



## 一、目的 Purpose:

為針對可能威脅本公司經營的不確定因素，進行系統性管理，特訂定此風險管理政策暨程序書。

## 二、範圍 Scope

本公司及所屬子公司依照整體營運方針來定義各類風險，建立及早辨識、準確衡量、有效監督與控管之風險管理機制，預防可能損失；依據內外環境變化，持續提出對策改善管理實務，達成風險有效控管及公司資源配置最佳化。

## 三、定義 Definition

3.1 風險管理是高階主管、管理者和在各級組織中所有員工的責任；各級組織必須遵循本政策來執行風險管理與評估機制。

3.2 風險管理治理架構:

3.2.1 董事會：本公司董事會為公司風險管理之最高單位，以遵循法令，推動並落實公司整體風險管理為目標，明確瞭解企業所面臨之風險，確保風險管理之有效性，並負風險管理最終責任。董事會直接監督公司泛策略面、資安等之重大風險。

3.2.2 審計委員會：負責監督公司泛營運面風險之管控。

3.2.3 風險管理小組：本公司設置風險管理小組，由經營管理總經理和營運長擔任共同召集人。風險管理小組負責執行泛營運面風險管理之權責單位，每年年底啟動主要風險評估與因應計畫，每季開會檢討，並視需要機動召開會議。風險管理小組每年至少兩次就重要風險議題向審計委員會報告。董事會直接監督之重大風險議題和年度總結報告則向董事會報告。

3.2.4 內部稽核：職司內部控制及內部稽核，主要由審計委員會督導，每年依風險評估提交年度稽核計畫，並視需要查核風險管理機制之落實狀況，或是特定風險因應措施之執行狀況。

3.2.5 各功能單位：功能單位主管負有日常風險管理之責任，負責分析及監控所屬職責內之相關風險，確保風險控管機制與程序有效執行。



#### 四、作業內容及步驟 Operation Content and Procedure:

本公司風險管理流程包括：風險辨識、風險衡量、回應措施、持續檢討監督、報告與揭露。

- 4.1 風險辨識：風險管理小組與各功能單位依重大性原則，進行與公司泛營運相關之市場/客戶、供應鏈、財務、法務、人力資源、資安、氣候、環境等面向之風險辨識與評估（參考附件 7.1 風險項目評估表）
- 4.2 風險衡量：辨識可能面對之風險項目後，風險之衡量包括風險之分析與評估，主要以下列兩因子來衡量(參考附件 7.2 風險量化定義及風險地圖)：
  - I. 風險發生之機率
  - II. 一旦發生時，其所造成之負面衝擊程度依據上述二因子來繪製風險地圖，評估風險對公司之影響程度，作為後續擬定風險控管之優先順序及回應措施之參考依據。衝擊程度以具體量化為原則，如難以量化則以文字表達方式說明之。
- 4.3 回應措施：各功能單位衡量及彙整風險之同時，提出各項風險應採取之適當回應措施，以利降低風險至可接受之剩餘風險（參考附件 7.3 風險衡量與因應措施）。
- 4.4 持續檢討監督：除 3.2 風險管理治理架構所提及之監督責任外，各功能單位為其職責相關風險之直接當責者，應將風險評估和控制納入日常承辦作業中，有必要時並呈報風險管理小組。

4.5 報告與揭露：風險管理之報告機制詳 3.2 風險管理治理架構之相關內容。揭露除依主管機關規定外，並於年報、公司網頁、或永續報告書中揭露與風險管理有關資訊。

## 五、本政策暨程序書之建置與修訂

本政策暨程序書之建置需經過董事會通過，其修訂亦同。

## 六、參考文件 References Documents

N/A

## 七、參考使用表單 Reference Template

本政策暨程序書採用之相關表單和風險量化定義如下附表，使用者得依據實際評估和管理需求機動調整之：

### 7.1 風險項目評估表

XX 風險項目評估表

編號	風險項目	說明內容	發生 機率	衝擊 影響	營運衝擊說明	因應對策 初步提案	Owner
01							
02							
03							
04							
05							

