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## 1. 目的 Purpose

為達成公司策略目標及維持公司競爭力，茲訂定公司營運風險管理之架構及運作管理規範；確保其有效性、完整性與合理性，以符合公司永續經營發展策略及落實公司治理。

To achieve the company's strategic objectives and maintain its competitiveness, the framework and operational management regulations for the company's operational risk management are hereby formulated. Ensure its effectiveness, completeness and rationality so as to comply with the company's sustainable business development strategy and implement corporate governance.

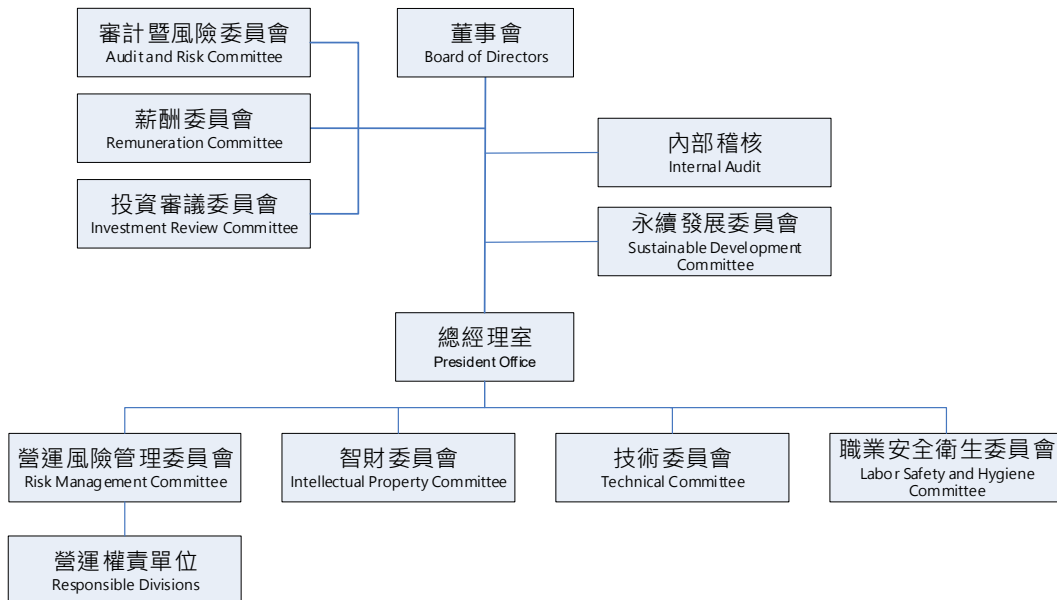
## 2. 適用範圍 Scope

適用於台灣晶技股份有限公司及相關主要子公司。

It applies to Taiwan Crystal Technology Corporation and its relevant major subsidiaries.

## 3. 管理權責 Management authority and responsibility


### 3.1. 風險管理運作組織 Risk Management Operation Organization :



### 3.2. 董事會 Board of Directors :

#### 3.2.1. 董事會為風險管理最高治理單位。

The Board of Directors is the highest governance body for risk management.

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3.2.2. 董事會依整體營運策略及經營環境核定公司風險管理政策、程序與架構；以建立風險管理機制，確保與風險管理政策與營運策略方向一致，且有效執行。

The Board of Directors shall, in accordance with the overall operational strategy and business environment, approve the company's risk management policies, procedures and framework, so as to establish a risk management mechanism and ensure that it is consistent with the direction of risk management policies and operational strategies and is effectively implemented.

### 3.3. 審計暨風險委員會 Audit and Risk Committee

3.3.1. 審計暨風險委員會為隸屬董事會之功能性委員會。

The Audit and Risk Committee is a functional committee affiliated with the Board of Directors.

3.3.2. 審查風險管理政策、程序與架構。

Review the risk management policies, procedures and framework.

3.3.3. 監督風險管理執行情形。

Review the implementation of risk management.

### 3.4. 營運風險管理委員會 Risk Management Committee :


公司設立隸屬於總經理之『營運風險管理委員會』（以下簡稱“管理委員會”），執行營運風險管理相關運作。管理委員會應對審計暨風險委員會及董事會負責。

The company has established the "Risk Management Committee" (hereinafter referred to as the "Management Committee") affiliated with the General Manager to conduct the relevant operations of operational risk management. The Management Committee shall be responsible to the Audit and Risk Committee and the Board of Directors.

