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1 目的：

Purpose:

為確保本公司風險管理制度之完整性，特訂定本政策與指導原則，以落實風險管理制衡機制，提昇風險管理分工之效能。

These Policies and Procedures are established to ensure the integrity of the risk management system of the Company, to implement risk management and balancing mechanism and to improve the performance of risk management task allocation.

為了管理風險，應塑造重視風險管理之經營策略與組織文化，並建立整體風險管理制度，由本公司及重要子公司之董事會、各階層管理人員及員工共同參與推動執行。它是一種上下共守的程序，從公司整體的角度，透過對潛在風險之辨識、衡量、監控、回應及報告等一連串活動，以質化及量化之管理方法，將營運活動中可能面臨之各種風險，維持在所能承受之範圍內，並作為經營策略制定之參考依據，以期能合理確保公司策略目標之達成。

To manage risks, an operating strategy and organization culture that focus on risk management should be designed and an overall risk management system shall be established for joint participation, promotion and execution by the Board of Directors, management of all levels and employees of the Company and key subsidiaries. It is a procedure that should be complied with by all levels. From the Company's overall perspective, through a series of activities such as identification, evaluation, monitoring, response and report of potential risks and by qualitative and quantitative management methods, all risks that may be faced in operating activities will be maintained within a tolerable scope. Such procedures shall also serve as reference and basis for the establishment of operating strategies in order to reasonably ensure achievement of the Company's strategic targets.

2 範圍：

Scope:

2.1 本公司及重要子公司適用之。

Applicable to the Company and key subsidiaries.

2.2 各管理作業之風險管理活動應依其建立之規範實施。

The risk management activities of each management procedure shall follow its established requirements.

3 參考文獻：無。

Reference: None.

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4 權責：

Rights and Liabilities:

4.1 董事會

Board of Directors

本公司董事會為風險管理政策之最高單位，負責核准、審視、監督公司風險管理政策，確保風險管理之有效性，並負風險管理最終責任。

The Board of Directors of the Company is the highest level under risk management policy, responsible for the approval, review and supervision of the Company's risk management policy, ensuring the effectiveness of risk management and bearing the final responsibility for risk management.

4.2 風險管理委員會

Risk Management Committee

- a) 本公司風險管理委員會係依董事會授權設置，定期聽取公司永續暨風險執行委員會之報告，監督本公司及重要子公司風險管理之執行情形。

The Company's "Risk Management Committee" is established pursuant to the authorization of the Board of Directors. Regularly listen to reports from the ESG and ERM Executive Committee and supervise the execution of risk management by the Company and key subsidiaries.

- b) 對於風險管理政策及程序等設計提出改善建議。

Provide improvement suggestions about the design of risk management policies and procedures.

- c) 對於永續暨風險執行委員會提報董事會討論案件之審議。

Review matters for discussion submitted by the ESG and ERM Executive Committee to the Board of Directors.

4.3 永續暨風險執行委員會

ESG and ERM Executive Committee

永續暨風險執行委員會為負責執行風險管理之權責單位，主要負責公司風險之監控、衡量及評估等執行層面之事務，其應獨立於業務單位及營運活動之外行使職權。由總經理擔任主任委員並向風險管理委員會報告。永續暨風險執行委員會之職責：

The ESG and ERM Executive Committee is the unit responsible for the execution of risk management. The main responsibilities are execution-level matters in the supervision, evaluation and assessment of the Company's risk. It shall exercise its duties independent from business units and operating activities. The Executive Committee is chaired by the

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President, and reports to the Risk Management Committee. The duties of the ESG and ERM Executive Committee are:

- a) 協助擬定本公司風險管理政策。
Assist with the establishment of risk management policies of the Company.
- b) 確保董事會所核定實施之風險管理政策的執行。
Ensure the execution of risk management policies approved by the Board of Directors.
- c) 至少一年一次向風險管理委員會提出風險管理報告。
Submit a risk management report to the Risk Management Committee at least once a year.
- d) 其他風險管理相關事項。
Other risk management related matters.

4.4 各重要子公司董事會

Board of Directors of Key Subsidiaries

- a) 各重要子公司董事會應督導各重要子公司各部門確實依據各別行業特性訂定風險管理程序或流程，並確實執行風險管理作業。
The Board of Directors of each key subsidiary shall urge each of its departments to duly establish risk management procedures or process flows in accordance with the features of each industry and to duly execute risk management procedures.
- b) 對於各重要子公司評估之重大風險應督導提出改善及預防對策。
Urge the provision of improvement and precautionary measures against major risks evaluated by each key subsidiary.

