



## 達明機器人股份有限公司

TECHMAN ROBOT INC.

### 風險管理報告

#### Risk Management Report

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，依據本公司『風險管理政策及程序』之規定，每年一次向董事會報告其運作情形，113 年風險管理於 114.03.04 董事會提報。

To strengthen the corporate governance and establish a sound risk management operation, and to reasonably ensure the achievement of the company's objectives, in accordance with the company's "Risk Management Policy and Procedures," an annual report on its operation will be presented to the board of directors. The 2024 risk management report will be presented at the board meeting on March 4, 2025.

風險類別 Risk Category	風險說明 Risk Description	管控機制 Control Mechanism
營運風險 Operational risk	經營策略及營運目標 Business Strategy and Operational Objectives	<p>各事業單位分析產業變化及採取各因應措施，針對可能發生之市場風險危機進行管控及處理。評估及督導統籌各部門目標執行及風險回應措施。對各作業存在或潛在風險予以複核，據以擬定實施風險導向之稽核計畫，並負責內部控制制度之修訂及推動等工作。</p> <p>法律風險管理，審核各項合約與提供內部法律諮詢、處理法律糾紛及訴訟，以降低法律風險。</p> <p>Each business unit analyzes industry changes and adopts corresponding measures to manage and address potential market risk crises. They assess and oversee the execution of departmental objectives and risk response actions.</p> <p>They review the existing or potential risks in each operation and develop and implement risk-based audit plans. They are also responsible for revising and promoting internal control systems.</p> <p>Legal risk management involves reviewing contracts, providing internal legal consultations, and handling legal disputes and litigation to minimize legal risks.</p>

	原物料價格波動/供料中斷 Raw Material Price Fluctuations / Supply Disruptions	建立安全庫存，積極開發新料源，避免被供應商壟斷。 蒐集市場情報，瞭解市場狀況提前因應。 Establish safety stock, actively develop new material sources, and avoid supplier monopolies. Collect market intelligence to understand market conditions and prepare in advance.
	市場變化/產品汰換 Market Changes / Product Obsolescence	針對市場風險之評估及執行，推展公司年度營業目標及執行計畫，客戶及接單風險評估及銷售控制措施執行。 產品品質控管及遵循客戶授信管理政策。 針對產品設計及研發專案計畫風險之評估及執行因應策略。 Assess and execute market risk evaluations, implement the company's annual business goals and execution plans, evaluate customer and order risks, and enforce sales control measures. Implement product quality control and adhere to the customer credit management policy. Evaluate the risks of product design and R&D project plans, and execute response strategies accordingly.
財務風險 Financial Risk	利率/匯率變動 Interest Rate / Exchange Rate Fluctuations	維持良好銀行關係，蒐集國際金融走勢，以掌握市場變動情形。 財務調度及運用，建立避險機制，針對財務風險、流動性風險、信用風險及稅務規劃等評估及控管。

		<p>Maintain good relationships with banks, gather international financial trends to monitor market changes.</p> <p>Manage financial scheduling and utilization, establish hedging mechanisms, and evaluate and control financial risks, liquidity risks, credit risks, and tax planning.</p>
環境風險 Environmental Risk	碳排放管理/環境汙染與能耗 Carbon Emission Management / Environmental Pollution and Energy Consumption	<p>訂定集團環境管理目標並積極推動，提供資源充分有效利用效率。</p> <p>Establish group environmental management goals and actively promote them, providing resources for efficient and effective utilization.</p>
風險類別	風險說明	管控機制
環境風險 Environmental Risk	氣候變遷與管理 Climate Change and Management	<p>透過鑑別潛在風險與機會，導入溫室氣體盤查作業，分析歷年溫室氣體排放趨勢與熱點，作為後續設定溫室氣體減量之目標。</p> <p>By identifying potential risks and opportunities, implement greenhouse gas (GHG) inventory operations, analyze historical GHG emission trends and hotspots, and use this information to set future greenhouse gas reduction targets.</p>
	工作環境與員工安全 Work Environment and Employee Safety	<p>建立職業健康安全目標管理方案，制定緊急應變措施。</p> <p>每年四次由專科醫師及每月四次專業護理師臨廠服務，提供員工健康相關醫療諮詢與衛教。辦理環安衛職能及教育訓練、消防講習及演練，降低事故發生率。</p> <p>Establish an occupational health and safety goal management plan and implement emergency response measures.</p> <p>Specialist doctors visit the site four times a year, and professional nurses visit four times a month to provide employees with health-related medical consultations and health education.</p> <p>Conduct environmental, safety, and health functional</p>