3.4.1. 管理委員會由總經理為召集人，成員由公司組織之中心主管及主要子公司總經理組成。

The General Manager shall serve as the convener of the Management Committee, and its members shall be composed of the heads of the centers of the company's organization and the general managers of the major subsidiaries.

3.4.2. 執行董事會之風險管理決策，並負責制定相關作業規定及程序。Implement the risk management decisions of the Board of Directors.

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3.4.3. 管理委員會應對可能影響公司營運目標達成之各類風險，進行風險識別及分析，針對營運產生重大衝擊的風險提出對應的行動方案，並將風險管理及風險文化融入營運活動及日常管理過程。

The function of the Management Committee is to conduct risk identification and analysis for various risks that may affect the achievement of the enterprise's operational objectives, put forward corresponding action plans for key risks that have a significant impact on operations, and integrate risk management and risk culture into operational activities and the daily management process.

3.4.4. 協調及提供足夠的資源，以利風險管理策略及行動之達成。

Coordinate and provide sufficient resources to facilitate the achievement of risk management strategies and actions.

### 3.5. 營運權責單位 Operational Responsibility Units :

3.5.1. 公司行政組織各單位處級階層主管應貫徹執行董事會所核准之風險管理政策、程序與架構。

The department-level supervisors of all units in the company's administrative organization shall thoroughly implement the risk management framework approved by the Board of Directors.

3.5.2. 公司行政組織各單位之營運風險管理應遵循本辦法所訂定之各項原則。

The operational risk management of all units in the company's administrative organization shall be handled in accordance with the principles stipulated in these Measures.


### 3.6. 稽核單位 Internal Audit Unit :

3.6.1. 查核與評估公司風險管理架構及規範是否落實及有效運作。

Examine and evaluate whether the company's risk management framework and regulations are implemented and effectively operated.

3.6.2. 於內部稽核報告中充份揭露對重大缺失或弊端應負責之失職人員，並有懲處建議權。

Fully disclose in the internal audit report the negligent personnel who should be responsible for major deficiencies or irregularities, and have the right to propose disciplinary actions.

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## 4. 定義 Definition

### 4.1. 營運風險 Operational Risks :

指營運過程中來自組織內部或外部、且可能導致重大營運衝擊、營運中斷；或影響重要策略執行、影響重要目標達成；或違反法令/法規...等風險事項。

It refers to risk matters that originate from within or outside the organization during the operational process and may lead to significant operational impacts, operational interruptions, or affect the implementation of important strategies, the achievement of important objectives, or violate laws/regulations, etc.

### 4.2. 外部環境 External Environment :

(包括但不限於)政治、經濟、金融、法令法規、社會、市場、技術、競爭和氣候變遷...等。

(Including but not limited to) politics, economy, finance, laws and regulations, society, market, technology, competition and climate change, etc.

### 4.3. 內部環境 Internal Environment :

(包括但不限於)公司營運狀況、營運場所、基礎設施、生產能力、研發技術、人力資源、設備資源...等。

(Including but not limited to) the company's operating conditions, operating sites, infrastructure, production capacity, R&D technology, human resources, equipment resources, etc.

### 4.4. 相關利害關係人 Relevant Stakeholders:


(包括但不限於)與公司營運相關之團體或個人。(如客戶、供應商、員工、股東、政府機構、社區居民、法人機構、媒體、網路族群、關係企業...等)。

(Including but not limited to) groups or individuals related to the company's operations. (Such as customers, suppliers, employees, shareholders, government agencies, community residents, corporate institutions, media, online communities, affiliated enterprises, etc.)

### 4.5. 競爭對手 Competitors :

(包括但不限於)與公司產品及服務處在相同產業的企業，或相關於可能衝擊公司產品及服務的不同產業。

(Including but not limited to) enterprises in the same industry as the company's products and services, or those in different industries that may impact the company's products and services.

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## 5. 內容 Procedure

### 5.1. 風險管理政策 Risk Management Policy:

本公司風險管理政策重視風險管理之有效性與組織文化，建立整體風險管理制度，由本公司及子公司、各管理階層及員工共同參與推動執行，依整體營運方針，識別各類潛在風險，準確評估、落實因應、有效監督及嚴格控管，確保公司永續發展。


**Our company's risk management policy attaches great importance to the effectiveness of risk management and organizational culture. An overall risk management system has been established, which is jointly promoted and implemented by our company, subsidiaries, all management levels and employees. In accordance with the overall operational guidelines, various potential risks are identified, accurately evaluated, corresponding measures are implemented, and the risk management mechanism is effectively supervised and strictly controlled to ensure the achievement of the company's sustainable development.**

