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Tai'an Municipality Taishan Finance and Investment Group Co., Ltd.

泰安市泰山财金投资集团有限公司

Sustainable Finance Framework

可持续融资框架

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## 1. Introduction 基本简介

### 1.1 About Tai'an Municipality Taishan Finance and Investment Group Co., Ltd. 泰安市泰山财金投资集团有限公司

Founded in August 2017, Tai'an Municipality Taishan Finance and Investment Group Co., Ltd. (the Group) is a comprehensive investment and operating company that serves the improvement of urban functions and real economy development in Tai'an City, Shandong Province. The Group is directly and wholly-owned by the Tai'an Finance Bureau, a government organ of the Tai'an Municipal Government. Since its establishment, the Group has been taking a pivotal role in the investment, construction and operation of the urban infrastructure in Tai'an City. The Group has diverse business and investments in multiple industries including infrastructure construction, public utilities, real estate sales, cableway business and financial leasing business. Leveraging on the development of Tai'an City, strong shareholder's support and its stable business model, the Group has undertaken and completed a number of development projects which are of strategic importance to Tai'an City. The Group primarily engages in infrastructure construction, public utilities services and real estate sales businesses.

泰安市泰山财金投资集团有限公司成立于2017年8月，是一家致力于山东省泰安城市功能改善和实体经济发展的综合性投资经营公司，由泰安市财政局全资控股。集团自成立以来，一直在泰安市基础设施的投资、建设和运营方面发挥着关键作用。集团在基础设施建设、公用事业、房地产销售、索道业务、融资租赁业务等多个行业拥有多元化的业务和投资。集团依托泰安市的发展、股东的大力支持和稳定的经营模式，承接并完成了一系列对泰安市具有战略意义的开发项目。

The Group adheres to the integration of resources to strengthen its platform, manages funds to increase capital, takes multiple measures to diversify its financing sources, and seeks balance to promote its business development. The Group focuses on the traditional investment and financing business and development of the real economy to improve its comprehensive strength and ensure the realisation of economic benefits and social benefits. The Group intends to maintain a strong foothold in Tai'an City and to play a crucial role in the overall development and operation of Tai'an City, by focusing on businesses that align with development strategies and long-term development of Tai'an City and Shandong Province.

集团坚持资源整合，强化平台，管理资金增资，采取多种措施使融资来源多样化，寻求平衡并促进业务发展。本集团注重传统的投融资业务和实体经济的发展，以提高其综合实力，确保经济效益和社会效益的实现。集团拟通过重点发展与泰安市和山东省的发展战略和长期发展相结合的业务，以泰安市为集团业务立足点，并在泰安市的整体发展和运营中发挥关键作用。

## 1.2 The Objective of the Group's Sustainable Finance Framework 集团可持续融资框架的指导方针

The 14th Five-Year Plan for National Economic and Social Development and Long-Range Objectives through the Year 2035 of Tai'an City (the "14th Five-Year Plan"), including the following major development objectives:

泰安市国民经济和社会发展第十四个五年规划和2035年远景目标纲要中包括以下主要发展目标

- Efforts shall be intensified to establish a wellness paradise, which is characterized by a more robust urban-rural public health and medical system, an optimized layout of medical institutions, and the fundamental establishment of a health industry chain centered on medical rehabilitation, elderly care and wellness, as well as leisure and fitness.

着力打造康养福地，其中提到城乡公共卫生医疗体系更加健全，医疗机构布局更加完善。医疗康复、养老养生、休闲健身为主体功能的健康产业链基本形成。

- Taking the lead in establishing ecological green spaces. It is mentioned that the ecological environment continues to improve. Remarkable achievements have been made in the construction of a city that harmoniously integrates mountains, waters, and ecology, effectively establishing the Tai'an model of prioritizing ecological conservation and pursuing green development.

率先建成生态绿地，其中提及生态环境持续改善，山水生态城市建设取得明显成效，基本建成生态优先绿色发展的泰安样板。

Meanwhile, the 14th Five-Year Plan of Tai'an City also highlights the the policy of giving priority to employment, encompassing all-encompassing efforts to expand total employment, improve the employment structure, elevate the quality of employment, and foster a synergistic development among industries, enterprises, entrepreneurship, and employment ('four-in-one' approach). This comprehensive strategy aims to ensure that everyone has equal opportunities and platforms for employment, enabling them to fulfill their personal aspirations and realize their life values.

