

# 113 年度風險管控項目彙整表

## Summary Table of Risk Item Implementation for 2024

風險範疇 Risk Category	風險項目 Risk Items	風險管理策略或因應措施 Risk Management Strategies or Response Measures
策略風險 Strategic Risk	環境永續策略風險 (E) Environmental Sustainability Strategy Risks (E)	<p>(一) 精進溫室氣體(GHG)減量技術 Improve Greenhouse Gas (GHG) Reduction Technologies</p> <p>1. 製程改善、耗能設備替換或改造；投資發展綠能(太陽能電場)、節能、節水與能資源(水/電)有效管理(智慧管理)；資源循環利用與減廢(廢餘熱回收、廢水回收)。 Process improvements, replacement or upgrading of energy-consuming equipment; investment in the development of green energy (solar power plants), energy-saving, water-saving, and effective management of resources (water/electricity) through smart management; resource recycling and waste reduction (waste heat recovery, wastewater recycling).</p> <p>2. 參與區域資源整合(中鋼供應之氧、氬、氮及蒸汽、再生水、再生能源...等等)。 Participate in regional resource integration (oxygen, argon, nitrogen, and steam supplied by China Steel Corporation, reclaimed water, renewable energy, etc.).</p> <p>(二) 以成本有效及永續發展為原則，綠能、儲能、綠電憑證、碳匯(森林/海洋/土壤)等多元方案評估並進。 Evaluate and implement various solutions based on cost-effectiveness and sustainable development principles, including green energy, energy storage, green electricity certificates, and carbon sinks (forests/oceans/soil), among others.</p>

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		<p>(三) 計畫投資節能低碳創新技術(量子電爐、氫能等)及碳捕捉及封存技術(CCUS)。</p> <p>Plan to invest in energy-saving, low-carbon innovative technologies (such as quantum electric furnaces, hydrogen energy, etc.) and carbon capture, utilization, and storage (CCUS) technologies.</p> <p>短期目標為 2025 年前減少 10% ; 中期目標為 2035 年前減少 50% ; 長期目標以 2050 年達到淨零排碳(或碳中和)。</p> <p>Short-term goal: Reduce emissions by 10% by 2025.</p> <p>Medium-term goal: Reduce emissions by 50% by 2035.</p> <p>Long-term goal: Achieve net-zero carbon emissions (or carbon neutrality) by 2050.</p>
<b>營運風險</b> <b>Operational</b> <b>Risk</b>	<b>生產風險</b> <b>( G )</b> <b>Production</b> <b>Risk (G)</b>	<ol style="list-style-type: none"> <li>1. 視業務處接單預估之基礎，規劃產銷目標，機動調整生產線配合生產。</li> <li>Based on the order estimates received by the business department, plan production and sales targets, and make flexible adjustments to production lines accordingly.</li> <li>2. 妥適規劃委外代熱軋作業時程，使自煉料源順利銜接。</li> <li>Properly plan the outsourcing schedule for hot rolling operations to ensure a smooth transition of self-supplied raw materials.</li> <li>3. 確保煉鋼原料交貨品質及數量，每月監控比對原料及鎳金屬投入與產出是否正常；持續監控煉鋼各製程參數是否穩定。</li> <li>Ensure the delivery quality and quantity of steelmaking raw materials; monitor and compare the input and output of raw materials and nickel metal monthly to confirm they are normal. Continuously monitor the stability</li> </ol>

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		<p>of process parameters in steelmaking.</p> <p>4. 建立適當備品管理辦法，避免因備品斷料造成產線停機。</p> <p>Establish appropriate spare parts management procedures to prevent production line shutdowns due to shortages of spare parts.</p> <p>5. 透過維修案例建構維修知識庫，遇設備故障可供查詢，以縮短檢修時間，快速恢復生產。</p> <p>Build a maintenance knowledge base through repair case documentation, so that equipment failures can be referenced for quicker troubleshooting, reducing repair time and swiftly restoring production.</p> <p>6. 落實各單位自主品管，協同品保積極合作，避免批量性缺陷發生，提升品檢能力，即時預警以降低批量發生缺陷之風險。</p> <p>Implement autonomous quality control in each department and actively collaborate with the quality assurance team to prevent batch defects, enhance inspection capabilities, and provide real-time alerts to reduce the risk of mass defects.</p>
	<p>銷售風險 (G) Sales Risk (G)</p>	<p>1. 穩定既有客群：藉由每月客戶拜訪，充分了解經銷商及市場需求，建構長期配合模式，以有效鞏固忠實客戶群。</p> <p>Stabilize the existing customer base: Through monthly customer visits, gain a thorough understanding of distributor and market demands, and establish a long-term collaboration model to effectively strengthen the loyal customer base.</p> <p>2. 料源採購量調整：本公司料源採購並無簽訂長約，因應市況急遽變化，適時召集會議檢討，機動調整並發揮靈活採購策略之優勢，降低庫存跌價風險。</p> <p>Adjustment of raw material procurement volume: Our company does not have long-term contracts for raw material procurement. In response to sudden market changes, meetings are held promptly for review, allowing</p>

