preparation.

A meeting shall be held at any time in case of fraud by the Regional President or above, fraud that has a great impact on the normal operation of the group, impact on the normal issuance of the financial report of the group, misstatement, and other fraud incidents or other important issues. The audit department shall provide an evaluation report on the anti-fraud work plan and development of the group, as well as a report on the receipt of reports, investigation results, and handling opinions of fraud cases.

The audit department shall report the anti-fraud work to the audit committee and the board of directors at least once a year. The board of directors and audit committee shall provide guidance, supervision, and necessary participation in the anti-fraud efforts. Specific performance is as follows:

- (1) Take the lead in participating in and urging the management to establish an anti-fraud cultural environment within the group; Supervise the management in accordance with the group's anti-fraud regulations;
- (2) Audit management's anti-fraud procedures and control measures, including management's identification of fraud risks and implementation of anti-fraud measures;
- (3) To examine and verify the annual fraud risk assessment of the audit department and its work plan and report;
- (4) To examine the possibility that management oversteps its control or otherwise exerts undue influence on the financial reporting process;
- (5) Understand the mechanism of employee reporting and supervise its operation and effectiveness;
- (6) To obtain investigation reports and handle opinions on fraud incidents discovered by the management, internal or external audit; Communicate with external auditors about the group's anti-fraud work.
- (7) Inquire into management's receipt and review of reports concerning confirmed or suspected fraudulent or illegal acts, including the nature, status, and final disposition of the fraudulent acts;
- (8) Understand management's feedback on recommendations by internal and external auditors to strengthen anti-fraud controls;



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- (9) Deeply participate in or assign related personnel to participate in the investigation of major fraud events or related financial personnel fraud events;
- (10) To review the internal audit plan for fraud risks;
- (11) To hear the report of the audit department on the anti-fraud work of the group management;
- (12) Reviewing the accounting standards, policies, and estimates applied by the management;
- (13) Reviewing the situation of significant unusual transactions and related party transactions carried out by the management.


There shall be written records of relevant discussions and instructions made by the audit committee and the board of directors independently and together; It shall also record in written form the management's inquiries, comments, instructions, and results of implementation, and keep them properly for future reference.

The internal audit department shall consider the risk of fraud when formulating and implementing the annual audit plan. The internal audit department shall play a necessary role in guiding and supervising the anti-fraud work of the group. Meanwhile, its work plan and work results shall communicate with the management as necessary and accept the guidance and supervision of the audit committee and the board of directors.

The audit department may, under the authorization of the audit committee and the board of directors of the group, investigate the reported fraud cases independently or together with the business departments of the group; May also be commissioned by management to conduct special fraud investigations on behalf of management and conduct specific assessments of anti-fraud systems and procedures for specific matters. The investigation report, disposal opinion, and evaluation report made by the audit department shall be reported to the senior management, the board of directors, and the audit committee respectively.

Chapter VIII Punishment for Malpractice

In case of fraud, the group shall evaluate and improve internal control in written reports, take appropriate measures against violators, and report the results to internal and necessary external third parties.

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The audit department shall suggest the management of the group impose corresponding internal economic and administrative discipline punishment on all employees who commit malpractices, no matter whether they reach the level of criminal crimes or not. Those whose acts violate the criminal law shall be transferred to judicial organs for handling according to law.

Chapter IX Scope of application

These regulations apply to Emeren Group Ltd and its subsidiaries. Subsidiaries can formulate their own anti-fraud regulations by referring to this regulation and combining them with the specific situation of the group, but the guiding principles and basic methods of anti-fraud should be the same.

Chapter X Supplementary provisions

The internal audit Dept. have the right to the interpretation and revision of these regulations. These regulations shall be implemented as of the date of promulgation.

