

一、目的 Purpose:

透過完善的風險管理架構，考量可能影響本公司目標達成之各類風險加以管理，並透過將風險管理融入營運活動及日常管理過程，達成以下目標：

- 實現企業目標；
- 提升管理效能；
- 提供可靠資訊；
- 有效分配資源。

Through comprehensive risk management structure, to manage the risks that might impact the company's strategic goals and to integrate risk management into business activities and regular operation, in order to achieve the goals as below:

- To realize the company's goals
- To improve management efficiency
- To provide reliable information
- To optimize resource allocation

二、範圍和原則 Scope and Principles

2.1 範圍: 本公司及所屬海內外子公司

2.2 動態管理: 適當並及時預測、監控、掌握和回應企業內部和外部環境的變化。

2.3 持續改進: 透過學習與經驗，不斷改善風險管理與相關作業流程。

2.4 風險治理與管理單位應重視與支持風險管理，提供適切資源使其有效運作，並對風險管理有效運作負責。

2.5 推動風險管理應整合公司內各單位職責，全體共同推動執行，透過各單位間之溝通、協調與聯繫，落實整體業務之風險管理。

2.1 Scope: The company and its domestic and abroad subsidiaries.

2.2 Dynamic management: properly and timely predict, monitor, control, and respond to changes from the organization and outer environment.

2.3 Continuously improvement: through learning from past experiences, to constantly enhance risk management practices and related operating procedure.

2.4 Risk governance and management team shall value and support risk management, provide resources necessary for implementation, and be responsible for the effective implementation.

2.5 To implement risk management, the company shall integrate all functional entities to work together. Through cross-functional communication and coordination, risk management for all functions may be realized

三、風險治理和管理組織 Risk Governance and Management Organization

3.1 以下風險治理與管理架構係考量公司之規模、業務特性、風險性質與營運活動後所建立。

3.1 Risk governance and management structure is established after consideration of the company’s scale, business and related risk natures, and operational activities.

3.2 風險治理架構:



3.2 Risk governance structure:



3.2.1 董事會：本公司董事會為公司風險治理之最高單位，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。董事會之職責角色如下

- 1) 核定風險管理政策、程序與架構；
- 2) 確保營運策略方向與風險管理政策一致；
- 3) 確保已建立適當之風險管理機制與風險管理文化；
- 4) 監督並確保整體風險管理機制之有效運作；
- 5) 分配與指派充足且適當之資源，使風險管理有效運作；
- 6) 直接監督公司泛策略面風險和全球性重大風險

3.2.1 Board of Directors (BOD): The board of directors of the company is the highest governing entity for company’s 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 roles and responsibilities of BOD are as below:

- 1) Approve risk management policy, procedure, and structure;
- 2) Ensure alignment between business strategy and risk management policy;
- 3) Ensure appropriate risk management mechanism and risk management culture has been established;

- 4) Oversee and ensure effective implementation of overall risk management mechanism;
- 5) Allocate and appoint sufficient and appropriate resources for effective implementation of risk management;
- 6) Directly supervise the company's major risks such as pan-strategy risks and global risks

3.2.2 審計委員會：針對泛營運面風險提供以下職責角色。

- 1) 審查風險管理政策、程序與架構，並定期檢討其適用性與執行效能；
- 2) 確保風險管理機制能充分處理公司所面臨之風險，並融合至日常營運作業流程中；
- 3) 審議風險胃納（風險容忍度），導引資源分配；
- 4) 審議控管的優先順序與風險等級；
- 5) 執行董事會之風險管理決策。

3.2.2 Audit Committee: being responsible for pan-operational risk as below.

- 1) Review risk management policy, procedure and structure. Regularly review its applicability and performance effectiveness.
- 2) Ensure risk management mechanism is sufficient to deal with the risks the company faces, and is integrated into daily operating process.
- 3) Review risk appetite (risk tolerance) and guide the allocation of resources.
- 4) Review priority of supervisory and risk levels
- 5) Execute BOD's decision with regard to risk management

3.2.3 董事會可視需要安排其他功能委員會負責特定風險議題的監督和管控

3.2.3 BOD can arrange other functional committee to take responsibility of monitoring and controlling specific risk issues as needed

3.3 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、營運長、及企業管理與發展副總經理擔任共同召集人。風險管理小組為負責執行風險管理之最高管理權責單位。風險管理小組的職責角色如下：

- 1) 擬訂風險管理政策、程序與架構；
- 2) 擬訂風險胃納（風險容忍度），並建立質化與量化之量測標準；
- 3) 分析與辨識公司風險來源與類別，並定期檢討其適用性；
- 4) 每年和審計委員會報告重大泛營運風險之因應對策和執行
- 5) 每年和董事會報告有關公司風險管理之計畫和執行情形；