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<b>營運風險</b> <b>Operational</b> <b>Risk</b>		<p>for flexible adjustments and leveraging the advantages of agile procurement strategies to reduce the risk of inventory devaluation.</p> <p>3. 研提彈性接單模式：為提升當月接單量所需，於牌價會議研提部分產品專案銷售方案，以有效提高設備稼動率。</p> <p>Develop a flexible order-taking model: To increase the order volume for the current month, propose specific product project sales plans during the price-setting meetings to effectively improve equipment utilization.</p> <p>4. 拓展外銷接單廣度：持續尋求歐美、東南亞等市場合作夥伴，逐步建構通路據點，降低銷售區域過度集中之風險。</p> <p>Expand the scope of foreign sales orders: Continuously seek partnership opportunities in markets such as Europe, the U.S., and Southeast Asia, gradually building distribution channels to reduce the risk of over-concentration in sales regions.</p>
	<b>經營環境風險</b> <b>(G)</b> <b>Business</b> <b>Environment</b> <b>Risk (G)</b>	<p>1. 中國及印尼青山以紅土鎳冶鍊不銹鋼，挾其成本優勢銷售於全球市場，台灣不鏽鋼產業因原料成本較高，致使鋼捲供過於求情況更加嚴重，因此本公司持續降低生產成本與開發新鋼種提升附加價值，以利提升產品競爭力。</p> <p>China and Indonesia Tsingshan use low-cost nickel-iron processing to sell stainless steel in the global market. The stainless-steel industry in Taiwan faces the challenge of higher raw material costs, resulting in an oversupply of steel coils. Therefore, the company continues to reduce production costs and develop new steel grades to enhance added value, thus improving product competitiveness.</p> <p>2. 營運關鍵指標主要為：毛利率、營業損益、稅前損益、產能利用率、存貨餘額、閒置產能損失及庫存損益等，會計處每月定期產製相關管理報表，供各權責單位定期監控。</p> <p>Key performance indicators for operations include gross profit margin, operating profit/loss, pre-tax profit/loss, capacity utilization rate, inventory balance, idle capacity losses, and inventory profit/loss, among others. The</p>

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<b>營運風險</b> <b>Operational</b> <b>Risk</b>		accounting department regularly generates relevant management reports every month for various responsible units to monitor.
	原物料與供應鏈風險 (G) Raw Material and Supply Chain Risk (G)	<ol style="list-style-type: none"> <li>1. 為求廢不銹鋼、鉻鐵等料源之供應，依產銷規畫需求，掌握廢不銹鋼、鉻鐵料源採購供予煉鋼生產。 In order to secure the supply of scrap stainless steel and other materials, procurement of scrap stainless steel materials is carried out based on production and sales planning requirements to ensure a steady supply for steelmaking production.</li> <li>2. 控制黑皮鋼捲低成本備料模式，並採行黑皮鋼捲採購與煉鋼重置成本彈性運用機制。 Control the low-cost material preparation model for black pickled steel coils and implement a flexible mechanism for the procurement of black pickled steel coils and the reset costs in steelmaking.</li> <li>3. 積極採購開發鎳基原料做為煉鋼配料使用。 Actively procure and develop nickel-based raw materials for use as steelmaking ingredients.</li> </ol>
	供應商管理風險 (S) Supplier Management Risk (S)	<ol style="list-style-type: none"> <li>1. 向國外供應商採購原物料，均須簽署採購契約，明訂供應商應遵守當地法令，其中包含勞動與人權相關法規。 When procuring raw materials from foreign suppliers, procurement contracts are required to be signed, specifying that suppliers must comply with local laws, including labor and human rights-related regulations.</li> <li>2. 供應商亦須明確提供其原物料之來源，藉以過濾並避免取得違反國際法規或共識之上游生產商所生產之原物料。 Suppliers are also required to clearly provide the source of their raw materials to filter and avoid obtaining materials produced by upstream manufacturers that violate international laws or agreements.</li> <li>3. 原物料供應商管理機制方面，訂有「拒絕往來廠商名單」及供應商評鑑，經由上述採購程序規範及審查機制，可對供應商預作資格及履約能力的管理及篩選。 In terms of raw material supplier management mechanisms, there are “List of Rejected Suppliers” and Supplier Evaluations. Through the aforementioned procurement procedures, regulations, and review mechanisms, the management and screening of supplier qualifications and performance capabilities are</li> </ol>