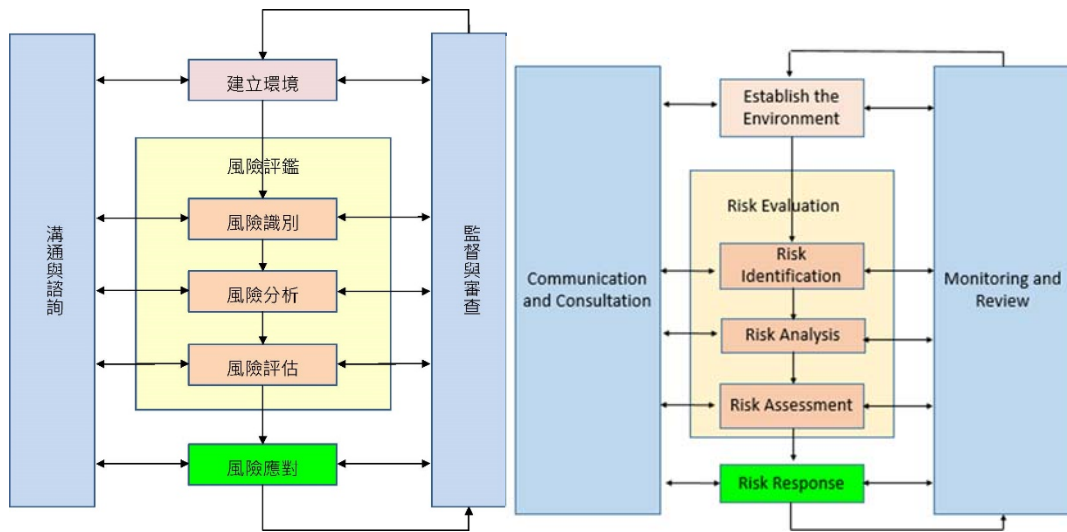
### 5.2. 本辦法規範「營運風險」之相關管理過程與細節，其中包括風險管理組織、風險識別、風險評估、風險應對與風險監督的要求與規定。

These Measures regulate the relevant management processes and details of "Operational Risks", including the requirements and regulations on risk management organizations, risk identification, risk assessment, risk response and risk supervision.

### 5.3. 本辦法之風險管理架構係參考《ISO 31000 風險管理標準》之精神所制訂，對於各種營運風險按下列流程與規定進行風險識別、分析、評估、應對與監督。

The risk management framework of these Measures is formulated with reference to the spirit of the "ISO 31000 Risk Management Standard". For various operational risks, risk identification, analysis, assessment, response and supervision shall be carried out in accordance with the following processes and regulations.

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5.4. 管理委員會定期及不定期針對期間內外部環境發生重大變動可能造成的短中長期風險進行業務範圍的識別，在《營運風險點檢表》提出已進行或將進行的行動方案說明。


The Management Committee shall regularly and irregularly identify the short-term, medium-term and long-term risks that may be caused by significant changes in the internal and external environment during the period within the business scope, and provide descriptions of the action plans that have been or will be carried out in the "Operational Risk Checklist".

5.5. 有關《營運風險點檢表》中之相關欄位填寫準則定義如下：

The definitions of the filling criteria for the relevant fields in the "Operational Risk Checklist" are as follows:

5.5.1. 風險來源：各部門應對可能遭遇之風險源與風險項目進行識別。可能遭遇的風險源與風險項目包含(但不限於)：法令法規、法務、政治環境、經濟/金融、市場、客戶、營收/獲利、成本、設施/設備、災害、氣候變遷、科技/技術、供應鏈、財務操作、社區、環安衛、競爭環境、智財權、資訊安全及人員...等的重大變動。

Risk Sources: Each department shall identify the possible risk sources and risk items that may be encountered. The possible risk sources and risk items include (but are not limited to) significant changes in laws and regulations, legal affairs, political environment, economy/finance, market, customers, revenue/profit, cost, facilities/equipment, disasters, climate change, science and technology/technology, supply chain, financial operations, community, environmental, health and safety, competitive environment, intellectual property rights and personnel, etc.

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5.5.2. 「可能性」等級：對於風險發生的可能性以機率或時間進行判斷，依其可能性劃分為 1~5 的五個等級。可能性評分細項內容參考《營運風險點檢表》。

"Likelihood" Level: The likelihood of risk occurrence is judged by probability or time, and it is divided into five levels from 1 to 5 according to its likelihood. For details of the likelihood scoring items, please refer to the "Operational Risk Checklist".