- 6) 協助與監督各部門風險管理活動之執行；
- 7) 協調風險管理運作之跨部門互動與溝通；
- 8) 執行風險治理單位之風險管理決策；
- 9) 規劃風險管理相關訓練，提升整體風險意識與文化。



3.3 Risk Management Team : The company has set up this task force, co-chaired by Corporate President of General Operation, Chief Operating Officer, and Vice President of Corporate Management & Development. Risk Management Team is responsible for implementing risk management. The roles and responsibilities of Risk Management Team is as below:

- 1) Propose risk management policy, procedure, and structure;
- 2) Propose risk appetite (risk tolerance) and establish assessment standard either by quantitative or qualitative approaches;
- 3) Analyze and identify the company’s risk sources and categories, also review its applicability on a regular basis;
- 4) Report to Audit Committee on important pan-operation risk issues and responding actions;
- 5) Report to the board of directors on company’s planning and performance of risk management;
- 6) Assist and monitor each department’s execution of risk management practices;
- 7) Coordinate cross-functional interaction and communication on risk management operation;
- 8) Execute risk management decision requested by risk governance entities;
- 9) Plan related training for risk management and to promote risk awareness and culture.

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



3.4 內外部稽核：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。內部稽核亦深入參與風險管理小組之運作以強化其獨立運作和有效推動；另外公司視需求不定期聘請外部稽核對風險管理機制及運作進行相關查核與提供建議。

3.4 Internal and external audit: Internal control and internal audit are mainly supervised by Audit Committee. The annual audit plan is submitted every year based on risk assessment, and implementation of the risk management mechanism or the implementation of specific risk response measures is reviewed as necessary. Internal Audit also deeply involves in the operation of risk management team to strengthen its independency and effective implementation. In addition, the company engages external auditors if needed to conduct relevant audits and provide suggestions on risk management mechanism and operation.

3.5 各營運單位：營運單位主管負有日常風險管理之責任。各營運單位之職責角色如下：

- 1) 負責所屬單位之風險辨識、分析、評量與回應，並於必要時建立相關危機管理機制；
- 2) 定期提報風險管理資訊予風險管理小組；
- 3) 確保所屬單位風險管理及相關控制程序有效執行，以符合風險管理政策。

3.5 Each operation entity: The head of each operation entity is responsible for daily risk management. The roles and responsibilities of operation entities are as below:

- 1) Responsible for the identification, analysis, evaluation, and responding measures of risks subject to its entity. Establish corresponding crisis managing mechanism as needed.

- 2) Report and propose risk management related information to the Risk Management Team on regular basis
- 3) Ensure effective execution of risk control procedures related to its entity so that to comply with risk management policy.

四、風險管理程序 Risk Management Procedure:

本公司風險管理程序包括：風險辨識及分析、風險評量、回應措施、持續監督與審查、報告與揭露。

Risk Management Process includes risk identification and analysis, risk assessment, risk response, continuous monitoring and reviewing, reporting and disclosure.

4.1 風險辨識及分析：

風險管理小組每年底進行問卷調查，以了解董事、會計師、顧問、海內外主管等利害關係人所關切之整體風險項目及建議，並與各管理單位依重大性原則，於年底啟動主要風險辨識、評量與回應計畫（參考附件 7.1 風險項目評估表）。風險管理小組年中時會再次調查主要風險暴險異動，並協調管理單位依據內外環境變化做風險行動方案必要調整；風險小組會議每季例行開會檢討，亦視需要機動召開會議。

4.1 Risk Identification and Analysis

Risk Management Team survey from BOD, CPA, consultants, and global management to understand their concerns and suggestions on overall risk issues at the end of each year. Hereafter it initiates major risk assessment and responding plans together with management team. In the middle of year it will perform survey again to review risk exposure change assessment, and to coordinate management team for necessary adjustment on risk responding actions based on internal and external environment changes. Risk Management meetings are hold on quarterly basis, and ad-hoc meetings are timely convened as needed.