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		<p>conducted.</p>
	<p>庫存風險 (G) Inventory Risk (G)</p>	<p>1. 重要原料供需變化大，導致料源採購不易掌握，庫存量波動變化大。另有些煉鋼原料屬外購進口料源，因不可抗力因素料源無法如期交貨及煉鋼產量變化大易造成料源短缺。 Significant fluctuations in the supply and demand of critical raw materials make it challenging to control material procurement, leading to substantial inventory fluctuations. Some raw materials for steelmaking are imported and subject to uncontrollable factors, resulting in delayed deliveries and potential shortages due to variations in steel production.</p> <p>2. 落實產銷目標控制庫存，控制在製品存貨當量至合理水位。 Implement measures to control inventory in line with production and sales objectives, ensuring that finished product inventory levels remain at reasonable levels.</p> <p>3. 有主庫存造成倉儲壓力與公司成本積壓，強化管控每月有主庫存，以降低生產成本並強化資金收入。管控目標及風險限額排除下列項目：外銷遞延、配合船期以及跨月訂單。 Excessive inventory in the main warehouse creates storage pressure and accumulates company costs. Strengthen control over monthly inventory levels to reduce production costs and enhance cash flow. The control objectives and risk limits exclude the following items: deferred exports, coordination with shipping schedules, and cross-month orders.</p>

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	勞資關係風險 ( S ) Labor Relations Risk (S)	定期辦理勞資會議座談，適時溝通解決勞資相關議題，建立勞資共識，減少勞資爭端。 Hold regular labor-management meetings to facilitate timely communication and resolution of labor-related issues, fostering consensus between labor and management and reducing labor disputes.
	人力資源風險 ( SG ) Human Resources Risk (SG)	日後為能及時進用足額人力，將以明年度退休人員退休時間規劃招募期程，並定期依所需員額辦理招募。 To ensure the availability of an adequate workforce in the future, recruitment timelines will be planned according to the retirement schedules of employees in the upcoming year. Recruitment will be conducted regularly based on the required staffing levels.
	職業安全衛生 風險 ( S ) Occupational Health and Safety Risk (S)	<ol style="list-style-type: none"> <li>1. 設置職業安全衛生專責單位(安全衛生處)及專責人員，督導全公司安全衛生管理事項。              Establish a dedicated occupational health and safety unit (Safety and Health Department) and designate responsible personnel to oversee all safety and health management matters throughout the Company.</li> <li>2. 持續推行 ISO45001 職業安全衛生管理系統，以系統化管理進行風險管控。              Continuously implement the ISO 45001 Occupational Health and Safety Management System to systematically manage and control risks.</li> <li>3. 進行職業安全衛生之危害鑑別與風險評估，並採相對應之管理、監督及改善措施，建立安全作業標準，以減低相關風險之產生，防止發生職業災害。              Conduct hazard identification and risk assessments for occupational health and safety, and implement appropriate management, supervision, and improvement measures. Establish safety operating standards to reduce related risks and prevent occupational accidents.</li> <li>4. 訂定作業環境監測計畫，並定期委託勞動部認可之作業環境監測機構實施監測。</li> </ol>

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		<p>Develop an environmental monitoring plan for workplace conditions and regularly commission an operation environment monitoring organization approved by the Ministry of Labor to conduct monitoring.</p> <p>5. 從事特殊作業，應向主辦單位申請許可，取得許可後方可作業。 For special operations, obtain permission from the organizing unit before commencing operations.</p> <p>6. 定期辦理緊急應變演練，使同仁熟捻各項應變措施，盡速消弭災害，降低及減輕危害造成之衝擊損失。 Conduct regular emergency response drills to familiarize employees with various response measures, ensuring the swift mitigation of disasters and reducing the impact and losses caused by hazards.</p> <p>7. 遵循勞動部「職業安全衛生教育訓練規則」之規定，對員工定期實施安全與健康教育訓練。 Comply with the Ministry of Labor's "Occupational Safety and Health Education and Training Regulations" and provide regular safety and health education and training to employees.</p>
	<p>製程安全風險 (SG) Process Safety Risk (SG)</p>	<p>氫氟酸、氨槽及硝酸設備相關製程屬本公司風險較高之化學品製程，加強控管。 主要措施如下： Processes involving hydrofluoric acid, ammonia tanks, and nitric acid equipment are considered higher-risk chemical processes within the Company. The main measures include:</p> <p>1. 訂定標準作業程序並行教育訓練。 Establishing standard operating procedures and conducting training.</p> <p>2. 實施每日定期自動檢查、定期檢點。 Implementing daily routine automatic checks and regular inspections.</p> <p>3. 定期辦理緊急應變演練。 Conducting regular emergency response drills.</p> <p>4. 每年進行稽核檢查。</p>