同时，泰安市“十四五”规划中也提出“强化就业优先政策”，千方百计扩大就业总量，改善就业

结构，提升就业质量，推动产业、企业、创业、就业“四业联动”，使人人享有平等就业、实现人生价值的机会和舞台。

The Group is an investment and financing platform with sustainable development capabilities and serves the municipal construction and economic and social development of Tai'an City. It is a core body to implement the investment and financing strategy of Tai'an Municipal Government. The Group takes sustainable development very seriously, and integrates the philosophy of sustainable development into its overall business strategy, investment, construction, and operations.

集团作为具有可持续发展能力的投融资平台，服务于泰安市建设和经济社会发展。是实施泰安政府投融资战略的核心主体。集团高度重视可持续发展，将可持续发展理念融入整体经营战略、投资、建设和运营中。

The Group has adopted strict environmental and social measures and assessments to ensure compliance with national laws and regulations on sustainable development. As the comprehensive investment and operating company in Tai'an City, the Group undertakes the responsibility for actively guiding the direction of government investment in accordance with the requirements of national regulations of sustainable development and industrial layout. The Group is subject to environmental laws and regulations governing air pollutants, noises, hazardous substances, water and waste discharge and other environmental matters promulgated by the governmental authorities in the PRC. The Group believes that it complies in all material respects with applicable environmental laws and regulations. As so far, the Group is not aware of any environmental proceedings or investigations to which it is or might become a party.

集团采取严格的环境和社会措施及评估，确保符合国家可持续发展的法律法规。作为泰安市综合性投资运营公司，集团承担着按照国家可持续发展法规要求和产业布局，积极引导政府投资方向的责任。集团受中国政府部门颁布的有关空气污染物、噪音、有害物质、水和废物排放以及其他环境事项的环境法律法规的约束，并在所有重大事项方面均遵守适用的环境法律、法规。截至目前，集团尚未收到相关环保处罚。

## 2. Sustainable Finance Framework 可持续融资框架

The Framework has been developed to demonstrate how the Group could fund projects that would deliver positive social impacts and foster sustainable practices in support of its sustainability strategy through Sustainable Financing Transactions (“SFTs”).

本框架旨在展示集团如何通过可持续融资交易（“**可持续融资交易**”），资助能够产生积极社会影响，并促进可持续实践的项目，以支持集团的可持续发展战略。

SFTs will include bonds, loans and other forms of debt financing instruments, the proceeds of which will be applied to eligible sustainable projects (“Eligible Projects” or “ESPs”) under the Framework.

可持续融资交易，将包括债券、贷款和其他类型的债务融资工具，并按照本框架中所称合格项目使用募集资金。

- Bonds issued under the Framework will be aligned with the Green Bond Principles 2021 (with June 2022 Appendix 1) (“**GBP2021(with June 2022 Appendix 1)**”), Social Bond Principles 2023 (“**SBP2023**”), and Sustainability Bond Guidelines 2021 (“**SBG2021**”) by International Capital Market Association (“ICMA”), or as they may subsequently be updated;

根据框架发行的债券，将遵循国际资本市场协会发布的《绿色债券原则2021》（含2022年6月附录I）、《社会责任债券原则2023》和《可持续发展债券原则2021》及后续不时修订的相关规定；

- Loans issued under the Framework will be aligned with the Green Loan Principles 2023 (“**GLP2023**”), Social Loan Principles 2023 (“**SLP2023**”) or as they may be subsequently amended by Asia Pacific Loan Market Association (“**APLMA**”), the Loan Market Association (“**LMA**”) and the Loan Syndications and Trading Association (“**LSTA**”) from time to time.