Risk Management Team and function departments identify and evaluate pan-operation risks with significant principle. (Refer to 7.1 Risk Summary Table)

4.2 風險評量：辨識可能面對之風險項目後，風險之評量主要以下列兩因子來衡量(參考附件 7.2 風險量化定義、風險地圖及風險胃納)：

- 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，加以比對公司之風險胃納（風險容忍度），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。

4.2 Risk Measurement

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

I. Likelihood of Occurrence

II. Negative Impact Scale that a particular risk is experienced

Risk Heat Map is developed according to above two factors, in the meantime the company's risk appetite is mapped, which show impact level of risks and to be further referred for risks prioritization and mitigation strategy planning. The impact level are principally quantitative, or qualitative with descriptive texts when quantification is not possible

4.3 回應措施：各營運單位應考量企業策略目標及內外部利害關係人觀點，風險胃納及可用資源，提出各項風險應採取之適當回應措施，使風險回應方案在實現目標與成本效益之間取得平衡（參考附件 7.3 風險衡量與因應措施）。

4.3 Risk Response

Every operation unit shall take into consideration the company's strategic goals, inner and outer stakeholders' opinions, risk appetite, and available resources to propose the mitigation strategy and action plans to each risk item, so as to strike the balance between goal achievement and cost-effectiveness. (Refer to 7.3 *Risk Action Plan Table*)

4.4 持續監督與審查：除 3.2 風險管理治理架構所提及之監督和審查責任外，各營運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，有必要時呈報風險管理小組。風險管理的執行成效列入各主管年度績效評估考量。

4.4 Continuous Monitoring and Reviewing

In addition to the responsibility of monitoring mentioned by 3.2 *Risk Governance Structure*, operation units have the accountability of the risk management in relation to their job responsibilities. Operation entities shall take into consideration the related risk measurement and risk controls for their

daily operation, and shall escalate to Risk Management Team when necessary. The risk management execution will be taken into account upon annual performance evaluation for each manager.

4.5 風險報導與揭露：

風險管理執行之過程及其結果均應進行紀錄、審查與報告，並妥善留存備查，包含風險管理流程中之風險辨識、風險分析、風險評量、風險回應措施、相關資訊來源及風險評估結果等。

風險管理小組應彙整各單位所提供之風險資訊，定期出具風險管理相關報告予審計委員會及董事會，並建置動態管理與報導機制，以確實督導風險管理之有效執行。

風險管理之揭露除依主管機關規定外，並依不同利害關係者之特定資訊需求於年報、公司網頁、或永續報告書中揭露與風險管理有關資訊。揭露項目至少包含以下：

- 1) 風險管理政策與程序；
- 2) 風險治理與管理組織架構；
- 3) 風險管理運作與執行情形(包含向董事會和審計委員會報告之頻率與日期)。

4.5 Risk Reporting and Disclosure

The process and outcome of the execution of risk management shall be recorded, reviewed, reported, and properly filed for future reference. It includes risk identification, risk analysis, risk evaluation, risk response, the summary and related information sources, within the risk management procedure.

Risk Management Team shall collect and summarize the risk related materials provided by each department, and deliver summary report to Audit Committee and BOD on a regular basis. In addition, Risk Management Team shall establish dynamic management and reporting mechanism in order to take into action of supervision on the effective execution of risk management.

In addition to disclosure in compliance with the regulations issued by the authority, the information of risk management shall be disclosed to different stakeholders for specific need, in corporate annual report, corporate website, or corporate sustainability report. The items to disclose at least includes:

- 1) Risk management policy and procedure
- 2) Risk governance and management organization structure
- 3) Operation and the status of execution of risk management, which includes the frequency and date of reporting to BOD and Audit Committee

五、風險文化 Risk Culture:

- 5.1 風險治理單位和高階管理階層應明確表達對於風險管理的重視，將風險管理意識融入至日常決策及營運活動中，並提供全體員工風險管理訓練課程，以形塑全方位的企業文化。
- 5.1 Risk governance organization and the top-level management shall clearly express their paying attention to risk management, integrate risk management consciousness into daily decision making and operational activities. In addition, they shall provide training courses to all employees to form an overall corporate culture.
- 5.2 為鼓勵員工主動辨識報告尚未經管理階層重視或未有明確因應措施的重要風險，以及廣納相關改善建議，推動全員風險管理之落實，特設立風險提報信箱 risk.management@advantech.com.tw；並由風險小組於每年針對員工進行風險議題和改善建議之調查。
- 5.2 The risk reporting mailbox “risk.management@advantech.com” is setup in order to encourage employees to proactively identify and escalate major risk(s) that have not been paid attention by the management or coped with proper mitigation strategies, and to broadly solicit related risk responding actions. In addition, Risk Management Team conducts annual survey to employee to collect risk issues and suggest actions.

六、 本政策暨程序書之建置與修訂 Release and Revision of this Policy and Procedure

本政策暨程序書之建置需經過董事會通過，其修訂亦同。

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

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：

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 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							



7.1 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 風險量化定義、風險地圖及風險胃納

7.2 Risk Assessment, Risk Heat Map, and Risk Appetite

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

7.2.1 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

7.3 風險衡量與因應措施

01 [風險項目名稱]

背景說明	最大營運衝擊試算	初步因應措施



7.3 Risk Action Plan Table

01 [Risk Item]

Background	Est. Maximum Impact	Action Plan