## 7.2 風險量化定義及風險地圖

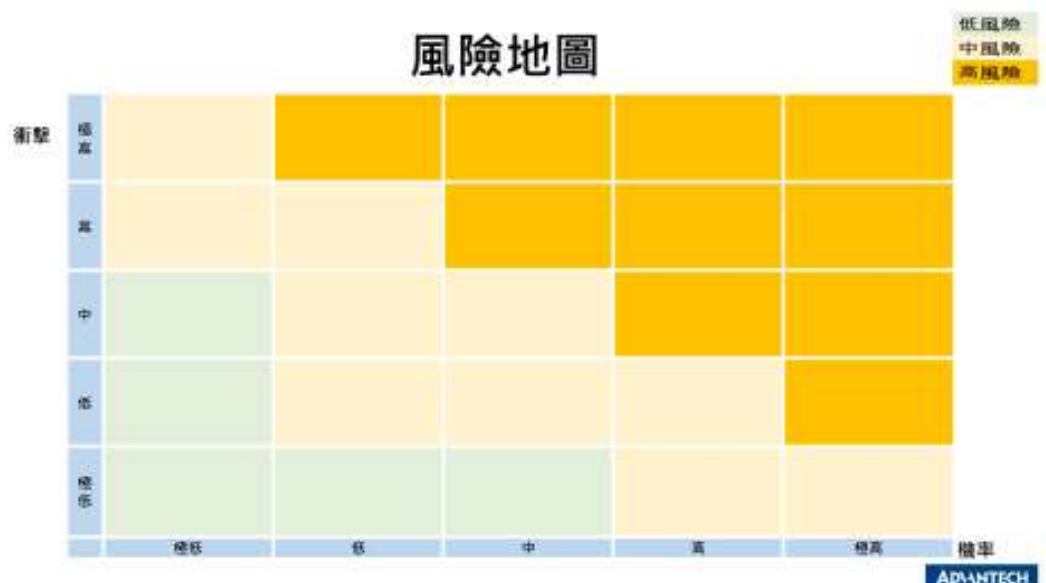
### 7.2.1 風險量化定義

- 以二個維度、五個級別量化風險程度
  - (X軸) 當年度發生機率
  - (Y軸) 產生衝擊: 針對營收或成本費用之衝擊影響來設算

(X) 風險機率 %	
極高	>80%
高	60%~80%
中	40~60%
低	20~40%
極低	<20%

(Y) 風險衝擊影響 \$\$ (USD M)		
衝擊程度	年營收	成本/費用
極高	>200	>30
高	101~200	16~30
中	21~100	4~15
低	11~20	1~3
極低	<10	<1

### 7.2.2 風險地圖



## 7.3 風險衡量與因應措施

## 01 [風險項目名稱]

背景說明	最大營運衝擊設算	初步因應措施

**I. Purpose:**

In order to systematically manage uncertain factor which might impose threat to company operation, this Risk Management Policy and Procedures is specially formulated.

**II. Scope**

The company and its subsidiaries define all type of risks in accordance with the overall operation direction, establish a risk management mechanism for early identification, precise measurement, effective supervision and control, so that to prevent possible losses; based on internal and external environmental changes, continue to propose countermeasures to improve management practices, and achieve effective risk control and optimize company resource allocation.

**III. Definition**

3.1 Risk management is the responsibility of senior executives, managers and all employees in organizations at all levels; organizations at all levels must follow this policy to implement risk management and evaluation mechanisms.

3.2 Risk management governance structure :

3.2.1 Board of Directors: The board of directors of the company is the highest governing entity for company risk management. It aims to comply with laws and regulations, promote and implement the Company's overall risk management, clearly understand the risks faced by the company, ensure the effectiveness of risk management, and bear the ultimate responsibility for risk management. The board of directors directly supervises the Company's major risks such as pan-strategic and cyber security.

3.2.2 Audit Committee: Responsible to supervise pan-operational risk of the company °

3.2.3 Risk Management Team : The company has set up this task force, with the Corporate President of General Operation and the Chief Operating Officer serving as co-chairman. The Risk Management Team is responsible for implementing pan-operational risk management. It initiates major risk assessments and response plans at the end of each year, meets quarterly for review, and flexibly



convenes meetings as needed. The Risk Management Team reports to the Audit Committee on important risk issues at least twice a year. Major risk issues directly supervised by board and annual summary report are directly reported to the board of directors.

- 3.2.4 Internal audit: Internal control and internal audit are mainly supervised by Audit Committee. The annual audit plan is submitted every year based on the risk assessment, and the implementation of the risk management mechanism or the implementation of specific risk response measures is reviewed as necessary.
- 3.2.5 Each functional unit: The head of the functional unit is responsible for daily risk management, and is responsible for analyzing and monitoring the relevant risks within their responsibilities to ensure the effective implementation of risk control mechanisms and procedures.



#### IV. Operation Content and Procedure

Risk Management Process includes risk identification, risk assessment, risk mitigation strategy, continuous monitoring, reporting and disclosure.

##### 4.1 Risk Identification

Risk Management Team and function departments identify and evaluate, with significant principle, pan-operation risks such as market/customer, supply chain, finance, legal, human resource, cyber security, climate and environmental change, and so on. (Refer to 7.1 Risk Summary Table)

##### 4.2 Risk Assessment



After possible risks are identified, those risks are assessed, including risk analysis and risk measurement, mainly with below two factors (Refer to 7.2 *Risk Assessment and Risk Heat Map*):

I. Likelihood of Occurrence

II. Negative Impact Scale that a particular risk is experienced

Risk Heat Map are as well developed with the evaluations of above-mentioned two factors, which is to present the result of the evaluations and to be further referred for risks prioritization and mitigation strategy planning. The impact scales are principally quantitative, or qualitative with descriptive texts when quantification is not possible

#### 4.3 Risk Mitigation Strategy

While function departments assess and summarize risks, they in the meantime propose the mitigation strategy and action plans to each risk items, so as to reduce the risk to an acceptable residual level. (Refer to 7.3 *Risk Action Plan Table*)

#### 4.4 Continuous monitoring

In addition to the responsibility of monitoring mentioned by 3.2 *Risk Management Governance Structure*, function departments have the accountability of the risk management in relation to their job responsibilities. Function departments shall take into consideration the related risk evaluation and risk management for their daily operation, and shall escalate to Risk Management Team when necessary.