4.5 本公司或重要子公司各部門

Various departments of the Company or key subsidiaries

部門主管負有風險管理之責任，負責分析及監控所屬部門內之相關風險，確保風險控管機制與程序能有效執行。

Executives of departments are bound by risk management duties, responsible for analyzing and monitoring relevant risks within their units and ensuring effective execution of risk control mechanism and procedure.

5 名詞解釋：無

Definition: None.

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6 作業程序：

Operation Procedure:

6.1 風險管理流程

Risk Management Process Flow

風險管理流程包括：風險辨識、風險衡量、風險監控、風險報告與風險回應。公司應經由風險管理流程瞭解組織處境，以及與公司相關之利害關係人之需求與期望，並與之溝通。

Risk management process flow includes: risk identification, risk evaluation, risk monitoring, risk report and risk response. The Company shall understand the environment of the organization and the needs and expectations of the Company's stakeholders through risk management process flow and shall communicate with them.

6.1.1 風險辨識

Risk Identification

為管理風險，首應辨識有那些風險係於營運過程中可能面臨者。一般而言，影響風險之發生有內外在各種因素，或稱之為風險因子。辨識風險因子時應涵蓋可能影響公司經營目標或造成營運中斷的各種風險，同時也應納入永續業務範圍，涵蓋永續新興議題，考量議題的複雜性、涉及的情境與假設以及必要時使用第三方資料。

To manage risks, the first step is to identify those risks that may arise during the operational process. Generally, both internal and external factors, also known as risk factors, can influence the occurrence of risks. When identifying risk factors, various risks that may affect the Company's business objectives or cause operational disruptions should be included. Additionally, the scope of sustainable business and emerging sustainability issues should be considered, taking into account the complexity of the issues, the contexts and assumptions involved, and the use of third-party data when necessary.

為了有效掌握，宜採各種可行之分析工具及方法，透過由下而上或由上而下的討論研析，彙整以往經驗並預測未來可能發生風險之狀況，予以指認歸類，俾作為進一步衡量、監控管理風險之參考。

In order to have effective control, it is advisable to use various feasible analysis tools and methods for discussion and study from the top down or from the bottom up, compiling risk situations based on past experience and predict those may take place in the future. These risks shall be identified and categorized as reference for further

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evaluation, monitoring and management of risk.

6.1.2 風險衡量

Risk Measurement

本公司或重要子公司各部門辨識其所可能面對之風險因子後，應訂定適當之衡量方法，俾作為風險管理的依據。風險衡量包括風險之分析與評估，係透過對風險事件發生之可能性及一旦發生時，其負面衝擊程度之分析等，以瞭解風險對公司之影響，作為後續擬訂風險控管之優先順序及回應措施選擇之參考依據。

After identifying potential risk factors, each department of the Company or its key subsidiaries should establish appropriate measurement methods as a basis for risk management. Risk measurement includes risk analysis and assessment, which involves analyzing the likelihood of risk events occurring and the extent of their negative impacts. This helps understand the effects of risks on the Company and serves as a reference for prioritizing risk control actions and selecting appropriate response measures.

風險衡量應採取質化與量化進行。質化之衡量係指透過文字描述風險對公司的影響路徑以及其影響結果；量化之衡量係建立相關指標，分析影響程度。

Risk measurement should be conducted both qualitatively and quantitatively. Qualitative measurement refers to describing the risk's impact on the Company and its consequences, while quantitative measurement involves establishing relevant indicators to analyze the extent of the impact.

6.1.3 風險監控

Risk Monitoring

各部門應監控所屬業務的風險與提出因應對策，並將風險及因應對策提交永續暨風險執行委員會。

Each department shall monitor the risk of its business and provide corresponding measures. The risks and corresponding measures shall be submitted to the ESG and ERM Executive Committee.

6.1.4 風險報告

Risk Reporting

為充分紀錄風險管理程序及其執行結果，永續暨風險執行委員會應至少一年一次向風險管理委員會報告風險狀況以供管理參考。

To fully record risk management procedure and the execution result, the ESG and ERM Executive Committee shall report the risk status to the Risk Management Committee at least once a year for management reference.

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6.1.5 風險回應

Risk Response

各單位於評估及彙總風險後，對於所面臨之風險宜採取適當之回應措施。

風險回應可採行之措施有下列方式：

After evaluating and consolidating risks, each department should adopt appropriate response measures to address the risks they face.

Possible risk response measures include:

(一) 風險迴避：採取措施迴避可能引起風險之各種活動。

Risk Avoidance: Taking actions to avoid activities that may trigger risks.

(二) 風險降低：採取措施以降低風險發生後之衝擊及（或）其發生之可能性。

Risk Reduction: Implementing measures to reduce the impact and/or likelihood of risk occurrences.

(三) 風險分攤：採取移轉之方式，將風險之一部或全部由他人承擔。例如保險。

Risk Sharing: Transferring part or all of the risk to another party, such as through insurance.

