

達明機器人股份有限公司
TECHMAN ROBOT INC.

風險管理政策與程序
Enterprise Risk Management Policies and Procedures

113.12.17 制訂

第一條（目的）

為強化本公司公司治理及建立健全之風險管理作業，以合理確保本公司目標之達成，特制訂本程序。

To strengthen the corporate governance of the company and establish a sound risk management process to reasonably ensure the achievement of the company's objectives, this procedure has been formulated.

第二條（適用範圍）

本政策適用於本公司及所屬子公司各層級之風險管理作業。

This policy applies to risk management operations at all levels of the company and its subsidiaries.

第三條（風險管理之定義）

風險管理用以制定策略、辨識風險事件並加以管理，使其在承受之風險範圍內，預防可能之損失，依據內外環境變化，持續調整改善至最佳風險管理實務，以達成資源配置之最佳化原則。

本公司將風險分為「營運風險」、「財務風險」、「環境風險」、「其他風險」等四大面向，並針對各種不同風險規劃專人專責之管理方法與危機處理步驟，期望將企業經營之不確定性降至最低。

Risk management is used to formulate strategies, identify risk events, and manage them within an acceptable risk range to prevent potential losses. In response to changes in internal and external environments, continuous adjustments and improvements are made to achieve optimal risk management practices, thereby fulfilling the principle of optimal resource allocation.

The company categorizes risks into four main areas: "Operational Risk," "Financial Risk," "Environmental Risk," and "Other Risks." For each type of risk, dedicated personnel and specific management methods, along with crisis handling procedures, are planned to minimize uncertainties in business operations.

第四條（風險管理權責）

本公司風險管理相關權責如附表一。風險控管分為四個層級：

1. 審計委員會訂定風險管理政策與程序並進行督導。
2. 各級部門主管或承辦人為最初作業的風險發覺、評估及管控。
3. 總經理主持審核會議，負責可行性評估並包括各項風險的評估。
4. 稽核室定期稽查並出具報告予董事會。

The responsibilities related to the company's risk management are outlined in Appendix 1. Risk control is divided into four levels:

1. The Audit Committee establishes risk management policies and procedures and oversees their implementation.
2. Department heads or responsible personnel at each level are responsible for the initial detection, assessment, and control of risks.
3. The General Manager presides over review meetings, conducting feasibility assessments and evaluating various risks.
4. The Audit Office conducts regular audits and submits reports to the Board of Directors.

第五條（意識建立）

本公司應積極建立風險管理意識，並因應環境變動適時予以調整。

為強化本公司各單位主管及員工瞭解本公司風險管理的政策及風險辨識等事項，本公司將不定期舉辦風險管理教育訓練、研討會或說明會。

The company shall actively establish a risk management awareness and make timely adjustments in response to environmental changes.

To enhance the understanding of the company's risk management policies and risk identification among supervisors and employees at all levels, the company will periodically organize risk management training, seminars, or briefing sessions.

第六條（風險分析）

本公司各部門必須依實務狀況分析已辨識的風險事件，運用各項資訊來判斷風險事件發生之可能性，並研判其結果對本公司之影響程度。

進行風險分析時，必須考量現行的內部控制是否可防止風險事件。

風險分析結果，必須研判風險等級（高、中、低），並提供必要資訊作為風險評估與風險應變的依據。

Each department must analyze identified risk events based on practical situations, using relevant information to determine the likelihood of these events occurring and assessing their potential impact on the company.

In conducting risk analysis, the adequacy of current internal controls in preventing risk events must be considered.

The results of the risk analysis must include an assessment of the risk level (high, medium, or low) and provide the necessary information to serve as a basis for risk evaluation and response planning.

第七條（風險管理流程）

- 一、本公司風險政策係由總經理依風險類型召集權責單位執行風險管理措施，並強調全員全面風險控管，平時落實層層防範，以確保有效作好風險管理。
 - 二、各部門主管及單位主管應就日常管理作業中，進行風險評估及管控。
 - 三、本公司對可能威脅企業經營的不確定因素，應召集權責及相關單位商議，並視需要徵詢外部顧問意見，以評估風險及儘早提出防範建議。
 - 四、稽核室積極督導各執行單位遵循核決權限與相關管理辦法及程序，以確保全體員工對風險管理意識及執行力度。
 - 五、本公司定期向內部及外部與風險事件相關之利害關係人溝通風險事件及風險應變計畫等資訊。
 - 六、各項管理流程之審議及控制，除現行內部控制各項規定作業、公司相關辦法施行外，亦依照主管機關規定辦理。
1. The company's risk policy is implemented by the General Manager, who organizes responsible units to execute risk management measures according to the type of risk. The policy emphasizes comprehensive risk control by all employees, ensuring preventive measures at every level to maintain effective risk management.
 2. Department and unit supervisors should conduct risk assessments and controls as part of their daily management operations.
 3. For uncertainties that may threaten business operations, the company shall convene relevant units for discussions and, if necessary, consult external advisors to assess risks and propose preventive recommendations as early as possible.
 4. The Audit Office actively supervises all units to adhere to approved authority limits and related management procedures, ensuring employees maintain a strong awareness and commitment to risk management.
 5. The company regularly communicates with internal and external stakeholders affected by risk events, providing information on risk events and response plans.
 6. Reviews and controls of management processes are conducted in accordance with internal control regulations, relevant company procedures, and regulatory requirements.

第八條（資訊及溝通）

本公司風險管理作業除本程序另有規定外，應依本公司內部控制各項規定作業及主管機關之相關政策及程序辦理。

unless otherwise specified in this procedure, the company's risk management operations shall follow the internal control regulations of the company, as well as relevant policies and procedures set by regulatory authorities.

第九條（核准與修訂）

本作業程序經董事會決議通過實施，修正時亦同。

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.

附表一 風險管理權責組織名稱及權責範圍

層級	權責範圍
審計委員會	1. 督導風險管理。 2. 訂定風險管理政策與程序。
高階管理階層 (總經理、副總經理)	1. 執行風險管理決策。 2. 協調跨部門之風險管理互動與溝通。
各級主管	1. 彙總風險管理活動執行結果。 2. 協助與監督部門內外各項進行風險管理活動。 3. 視外部環境及內部策略改變決定風險類別並建議承擔方式。 4. 進行風險調整之績效衡量與協調。
部門所屬及各單位主管	1. 執行日常風險管理活動。 2. 進行風險控管活動之自我評估。
稽核室	1. 督促各執行單位遵循核決權限與相關管理辦法及程序。 2. 定期稽查並出具報告予董事會。

Appendix 1: Risk Management Organizational Roles and Responsibilities

Level	Scope of Responsibilities
Audit Committee	1. Supervise risk management. 2. Establish risk management policies and procedures.
Senior Management (General Manager, Deputy General Manager)	1. Implement risk management decisions. 2. Coordinate inter-departmental risk management interactions and communication.
Supervisors at All Levels	1. Consolidate the results of risk management activities. 2. Assist and oversee internal and external departmental risk management activities. 3. Determine risk categories and recommend risk-bearing approaches based on changes in the external environment and internal strategies. 4. Measure and coordinate performance adjustments in risk management.
Departmental and Unit Supervisors	1. Conduct daily risk management activities. 2. Perform self-assessments of risk control activities.
Audit Office	1. Ensure all executing units comply with approved authority limits and relevant management procedures. 2. Conduct regular audits and report to the Board of Directors.