		training, fire safety workshops, and drills to reduce the incidence of accidents.
其他風險 Other Risks	資訊系統與機密資訊保護 Information Systems and Confidential Information Protection	<p>負責系統、網路及相關週邊設備等資安風險評估及執行因應措施。</p> <p>建立資訊安全系統進行管理，並成立風險管理的組織架構，負責審視公司資安治理政策，監督資安管理運作情形。</p> <p>安排資訊安全宣導講座，建立同仁資訊安全觀念，降低資訊安全事件之發生。</p> <p>Responsible for assessing cybersecurity risks related to systems, networks, and associated peripheral equipment, and executing corresponding response measures.</p> <p>Establish an information security system for management and create an organizational structure for risk management, responsible for reviewing the company's cybersecurity governance policies and overseeing cybersecurity management operations.</p> <p>Arrange information security awareness seminars to establish security awareness among employees and reduce the occurrence of information security incidents.</p>
	人力資源、勞資關係處理 Human Resources and Labor-Management Relations Handling	<p>協助各單位執行營運目標所需人力之風險評估及因應，推動人力資源政策。</p> <p>依據勞動法規及勞工退休金條例規定實施，強化勞資溝通管道以促進和諧關係。</p> <p>Assist each unit in conducting risk assessments and responses regarding the workforce needed to achieve operational objectives, and promote human resource policies.</p> <p>Implement in accordance with labor regulations and the Labor Pension Act, while strengthening labor-management communication channels to foster harmonious relations.</p>

# 風險管理權責組織名稱及權責範圍Risk Management Authority Structure Name and Scope of Responsibility

層級Levels	權責範圍Scope of Responsibility
高階管理階層 (總經理、副總經理) Executive Management Level (General Manager, Vice Presidents)	執行風險管理決策。 協調跨部門之風險管理互動與溝通。 Execute risk management decisions. Coordinate cross-departmental risk management interactions and communication.
各級主管 Supervisors at All Levels	彙總風險管理活動執行結果。 協助與監督部門內外各項進行風險管理活動。 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。 進行風險調整之績效衡量與協調。 Summarize the results of risk management activities. Assist and supervise risk management activities both within and outside the department. Determine risk categories and recommend risk acceptance methods based on changes in the external environment and internal strategies. Conduct performance measurement and coordination of risk adjustments.
部門所屬及各單位主管 Departmental Staff and Unit Supervisors	執行日常風險管理活動。 進行風險控管活動之自我評估。 Execute daily risk management activities. Conduct self-assessment of risk control activities.
稽核室 Audit Office	督促各執行單位遵循核決權限與相關管理辦法及程序。 定期稽查並出具報告予董事會。 Ensure that each executing unit adheres to approval authorities, relevant management regulations, and procedures. Conduct regular audits and provide reports to the Board of Directors.

### 運作情形：

本公司推動風險管理機制，依據「風險管理政策與程序」，且將作業風險概論課程列入新進人員必修，藉以強化本公司作業風險意識及認知，並不定期的宣導相關事宜，以強化本公司作業風險文化意識及認知。

### Operational Situation:

Our company promotes a risk management mechanism in accordance with the "Risk Management Policy and Procedures," and includes an introductory course on operational risks as a mandatory part of the onboarding process for new employees. This aims to strengthen awareness and understanding of operational risks within the company. Additionally, we conduct periodic awareness campaigns to further reinforce the company's operational risk culture and knowledge.

項目 Item	宣導內容 Promotional Content	時數 (小時) Duration (Hours)	人次 Participants
新人訓練 Onboarding Training	品質宣導、危害物通識課程、協作區域危害告知、資訊安全管理、職業安全衛生、環安政策 Quality Awareness, Hazardous Materials General Course, Collaborative Area Hazard Notification, Information Security Management, Occupational Safety and Health, Environmental Safety Policies	196	306
人員訓練 Personnel Training	職業安全衛生、資訊安全管理、反托拉斯及公平競爭原則 Occupational Safety and Health, Information Security Management, Antitrust and Fair Competition Principles	8	1,114
內部宣導 Internal Awareness Campaigns	禁止內線交易、性騷擾防治宣導、環境安全衛生、環境政策、職安政策 Prohibition of Insider Trading, Sexual Harassment Prevention Awareness, Environmental Health and Safety, Environmental Policies, Occupational Safety Policies	-	-
其他 Others	健康講座 Health Seminars	3	85