(四) 風險承擔：不採取任何措施改變風險發生之可能性及其衝擊。

Risk Acceptance: Choosing not to take any actions to change the likelihood or impact of the risk.

6.2 風險管理之執行

Risk Management Execution

風險管理之執行乃按照風險管理三級制分工架構來運作

The execution of risk management operates according to a three-tier risk management division of responsibilities framework.

責任分級 Level	責任 Responsibility
第一線 First line	各業務承辦人為其承辦業務之風險責任人，須依相關業務之內部控制制度及內部規範執行業務，為最初的風險發覺、評估及控制的直接單位。 The business handlers are responsible for the risks associated with their respective tasks. They must follow internal control systems and internal regulations related to their business operations. They are the primary units directly responsible for identifying, assessing, and controlling risks.
第二線 Second line	各部門主管或經指派之風險管理人員，須負責相關業務之風險管理，並應根據實際業務之運作，審視作業細則或作業手冊，並應注

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	意主管機關公告之最新法規增(修)訂及業務相關函令，必要時得增(修)訂相關內部規範。 Each department executive or the assigned risk manager is responsible for risk management of the relevant activities, shall review operating bylaws or operating manuals depending on the actual operation of activities and shall pay attention to latest new (revised) legislations and applicable letters published by the competent authority. Relevant internal regulations shall be added (revised) as required.
第三線 Third line	永續暨風險執行委員會須審視本公司及重要子公司危害、營運、財務、策略及合規等主要風險管理相關機制之完整性，並應確實依照本政策及相關風險管理辦法監控各部門之相關風險。 The ESG and ERM Executive Committee shall review the integrity of major risk management related mechanisms of the Company and key subsidiaries, such as hazard, operation, finance, strategy and compliance, and shall duly follow the Policies and relevant risk management regulations to monitor relevant risks of each department.

6.3 風險評估程序之執行

Execution of the Risk Assessment Procedure

- 6.3.1 永續暨風險執行委員會每年應通知各部門進行風險評估作業，各部門主管應依據實際需要指派人員，負責進行各項風險評估與管理事項。

The ESG and ERM Executive Committee should notify all departments to conduct the risk assessment tasks every year. Each department executive shall assign staff based on actual needs to be responsible for all risk evaluation and management matters.

- 6.3.2 各部門風險管理負責人員應依據風險管理流程，考量公司目前環境處境、經營目標、與利害關係人議和結果，辨識出可能面臨之內外風險因子，進行風險衡量，研擬出風險因應計畫，以利後續風險監控。

The risk management personnel in each department should follow the risk management process, considering the Company's current situation, business objectives and discussions with stakeholders, to identify potential internal and external risk factors. They should then measure these risks and develop response plans to facilitate subsequent risk monitoring.

- 6.3.3 各部門之風險管理計畫經部門主管覆核後，交永續暨風險執行委員會彙整。

Each department's risk management plan must be reviewed by the department head and submitted to the ESG and ERM Executive Committee for consolidation.

- 6.3.4 永續暨風險執行委員會應將各部門彙整結果作成報告，送呈總經理核准後，提

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報至風險管理委員會。

The ESG and ERM Executive Committee should compile the results from each department into a report, which is submitted to the President for approval and then reported to the Risk Management Committee.

6.4 風險管理執行落實之評估

Evaluation of Risk Management Implementation

內部稽核人員可進行有關風險管理是否有效落實執行之評估，確保制度落實與遵循。

Internal auditors shall perform evaluation as to whether risk management has been effectively implemented to ensure implementation and compliance of the system.

6.5 風險資訊揭露

Disclosure of Risk Information

本公司應依主管機關規定以及內部規範，於年報、網站與永續報告書等揭露風險管理相關資訊。

The Company should disclose risk management-related information in accordance with regulatory requirements and internal regulations through its annual report, website, and sustainability report.

6.6 風險管理政策與程序之修訂

Amendments to the Risk Management Policies and Procedures

永續暨風險執行委員會應彙整國內外風險管理制度之發展情形、投資機構要求與利害關係人意見等，檢視與改善本文件內容，以提昇本公司及重要子公司風險管理執行成效。

The ESG and ERM Executive Committee should compile developments in domestic and international risk management systems, investor demands, and stakeholder opinions to review and improve the content of this document, in order to enhance the effectiveness of risk management for the Company and its key subsidiaries.

6.7 本風險管理政策與程序經風險管理委員會審核通過後提報董事會核定後實施，修訂時亦同。

This Risk Management Policies and Procedures shall be implemented after being reviewed and approved by the Risk Management Committee and submitted to the Board of Directors for final approval. Any amendments to this document shall follow the same process.

7 附件：無

Annex: None.

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8 表單：無

Form: None.

9 備註：無

Note: None.