根据框架发行的贷款，将遵循亚太贷款市场协会、贷款市场协会和银团贷款和交易协会，发布的《绿色贷款原则2023》和《社会责任贷款原则2023》及后续不时修订的相关规定。

For each SFT, the Group is committed to aligning with the following elements:

针对每笔可持续融资交易，集团承诺将遵循如下方面的要求：

- Use of Proceeds 募集资金用途
- Process for Project Evaluation and Selection 项目评估和遴选流程
- Management of Proceeds 募集资金管理
- Reporting 报告

## 2.1 Use of Proceeds 募集资金用途

An amount equivalent to net proceeds from each SFT will be used exclusively to finance and/or refinance, in whole or in part, new or existing assets and projects aligned with one or more of the following eligible green and/or social categories. Refinancing of Eligible Projects will have a look-back period of no longer than **【X】** months from the time of issuance. The Group is committed to fully allocating the net proceeds of each SFT on a best effort basis within **【X】** months of issuance.

每一项可持续融资交易所募集资金或等额及资金将专用于集团符合下表筛选标准（“筛选标准”）的合格项目融资或再融资，再融资项目最长回溯期为x年，集团预计其框架下的每笔融资工具发行将尽量在发行之日起其x年内完成分配。

2.1.1 Eligible Green Projects 合格绿色融资项目

The Eligible Green Project Categories that may be utilised under the Framework, together with associated selection criteria are set out below:

可在本框架下使用的合格绿色融资项目类别以及相关的选择标准如下列示：

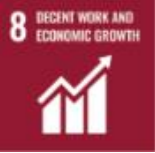

Green Projects Categories 绿色融资项目类别	Eligibility 合格标准	UN SDG Mapping 联合国可持续发展目标		
<div><div>- Environmentally sustainable management of living natural resources and land use</div><div>- 生物资源和土地资源的环境可持续管理</div></div>	<div><div>➤ Develop/redevelop green landscapes that facilitate the preservation or restoration of natural landscapes and enhance the ecological integrity.</div><div><div>- Examples would include but not limited to construction of eco-sightseeing, recreation, culture, sports, and health care facilities based on natural resources without damaging surface vegetation, biodiversity.</div><div>开发/重新开发有利于保护或恢复自然景观并增强生态完整性的绿地项目。</div><div><div>- 包括但不限于：在不破坏地表植被、生物多样性和生态系统的前提下，依托自然景观资源开展的游览观光、休闲体验、文化体育、健康养生等设施建设。</div></div></div></div> <tr><td colspan="2"></td><td><div><div>15 LIFE ON LAND</div><div></div></div></td></tr>			<div><div>15 LIFE ON LAND</div><div></div></div>
		<div><div>15 LIFE ON LAND</div><div></div></div>		

2.1.2 Eligible Social Projects 合格社会责任融资项目

The Eligible Social Project Categories that may be utilised under the Framework, together with associated selection criteria are set out below:

可在本框架下使用的合格社会责任融资项目类别以及相关的选择标准如下列示：



Social Projects Categories 社会责任融资项目类别	Eligibility Criteria 合格标准	UN SDG Mapping 联合国可持续发展目标
<ul style="list-style-type: none"> <li>- Employment generation</li> <li>- 促进就业</li> </ul>	<p>➤ Investments in projects that have the capacity to generate employment and prevent unemployment stemming from socioeconomic crises. For example construction of industrial parks and logistics facilities targeted for adding value to generating employment and providing additional income opportunities for local rural work force.</p> <p>Target Population:</p> <ul style="list-style-type: none"> <li>- rural residents with subdued employment prospect due to adverse socioeconomic changes, or</li> <li>- those living in underprivileged areas with less than adequate income from farm work.</li> </ul> <p>投资于有能力创造就业机会和防止因社会经济危机而造成的失业的项目。例如，建设工业园区和物流设施，以增加就业价值，并为当地农村劳动力提供额外的收入机会。</p> <p>目标人群：</p> <ul style="list-style-type: none"> <li>- 由于社会经济变化，导致就业前景低迷的农村居民，或</li> <li>- 生活在贫困地区、农活收入不足的人。</li> </ul>	
<ul style="list-style-type: none"> <li>- Access to essential services</li> <li>- 基本服务需求</li> </ul>	<p>➤ Investments and expenditures in projects that aims for provision of affordable and accessible healthcare for the public and vulnerable groups. Examples include hospitals and medical compounds that provide rehabilitation, long-term care, and elderly care etc.</p>	