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		Conducting annual audit inspections.
財務風險 Financial Risk	匯率風險 (G) Exchange Rate Risk (G)	<p>1. 每周針對美國政府發佈貨幣政策相關消息時，多觀察匯率之走向，俾利買入相對低點之價格，掌握較低平均成本，以支應美金貨款。 On a weekly basis, closely monitor the exchange rate trends when the U.S. government releases currency policy-related news. Take advantage of buying at relatively low exchange rates to achieve a lower average cost for supporting U.S. dollar payments.</p> <p>2. 其他外幣計價之貨幣負債，藉由以即時匯率買進或賣出外幣，以確保淨暴險保持在可接受之水準。 Manage other foreign currency-denominated liabilities by buying or selling foreign currencies at current exchange rates to ensure that the net exposure remains at an acceptable level.</p>
	流動性風險 (G) Liquidity Risk (G)	<p>針對流動性比率及額度動用率管控。 Control liquidity ratios and credit utilization rates.</p>

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資訊風險 Information Risk	資訊安全風險 (G) Information Security Risk (G)	<ol style="list-style-type: none"> <li data-bbox="618 272 2074 347">             1. 重要資訊系統及資料檔案定期做資料備份與回復訓練；建置輔助與替換電腦設備及馳援電力設施，強化監控、異常管理與備援，建立預警通報。以降低資訊系統中斷風險。               Regularly back up and conduct recovery training for critical information systems and data files; establish auxiliary and replacement computer equipment as well as emergency power facilities, strengthen monitoring, anomaly management, and backup systems, and set up early warning notifications to reduce the risk of information system downtime.           </li> <li data-bbox="618 576 2074 699">             2. 設置防火牆系統，抵禦外部網路非法封包，強化入侵防禦、阻擋間諜程式並提升未知攻擊之防護；設置防毒伺服器隨時偵測網路並防止電腦病毒侵入散播；建置資安區域聯防系統以便隔絕與排除病毒感染擴散，以強化資訊安全防護。               Install a firewall system to block illegal external network packets, enhance intrusion prevention, block spyware, and improve protection against unknown attacks; set up antivirus servers to continuously monitor the network and prevent the intrusion and spread of computer viruses; establish a cybersecurity regional defense system to isolate and eliminate virus infections and prevent their spread, thereby strengthening information security protection.           </li> <li data-bbox="618 943 2074 1121">             3. 機房設置指紋門禁系統以管控人員進出，防止非作業人員進入，確保機房設備安全及機密。               Install a fingerprint access control system in the server room to manage personnel entry and exit, preventing unauthorized individuals from entering, and ensuring the security and confidentiality of the server room equipment.           </li> </ol>