5.5.3. 「衝擊度」等級：對於風險發生時可能造成的衝擊(或後果)劃分為 1~5 的五個等級，衝擊度評分細項內容參考《營運風險點檢表》。

"Impact" Level: The impact (or consequence) that may be caused when a risk occurs is divided into five levels from 1 to 5. For details of the impact scoring items, please refer to the "Operational Risk Checklist".

5.5.4. 風險等級：風險等級係根據所得到之風險值大小而劃分。

Risk Level: The risk level is divided according to the size of the obtained risk value.

- A. 「風險值」為「可能性」等級分數與「衝擊度」等級分數相乘之結果，其可能值如下所示：

The "risk value" is the result of multiplying the score of the "likelihood" level by the score of the "impact" level, and its possible values are shown as follows:


風險評估 Risk Assessment						
風險值 Risk Value		發生時的衝擊度 Impact Degree When Occurring				
		1	2	3	4	5
可 能 性  Likelihood	1	1	2	3	4	5
	2	2	4	6	8	10
	3	3	6	9	12	15
	4	4	8	12	16	20
	5	5	10	15	20	25

- B. 各項風險依其所得風險值給予不同風險等級劃分，共分為四級，分別為：可接受的風險、可容忍的風險、重大風險與嚴重風險。其劃分原則如下表所示：

Various risks are divided into different risk levels according to their obtained risk values, and there are a total of four levels, namely: acceptable risk, tolerable risk, significant risk and severe risk. The division principles are shown in the following table:

風險等級 Risk Level	採取行動原則說明 Principles for taking action
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可接受的風險 Acceptable Risk	接受風險，不進行特別的行動對應 Accept the risk and no special corresponding actions will be taken.
可容忍的風險 Tolerable Risk	接受風險，在適當時間進行改善 Accept the risk and make improvements at an appropriate time.
重大風險 Significant Risk	備妥應變計畫，在期限內提出計劃，降低風險等級 Prepare a contingency plan, put forward a plan within the time limit, and reduce the risk level.
嚴重風險 Severe Risk	備妥應變計畫，立即進行因應行動，降低風險等級 Prepare a contingency plan and immediately take corresponding actions to reduce the risk level.

- 5.6. 總經理應每年二次召開定期的營運風險會議，責成管理委員會依《營運風險點檢表》的風險內容進行識別、討論及決定必要之行動。若內外部環境發生的重大事件或變動，總經理或董事長亦得召集管理委員會成員舉行臨時會議，評估風險/衝擊及展開風險因應。

The General Manager shall convene regular operational risk meetings twice a year and instruct the Management Committee to identify, discuss and determine necessary actions based on the risk contents in the "Operational Risk Checklist". In case of significant events or changes in the internal and external environment, the General Manager or the Chairman of the Board may also convene temporary meetings of the members of the Management Committee to assess risks/impacts and carry out risk responses.

- 5.7. 定期的營運風險會議及《營運風險點檢表》所鑑別出之重大的風險及嚴重風險，由管理委員會會議確認後，總經理應指定或指示相關單位提出改善或降低風險等級之對應規劃及行動。

For significant risks and severe risks identified in the regular operational risk meetings and the "Operational Risk Checklist", after confirmation in the Management Committee meetings, the General Manager shall appoint or instruct relevant units to put forward corresponding plans and actions for improvement or risk level reduction.

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5.8. 經總經理指示或指定重大的風險及嚴重風險的行動對應項目的負責單位，應定期或指定的會議中進行行動對應項目進度報告。

The responsible units for the action items corresponding to significant risks and severe risks as instructed or appointed by the General Manager shall report on the progress of the action items in regular or designated meetings.

5.9. 經由《營運風險點檢表》所鑑別出之可接受的風險及可容忍的風險，應由各風險項目的行政組織主管自主進行必要之行動，並持續關注是否會有快速變動造成風險升級的狀況。


For acceptable risks and tolerable risks identified through the "Operational Risk Checklist", the supervisors of the administrative organizations of each risk item shall independently take necessary actions and continuously pay attention to whether there will be situations where risks are upgraded due to rapid changes.

5.10. 管理委員會應每年至少一次就其運作執行狀況，向審計暨風險委員會進行報告，並提報董事會。

The Management Committee shall report on its operational implementation status to the Audit and Risk Committee at least once a year and submit it to the Board of Directors.