Complaint Hotline

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Emeren Group Ltd 反舞弊与举报制度

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批准人:	集团CEO
集团CEO签字	<i>Jusmin Liu</i>

本制度修订历史

更新次数	更新日期	修订作者	主要修订摘要
1	2009-02-05	翁雪娣	举报方式更改
2	2019-09-15	王歆	举报方式更改
3	2021-12-18	王歆、邓剑平	适应性修订、举报方式新增
4	2023-09-01	王歆	适应性修订

	Emeren Group Ltd集团公司制度				
文件名称	Emeren Group Ltd及其下属子公司反舞弊与举报制度				
编制部门	内审部	分发部门	公司所有部门		
文件编号	RS-ELC-07	版本	02.00	生效日期	2023-09-22

第一章 总则

第一条 为了打击和预防各类舞弊事件及行为，保证Emeren Group Ltd瑞能集团（以下简称“集团”）的有效公司治理和内部控制，降低集团经营风险，维护集团和股东的合法权益，确保集团经营目标的实现和公司持续稳定健康发展，根据国家法律法规、上市公司规章制度、证券交易市场和监管机构的规定，结合实际情况制定本制度。

第二条 本制度主要明确了反舞弊工作的宗旨、舞弊的概念及形式；反舞弊的责任归属；舞弊的预防和控制；舞弊案件的举报、调查和报告；反舞弊工作常设机构及职能；反舞弊工作的指导和监督；舞弊的处罚；制度适用范围。

第三条 反舞弊工作的宗旨是规范本集团董事、管理层及普通员工的行为，使其严格遵守相关法律、业务流程、集团管理制度及职业道德，树立廉洁从业和勤勉敬业的良好风气，防止损害集团及股东利益的行为发生。

第二章 舞弊的概念及形式

第四条 本制度所称舞弊，是指公司管理层、治理层、员工或第三方为谋取自身利益，采用欺骗等违法违规手段使集团正当经济利益遭受损害的行为，或存在损害国家、其他组织及个人利益的不正当行为。有下列情形之一者属于舞弊行为：

- （一）支付、收受贿赂或回扣；
- （二）在竣工验收、工程结算、合同签署、资金管理、采购中弄虚作假，违规获取自身利益；
- （三）非法使用集团资产，贪污、挪用、盗窃集团资产、财物；
- （四）使集团为虚假的交易事项支付款项；
- （五）伪造、变造会计记录、会计凭证、项目资料、授权书、证书等；
- （六）泄露、贩卖集团的商业或技术秘密；
- （七）故意隐瞒、错报交易事项、记录虚假的交易事项，包括虚增资产、收入和低估负债，出具错误的财务报告，从而使财务报表阅读或使用者误解而作出不适当的投融资决策；
- （八）隐瞒或删除应对外披露的重要信息；
- （九）从事违法违规的经济活动；如偷逃税款、公权私用、职务侵占、内幕交易；
- （十）其他损害集团或国家经济利益的舞弊行为。

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第三章 反舞弊的责任归属

第五条 集团管理层应对舞弊行为的发生承担责任。集团管理层负责建立、健全并有效实施包括舞弊风险评估反舞弊程序控制并进行自我评估，审计委员会承担全面的反舞弊工作的协调和指导工作。集团建立的反舞弊工作常设机构（内审内控部）具体组织及执行跨部门的、集团范围内的反舞弊工作。

第四章 舞弊的预防和控制

第六条 集团管理层的反舞弊工作主要包括：倡导诚信正直的企业文化，营造反舞弊的企业文化环境；评估舞弊风险并建立具体的控制程序和机制，以降低舞弊发生的机会；建立反舞弊工作常设机构，进行舞弊举报的接收、调查、报告和提出处理意见，并接受来自董事会、审计委员会的监督。

第七条 倡导诚信正直的企业文化包括但不限于如下多种方式：

（一）最高管理层坚持以身作则，并以实际行动带头遵守集团各项制度和规范。

（二）集团的反舞弊政策和程序及有关措施应在集团内部以多种形式（通过员工手册、集团规章制度发布、宣传或OA公告等方式）进行有效沟通或培训，确保员工接受有关法律法规、职业道德规范的培训，使其明白行为准则涉及的概念；帮助员工识别合法与违法、诚信道德与非诚信道德的行为。所有的员工必须清楚集团对防止舞弊行为的严肃态度和员工自身在反舞弊方面的责任，并自觉提高反舞弊思想水平。

（三）对新员工要进行反舞弊培训和法律法规及诚信道德教育；

（四）鼓励员工在集团日常工作和交往中遵纪守法和从事遵守诚信道德的行为，帮助员工正确处理工作中发生的利益冲突、不当利益诱惑；并将企业倡导遵纪守法和遵守诚信道德的信息以适当形式告知与企业直接或间接发生关系的社会所有利益相关方，包括外部相关方（客户、供应商、监管机构和股东）。