#### 4.5 Reporting and Disclosure

The reporting mechanism of risk management could be refereed to 3.2 *Risk Management Governance Structure*. In addition to disclosure in compliance with the regulations issued by the Authority, the information of our risk management shall be as well disclosed in corporate annual report, corporate website, or corporate sustainability report.

### V. Release and Revision of the Policy and Procedure

It needs BOD approval to release and/or revise this Policy and Procedure.

### VI. References Documents

N/A

風險管理政策暨程序書  
Risk Management Policy  
and Procedure

## VII. Reference Template

Risk summary tables and risk assessment templates are provided as below.  
User is allowed to modify the format for the actual management and assessment need.

### 7.1 Risk Summary Table

#### XX Risk Summary

No	Risk Item	Risk Description	Likelihood	Impact	Analysis Description	Risk Mitigation Strategy	Owner
01							
02							
03							
04							
05							

## 7.2 Risk Assessment and Risk Heat Map

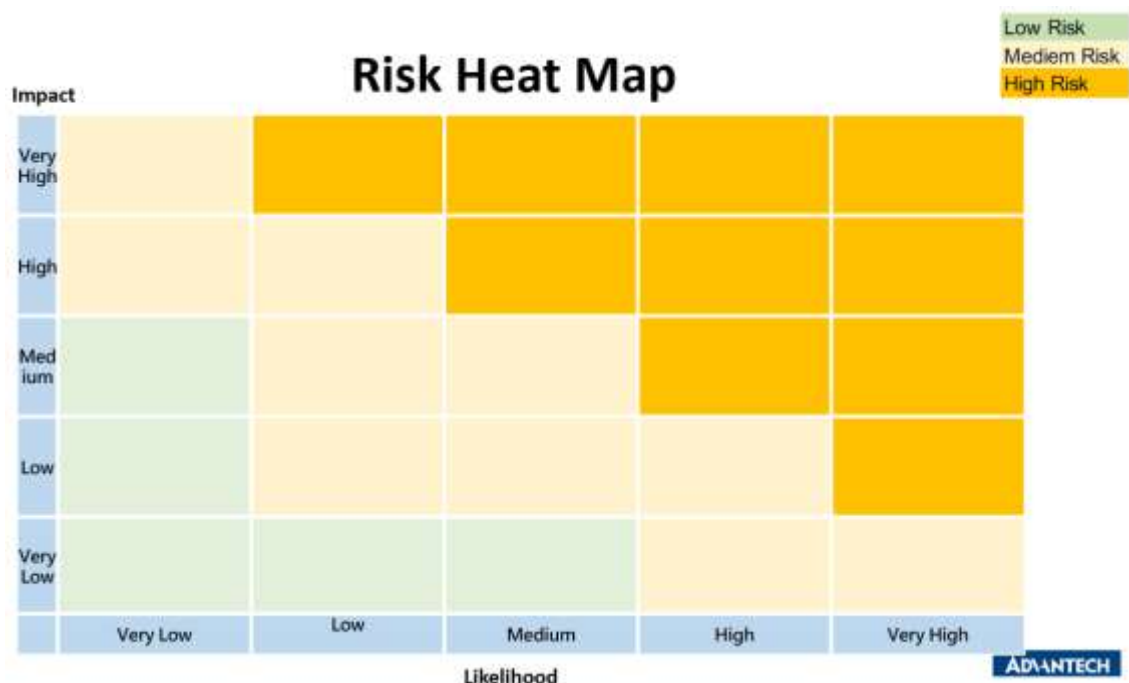
### 7.2.1 Risk Measurement and Assessment

- Risk Level is measured with 2 dimension and 5 scales
  - (X axis) Likelihood of Occurrence for the current year
  - (Y axis) Impact scale is measured by Annualized Sales Revenue or Cost/Expense

(X) Likelihood %	
Very High	>80%
High	60%~80%
Medium	40~60%
Low	20~40%
Very Low	<20%

(Y) Impact (USD M)		
Scale	Revenue	Cost/Exp.
Very High	>200	>30
High	101~200	16~30
Medium	21~100	4~15
Low	11~20	1~3
Very Low	<10	<1

### 7.2.2 Risk Heat Map



風險管理政策暨程序書  
Risk Management Policy  
and Procedure

### 7.3 Risk Action Plan Table

#### O1 [Risk Item]

Background	Est. Maximum Impact	Action Plan