5.11. 公司若有緊急應變事件發生時，可由總經理或董事長依《緊急應變管理辦法》及《生產緊急應變管理辦法》要求，成立緊急應變小組進行快速處理，並同步通知審計暨風險委員會委員。在緊急事件的事態獲得初步控制後，召集管理委員會成員進行營運風險分析及應對措施，向審計暨風險委員會進行報告，並提報董事會。

In case of emergency response events in the company, the General Manager or the Chairman of the Board may, in accordance with the requirements of the "Emergency preparedness and Response Procedure" and the "Production Emergency Response Procedure", establish an emergency response team for quick handling and simultaneously notify the members of the Audit and Risk Committee. After the emergency situation is initially controlled, convene the members of the committee to conduct operational risk analysis and formulate response measures, report to the Audit and Risk Committee, and submit it to the Board of Directors.

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- 5.12. 稽核單位應將管理委員會之運作列入年度稽核計畫，就運作之有效性進行審查，審查結果應提報審計暨風險委員會，並經由董事會同意。若有缺失項目亦應要求委員會提出缺失分析改善報告，經確認其改善有效性後方可結案。

The internal audit unit shall include the operation of the Management Committee in the annual audit plan and review the effectiveness of the operation. The review results shall be submitted to the Audit and Risk Committee and agreed upon by the Board of Directors. If there are deficiency items, the committee shall also be required to submit a deficiency analysis and improvement report, and the case can only be closed after confirming the effectiveness of the improvement.

- 5.13. 本辦法經提報審計暨風險委員會討論，並送交董事會通過後施行，修正時亦同。

These Measures shall be announced and implemented after being reviewed by the Audit and Risk Committee and approved by the Board of Directors. The same applies when revisions are made.

6. 流程圖 **Flow Chart**：無 None

7. 控制、稽核重點 **Key points of control and audit**：無 None

8. 注意事項 **Points for attention**：無 None

9. 文件制定、廢止、修訂、核定、發佈與定期審查  
**Formulation, Revocation, Amendment, Approval, Release, and Periodic Review of Documents**

- 9.1. 制定：由相關單位負責。


Establishment: Relevant units are responsible for this.

- 9.2. 修訂：可由制定單位或其他相關執行單位提出修訂。

Amendment: Amendments may be proposed by the formulating unit or by other relevant implementing units.

- 9.3. 核定：依《文件及資料管理辦法》或相關規定，呈董事會核定。

Approval: The document shall be submitted to the Board of Directors for approval according to the "Document and Data Procedure" or relevant regulations.

	文件名稱	營運風險管理辦法 Operational Risks Procedure	文件版本	A	Page 12 / 12
	機密等級	<input type="checkbox"/> 極機密(A) <input type="checkbox"/> 機密(B) <input checked="" type="checkbox"/> 內部使用(C)	文件編號	QSM-MAN006	
			文件階級	<input type="checkbox"/> L1 <input checked="" type="checkbox"/> L2 <input type="checkbox"/> L3 <input type="checkbox"/> L4	

- 9.4. 發佈：核決後由 DCC 歸檔發佈實施，修訂時亦同。  
Issuance: After approval, they will be filed and published by DCC for implementation. The same shall apply to revision.
- 9.5. 定期審查：依《文件及資料管理辦法》規定時間，或依實際需要審查。  
Periodic review: The documents shall be reviewed according to the time specified in the "Document and Data Procedure" or as required.
- 9.6. 廢止：依《文件及資料管理辦法》或相關規定，呈董事會核決。  
Abolishment: The document shall be submitted to the Board of Directors for approval according to the "Document and Data Procedure" or relevant regulations.
10. 參考文件 **Related Document** :
- 10.1. ISO 31000 風險管理標準 (Ref.: 外部標準)  
ISO 31000 Risk Management Standard (Ref.: External Standard)
- 10.2. 文件及資料管理辦法 (文號：QSM-DOC001)  
Document and Data Procedure (Document No.: QSM-DOC001)
- 10.3. 生產緊急應變管理辦法 (文號：QSM-BCP001)  
Production Emergency Response Procedure (Document No.: QSM-BCP001)
- 10.4. 緊急應變管理辦法 (文號：EMS009)  
Emergency preparedness and Response Procedure (Document No.: EMS009)
11. 使用表單 **Related Record**
- 11.1. 營運風險點檢表 (文號：FMT-MAN005)  
Operational Risk Checklist (Document No.: FMT-MAN005)
12. 附件 **Appendix** : 無 None