	<p>Target Population:</p> <ul style="list-style-type: none"> <li>- lower income elderly individuals afflicted with illness, who are in need of accessible and affordable medical care.</li> </ul> <p>提供公共、可负担的医疗服务设施的投资和支出。包括但不限于提供康复、长期护理和老年人护理的医院和医疗机构等。</p> <p>目标人群：</p> <ul style="list-style-type: none"> <li>- 低收入的患病老年人，需要可获得和负担得起的医疗保健。</li> </ul>	
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### 2.1.3 Exclusion List 排除清单

In any case, ESPs (including the temporary placement of unallocated proceed) exclude the type of activities listed in the latest International Finance Corporation Exclusion List as well as projects supporting and/or related to the fossil fuel industry:

在任何情况下，符合条件的资产/项目（包括临时处理未分配的募集资金），不应包括在最新的国际金融公司排除清单中列出的以及支持和/或与化石燃料产业相关的下列活动类型：

- Production or trade in any product or activity deemed illegal under host country laws or regulations or international conventions and agreements, or subject to international bans, such as pharmaceuticals, pesticides/herbicides, ozone-depleting substances, polychlorinated biphenyls (PCBs), wildlife or products regulated under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

任何根据东道国法律或法规或国际公约和协议或根据国际禁令被视为非法的产品或活动的生产或贸易，如药物、杀虫剂／除草剂、破坏臭氧层物质、多氯联苯、受到《濒危物种公约》管辖的野生动物或产品。

- Production or trade in weapons and munitions.

武器和弹药的生产或贸易。

- Production or trade in alcoholic beverages (excluding beer and wine).

酒精饮料（不包括啤酒和葡萄酒）的生产或贸易。

- Production or trade in tobacco.

烟草的生产或贸易。

- Gambling, casinos, and equivalent enterprises.

赌博、赌场和同等企业。

- Production or trade in radioactive materials. This does not apply to the purchase of medical equipment, quality control (measurement) equipment and any equipment where any international financial company considers the radioactive source to be trivial and/or adequately shielded.

放射性材料的生产或贸易。不适用于购买医疗设备、质量控制（测量）设备以及任何国际金融公司认为放射源微不足道并且／或得到充分屏蔽的设备。

- Production or trade in unbonded asbestos fibres. This does not apply to the purchase and use of bonded asbestos cement sheeting where the asbestos content is less than 20 percent.

无粘结石棉纤维的生产或贸易。不适用于购买和使用石棉含量低于20%的粘结石棉水泥板。

- Drift net fishing in the marine environment using nets over 2.5 kilometres in length.

在海洋环境中使用长度超过2.5公里鱼网的流网捕鱼。

- Production or activities involving harmful or exploitative forms of forced labour/harmful child labour.

涉及有害的或剥削形式的强迫劳动 / 有害的童工 的生产或活动。

- Commercial logging operations for use in primary tropical forest.

在原始热带雨林进行的商业伐木作业。

- Production or trade in wood or other forestry products other than from sustainably managed forests.

木材或其它林业产品的生产或贸易，可持续管理森林产品除外。

- Projects related to fossil fuel.

化石燃料相关项目。

## 2.2 Process for Project Evaluation and Selection 项目评估与遴选过程

The evaluation and selection process ensures that an amount equivalent to net proceeds from each SFT will be allocated to projects that meet the criteria set out in the Use of Proceeds under the Framework.

项目评估与遴选过程确保了有等量的净募集资金被分配给符合框架中“募集资金用途”中要求的项目。

The Group has established a Sustainable Financing Team (the “**Team**”), which is dedicated to ensuring that the proceeds from each SFT will be allocated to eligible projects under the Framework. The Team will also be responsible for managing any future updates of the Framework, including any expansion of requirements on the use of proceeds. The Team consists of representative of senior management at the Group’s level and senior representatives from the following departments, including:

集团还设立了可持续金融工作组（“**工作组**”）专门负责确保每笔可持续融资资金将被分配框架下的合格项目。同时，该工作组也会负责管理框架日后的任何更新，包括对资金使用的额外要求。该工作组由来自以下部门的高级管理人员和部门代表组成，包括：

- Engineering Department 工程部
- Strategic Development Department 战略发展部
- Financial Audit Department 财务审计部

The Team will hold meetings on an annual basis to discuss and select ESPs according to the Eligibility Criteria defined in section 2.1 of the Framework.