（五）针对不道德行为和非诚信行为可以通过举报渠道进行实名或匿名举报；集团应制定并实施行之有效的教育和处罚政策。

第八条 评估舞弊风险并建立具体的控制机制，以减少舞弊发生的机会，主要通过以下手段：

（一）管理层在每年年初进行的企业风险评估（含针对为满足《SOX塞班斯法案》404条款而进行的风险评估）时，将舞弊风险评估纳入其中。管理层要在集团层面、业务部门层面和主要帐户层面中进行舞弊风险识别和评估，评估包括舞弊风险的重要性和可能性。这些评估还包括虚假财务报告、集团资产的盗用和未授权或不恰当的收入或支出，以及对包括高层管理人员在内的所有员工进行舞弊风险的评估。

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(二) 实施控制措施以降低舞弊发生的机会。管理层要建立并采取有关确认、防止和减少虚假财务报告或者滥用集团资产的措施；集团各个层次和各个部门应建立反舞弊控制措施，这些措施可以是不同的形式：如批准、授权、核查、核对、权责分工、工作业绩复核以及集团资产安全的保护等。针对发生舞弊行为的高风险区域，如财务报告虚假和管理层越权，以及采购未询价及合同虚构，建立必要的内部控制措施。这些措施包括绘制业务流程图和制定管理制度，将业务舞弊和财务舞弊风险与控制措施相联系，从而在舞弊发生的源头建立控制机制并发挥作用。

第九条 集团对准备聘用或晋升到重要岗位的管理人员进行背景调查，例如教育背景、工作经历、犯罪记录等。背景调查过程应有正式的文字记录，并保存在员工档案中。

第十条 建立反舞弊工作常设机构，负责接收舞弊举报、调查、报告和提出处理意见，并接受来自审计委员会和董事会的监督。

第十一条 管理层对舞弊的持续监督应融入到日常的控制活动中，包括日常的管理和监督活动，也包括为符合《SOX法案》404条款而进行的测试活动。

第五章 舞弊案件的举报、调查、报告

第十二条 反舞弊工作常设机构负责建立职业道德问题及舞弊案件的举报电话热线、电子邮件信箱、举报信邮寄地址等，并将举报热线号码、电子邮箱地址、邮寄地址位置加以公布，作为各级员工及与集团直接或间接发生经济关系的社会各方反映、举报集团及其人员违反职业道德问题的情况，或检举、揭发实际或疑似舞弊案件的渠道；热线还接收包括对有关会计、内部控制或者审计事宜的投诉、举报信息。反舞弊工作常设机构应将这一工作流程化，建立书面程序及制度，规定如何接受、保留、处理指控以及员工实名或匿名、外部第三方实名或匿名举报，并留下书面记录供高级管理层、审计委员会和董事会检查。

第十三条 反舞弊工作常设机构对涉及一般员工的可疑的、被控但未经证实的举报，将视其轻重缓急，会同集团法务、人力资源等部门人员共同进行评估并作出是否调查的决定。若举报牵涉到集团高层管理人员，可以由集团审计委员会批准后，由集团反舞弊工作常设机构人员和相关部门管理人员共同组成特别调查小组进行联合调查。在进行有关调查时，视需要还可使用外部专家参与调查；对受影响的业务单位的内部控制要进行评估并提出改进建议。

第十四条 对举报和调查处理后的舞弊案件报告材料，集团反舞弊常设工作机构按归档工作的规定，及时立卷归档。对有关舞弊案件的调查结果及反舞弊常设工作机构的工作报告按季度向审计委员会报告。

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第六章 反舞弊工作常设机构及职能

第十五条 集团指定审计部为集团反舞弊工作常设机构，负责组织及执行集团反舞弊工作，包括牵头组织区域负责人及各部门进行年度舞弊风险评估工作；协助各部门进行年度反舞弊工作的自我评估；进行集团反舞弊工作的独立评估；协助开展集团反舞弊宣传活动；审核及评估集团为满足《SOX法案》第404条款进行的反舞弊控制机制的建立和实施；受理舞弊举报并进行举报登记、组织舞弊案件的调查、出具处理意见及向管理层和审计委员会报告等事项。审计部承担本制度第五章赋予反舞弊工作常设机构的任务。

第十六条 审计部作为审计委员会的常设工作机构，同时负责对审计委员会就集团反舞弊工作计划、开展情况等提出评估报告，及就舞弊案件的举报接收情况、调查结果及处理意见提出报告，并听取审计委员会、董事会的工作指导。