工作组将每年开展会议根据本框架2.1中的筛选标准，讨论和选择合格的可持续项目。

The Team is responsible for:

工作组承担以下职责：

- Evaluating the compliance of projects with the Eligibility Criteria outlined in the Use of Proceeds under the Framework;

评估项目是否符合框架下募集资金用途中概述的资格标准；

- Approving the inclusion of pre-selected Eligible Projects in Sustainable Project List (the Team has full discretion to object the inclusion of any project);

批准将预选合格项目纳入可持续项目清单（工作组有充分的自由裁量权反对纳入任何项目）；

- Monitoring and managing the Sustainable Project List. The Group will maintain a register to keep track the use of net proceeds of the SFTs through the internal information system on an annual basis;

监控和管理可持续项目清单。公司将通过内部信息系统定期维护台账，以跟踪可持续融资交易净募集资金的使用情况；

- Replacing projects that no longer meet the Eligible Criteria or due to any divestments;

更换不再符合资格标准或因任何原因而产生撤资的项目；

- Observing the development of sustainable financing market and approving updates to this Framework accordingly to reflect relevant changes in our corporate strategy or market development.

观察可持续融资市场的发展并相应地批准对本框架的更新，以反映公司战略或市场发展的相关变化。

The Team will ensure that each ESP not only aligns with the Use of Proceeds section of the Framework but also adheres to the mission and vision that are applicable to the Group, as well as all local laws and regulations. The ESPs will also be selected with reference to the United Nations Sustainable Development Goals. At the same time, the Team will assess each project by its feasibility study report, Environment Impact Assessment Report and other information to ensure that project's environmental and social risks are at a controllable level.

工作组将确保选定的合格可持续项目不仅遵守本框架的资金使用要求，而且遵守公司的使命与愿景，以及当地法律法规，选择项目时将牢记联合国可持续发展目标。同时，工作组还将通过评估项目可行性研究报告、环境影响评价报告和其他信息确保项目环境和社会风险处于可控水平。

### 2.3 Management of Proceeds 募集资金管理

The Group intends to allocate the net proceeds to finance or refinance the ESPs, which are selected according to the Eligibility Criteria with the evaluation and selection process outlined above.

公司将使用上述评估和选择标准选择合格的可持续项目，并择时将募集资金用于项目的融资或再融资。

The net proceeds or the equivalent amount of the net proceeds of each SFT will be deposited in **general funding accounts**, which will then be earmarked for allocation to the Eligible Projects in accordance with the Framework. Net proceeds of each SFT awaiting allocation will be held in accordance with the Group's normal liquidity management policy. The Team will track the allocation of net proceeds from the issuance of any SFTs to Eligible Projects.

每笔可持续融资所得款项净额或等额基金将存入公司的一般资金账户，然后根据框架分配给合格项目。闲置募集资金将根据公司的正常流动性管理政策持有。工作组将跟踪从融资工具发行到合格项目使用的净募集资金分配情况。

The Group will maintain a register to keep track the use of an amount equivalent to net proceeds of each SFT through the internal information system, and the Team will review the Sustainable Project List annually. If any of the Eligible Projects cease to fulfil requirements of Use of Proceeds under the Framework, the Group will identify other projects that comply with the Framework and re-allocate to those assets as soon as is practicable. The balance of the tracked net proceeds will be on a best effort basis annually adjusted to match allocations to Eligible Projects made during the outstanding of the SFT(s).

公司将通过内部信息系统保存一份登记册，以跟踪每笔可持续融资净募集资金的使用情况。此外，工作组将每年审查可持续项目清单，如果任何合格项目不再满足框架下的募集资金用途要求，公司将确定符合框架的其他项目，并尽快重新分配到符合要求资产。公司将每年跟踪募集资金和调整募集资金净额余额，以匹配符合条件的可持续项目的融资需求。

The register will contain the following information:

资金登记册将包含以下信息：

- Type of Funding Transaction :
- 融资交易类型：
  
- Key information includes issuer/borrower entity, transaction date, the principal amount of proceeds, repayment or amortization profile, maturity date; interest or coupon, the ISIN number etc.
- 包括发行人/借款人实体、交易日期、募集本金、还款或摊销情况、到期日、利息或息票、ISIN 号码等的关键信息
  
- Allocation of Use of Proceeds
- 款项使用分配：
  
- Name and description of the eligible projects to which the proceeds of the SFT have been allocated in accordance with the Framework
- 根据本框架分配可持续融资资金的合格项目名称、描述
  
- Amount and date of the SFT proceeds allocated to each eligible project
- 分配给每个合格项目的可持续融资资金的金额和日期
  
- The remaining balance of unallocated proceeds is yet to be earmarked for eligible projects
- 尚未投入具体合格项目的闲置募集资金金额
  
- Other relevant information such as information in relation to temporary investment for unallocated proceeds (the investment amount and investment type)
- 闲置募集资金临时投资信息等其他相关信息（投资金额及投资类型）

Any remaining balance of issuance proceeds that are not yet allocated to the ESPs will be:

尚未分配给符合条件的可持续项目的任何募集资金余额将：

- held in temporary investment instruments that are assets with high liquidity and safety



such as cash or cash equivalent instruments; or

持有属于高流动性和高安全性资产的临时投资工具，如现金或现金等价物工具；

- held in temporary placements that do not include projects, assets or activities that are inconsistent with the nature of green and/or social debt instruments.

进行临时的投资，投资标的不包括与绿色和/或社会债务工具性质不一致的项目、资产或活动。

## **2.4 Reporting 报告**

The Group will provide information on the allocation of the net proceeds or equivalent amount of the net proceeds of the SFTs via the website, social media, or report. Such information will be updated on an annual basis until all the net proceeds of the SFTs have been fully allocated.

公司将通过网站、社交媒体或报告等方式提供可持续融资工具净募集资金或等值净收益分配情况信息，该信息每年更新一次，直至可持续融资工具净募集资金全部分配完毕。

### **2.4.1 Allocation Reporting 分配报告**

The report includes but not limited to:

报告内容包括但不限于：

- Amount of allocated proceed by Eligible Categories, with a brief description of green and/or social projects;

按照项目类别披露募集资金分配情况，包括项目简要描述；

- The remaining balance of funds which have not yet been allocated;

闲置募集资金金额

- Share of financing vs. refinancing.

分配给融资与再融资资金份额

## 2.4.2 Impact Reporting 影响报告

Where possible, the Group will report on the environmental and/or social impacts associated with the Eligible Projects.

可行的情况下，公司将披露合格项目的环境和/或社会影响。

Impact Report may contain, on a best effort basis and subject to data availability, such as but not limited to the following information:

基于最大努力和数据可得性，影响报告或将包括以下信息：

Eligible Project Category 符合条件的项目类别	Impact Indicators 影响指标
Environmentally sustainable management of living natural resources and land use 生物资源和土地资源的环境可持续管理	➤ Area of green landscape conserved/enhanced/created (in km <sup>2</sup> ) 保护/改善/创造的绿色景观面积 (km <sup>2</sup> )
Employment generation 促进就业	➤ Number of new jobs generated ➤ Average increase of individual income for the benefited population 创造的就业岗位数量 受益人口平均个人收入增长
Access to essential services 基本服务需求	➤ Number of individuals/households benefitted 受益人口/家庭数量

### 1. External Review 外部评审

The Group has engaged CCX Green Finance International Limited as the external reviewers to evaluate the appropriateness of the Framework, and alignment with the GBP, SBP, SBG, GLP and SLP.

公司聘请中诚信绿金国际有限公司作为外部评估机构，以评估可持续融资框架和绿色债券原则、社

会责任债券原则、可持续发展债券原则、绿色贷款原则、社会责任贷款原则的符合性。