第十七条 审计人员应当自觉提高反舞弊意识和技术水平，保持应有的职业谨慎，主动接受有关证券交易场所和监管机构反舞弊法律法规、行业准则、知识技能的培训，主动了解集团经营活动发展状况及计划，会计政策和其他有关规章制度。

第十八条 鉴于集团外部的有关机构，如地方政府有关机构、外部审计有关机构，也可能接到来自集团内部人员的对舞弊事件的举报，审计部应主动与其建立联系，交流开展工作上的必要合作。

第七章 反舞弊工作的指导和监督

第十九条 集团管理层要把反舞弊作为日常管理工作的的一部分，也要积极支持反舞弊工作常设机构的日常工作，并从预算、人员配置、工作条件准备上给予充分保障。

第二十条 地区总裁及以上级别人员舞弊事件，导致集团正常经营活动受到较大影响的舞弊事件，影响集团财务报告正常出具或发生错报等舞弊事件等重要情况或重大问题时，随时召开会议。审计部对集团反舞弊工作计划、开展情况等提出评估报告，及就舞弊案件的举报接收情况、调查结果及处理意见提出报告。

第二十一条 审计部应一年至少向审计委员会进行一次反舞弊工作汇报。针对反舞弊工作，董事会和审计委员会应进行指导、监督及必要的参与。具体表现为：

- （一）带头参与、督促管理层建立集团范围内的反舞弊文化环境；监督管理层依照集团反舞弊制度开展工作；
- （二）审核反舞弊程序和控制措施，包括管理层对舞弊风险的认定和反舞弊措施的实施；
- （三）审核审计部每年一次的舞弊风险评估及其工作计划和报告；
- （四）审核管理层跨越控制的可能性，或者其他对财务报告过程能够施加不适当影响的行为；

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(五) 了解员工举报的机制，并监督其运行和有效性；

(六) 取得管理层、内部或外部审计发现的舞弊事件的调查报告和处理意见；并与外部审计沟通集团反舞弊工作情况。

(七) 查问管理层就有关已证实的或疑似舞弊或不法行为的报告的接收和复核，内容包括舞弊行为的性质、状态和最终处理情况；

(八) 了解管理层对内部和外部审计人员提出的关于加强反舞弊控制建议的反馈；

(九) 深入参与或指派相关人员参与对重大舞弊事件或有关财务人员舞弊事件的调查；

(十) 审核针对舞弊风险的内部审计计划；

(十一) 听取审计部对集团管理层反舞弊工作的汇报；

(十二) 复核管理层运用的会计准则、会计政策和会计估计的情况；

(十三) 复核管理层进行的重大非寻常交易、关联方交易的情况；

第二十二条 审计委员会独立进行及一起进行的有关讨论及所作指示，应留有书面记录；并将管理层针对上述机构所作询问、意见、指示的反馈意见、执行结果以书面形式加以记录，并妥善保管备查。

第二十三条 审计部在制定和执行年度审计计划时要考虑舞弊风险。审计部在集团反舞弊工作中应发挥必要的指导和监督作用，同时其工作计划和工作成果要与管理层进行必要沟通，并接受审计委员会和董事会的指导和监督。

第二十四条 审计部可以在集团审计委员会授权下进行独立的或与集团业务部门一道进行被举报舞弊案件的调查；也可以接受管理层委托，为管理层进行特别舞弊事项调查，及针对特别事项进行反舞弊制度及流程的专门评估。审计部所作调查报告、处理意见、评估报告应向高级管理层、审计委员会分别报告。

第八章 舞弊的处罚

第二十五条 集团发生舞弊案件后，在整改措施中应有评估和改进内部控制的书面报告，对违规者采取适当的措施，并将结果向管理层通报。

第二十六条 所有犯有舞弊行为的员工，无论是否达到刑事犯罪的程度，审计部均应建议集团管理层按有关规定予以相应的内部经济和行政纪律处罚；行为触犯刑法的，移送司法机关依法处理。

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第九章 适用范围

第二十七条 本制度适用于瑞能集团,集团所属子公司可参考此制度并结合集团具体情况制订本公司的反舞弊制度,但反舞弊的指导原则和基本方法应该是一致的。

第十章 附则

第二十八条 本制度由内审内控部负责解释和修订。本制度自文件生效之日起开始执行。

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