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環境風險 Environmental Risk	氣候變遷風險 ( E ) Climate Change Risk (E)	<ol style="list-style-type: none"> <li>1. 掌握政府氣候變遷相關法令及政策之最新動態，擬訂節能減碳執行計劃。 Develop an energy-saving and carbon reduction implementation plan in response to changes in government climate change-related laws and policies.</li> <li>2. 執行溫室氣體排放量盤查及查證工作，以探討減量目標及效益。 Carry out greenhouse gas emissions inventory and verification work to explore reduction targets and benefits.</li> <li>3. 配合我國溫室氣體減量政策，逐年訂定溫室氣體自願減量目標，以減少排放量將影響降低。 Align with the greenhouse gas reduction policies of our country and annually establish voluntary greenhouse gas reduction targets to reduce emissions.</li> <li>4. 每年持續提報全公司溫室氣體自願減量計畫與績效。 Continuously report the company's voluntary greenhouse gas reduction plans and performance each year.</li> <li>5. 進行歐盟 CBAM 過渡期之產品碳含量資訊收集與計算。 Collecting and calculating product carbon content information during the EU CBAM transition period.</li> <li>6. 因應碳中和規劃執行綠電政策，建置綠電減少碳排以爭取獲得碳權。 Implement green energy policies in line with carbon neutrality planning, establish green energy sources to reduce carbon emissions, and aim to obtain carbon credits.</li> </ol>
環境風險 Environmental Risk	環境保護 ( E ) Environmental Protection (E)	<ol style="list-style-type: none"> <li>1. 定期監控分析及有效管控事業廢棄物產生量及特性，對於煉鋼製程所產出之爐渣、廢水處理設施產出之無機性污泥，皆能符合規定委由合法清除機構、再利用機構進行清除及再利用。 Regularly monitor, analyze, and effectively control the generation volume and characteristics of industrial waste. Ensure that furnace slag produced in the steelmaking process and inorganic sludge generated by wastewater treatment facilities can be legally removed and reused by authorized clearing and recycling organizations.</li> <li>2. 加強污染防制設備保養維護，以維持正常運轉功能，並密切監控污染物排放量(如氮氧化物、硫氧化物等)，以符合操作許可及相關環保法規。 Strengthen the maintenance and upkeep of pollution control equipment to ensure their normal operational functionality. Monitor pollutant emissions (such as nitrogen oxides, sulfur oxides, etc.) closely to comply with</li> </ol>

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		<p>operating permits and relevant environmental regulations.</p>
	<p>水資源管理風險 ( E ) Water Resource Management Risk (E)</p>	<p>鋼鐵產業屬於高用水量的產業之一，為有效使用水資源制定節水策略，並設置節水設施，如：改善系統設計、採用高效率設備、回收再利用、增設儲水池備用，以因應水資源不足問題。</p> <p>The steel industry is one of the high water-consuming industries. To effectively use water resources, it has developed water-saving strategies and implemented water-saving facilities such as system improvements, the adoption of efficient equipment, recycling, and the installation of reserve water tanks to address water scarcity issues.</p>
<p>法遵風險 Compliance Risk</p>	<p>法規遵循風險 ( G ) Regulatory Compliance Risk (G)</p>	<ol style="list-style-type: none"> <li>1. 各單位定期執行法規符合性查核，若有不符合處即要求矯正改善或制定相關作業程序，以降低違法風險。 Each department conducts regular compliance checks with regulations. If any non-compliance is found, corrective actions are requested, including the formulation of relevant operating procedures, to reduce the risk of legal violations.</li> <li>2. 各單位不定期辦理宣導或教育訓練。 Each department conducts periodic awareness campaigns and educational training sessions.</li> <li>3. 每月彙整收集職業安全衛生、環保、氣候變遷相關法規增修條文，經適用性鑑別後由各單位進行符合性查核，不符合者須立即改善或訂定管理方案執行改善。 Every month, compile and collect amendments to regulations related to occupational safety and health, environmental protection, and climate change. After applicability assessment, each unit shall conduct</li> </ol>

<b>風險範疇</b> <b>Risk</b> <b>Category</b>	<b>風險項目</b> <b>Risk Items</b>	<b>風險管理策略或因應措施</b> <b>Risk Management Strategies or Response Measures</b>
		<p>compliance audits. Non-compliant items must be promptly corrected or management plans for improvement must be established and implemented.</p>
	<p>誠信經營風險 (G) Integrity in Business Operations Risk (G)</p>	<p>本公司設有公司治理暨誠信經營分組,並依公司誠信經營守則第 7 條(防範方案之範圍)規定,就下列不法情事加以防範:</p> <p>The Company has established an Integrity Operation Unit and, in accordance with Article 7 of the Company's Integrity Operation Guidelines (Scope of Preventive Measures), takes precautions against the following unlawful activities:</p> <ul style="list-style-type: none"> <li>一、 行賄及收賄。 Bribery and receiving bribes.</li> <li>二、 提供非法政治獻金。 Providing illegal political contributions.</li> <li>三、 不當慈善捐贈或贊助。 Improper charitable donations or sponsorship.</li> <li>四、 提供或接受不合理禮物、款待或其他不正當利益。 Offering or accepting unreasonable gifts, hospitality, or other undue benefits.</li> <li>五、 侵害營業秘密、商標權、專利權、著權及其他智慧財產權。 Violating trade secrets, trademarks, patents, copyrights, and other intellectual property rights.</li> <li>六、 從事不公平競爭之行為。 Engaging in unfair competition.</li> <li>七、 產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健</li> </ul>

風險範疇 Risk Category	風險項目 Risk Items	風險管理策略或因應措施 Risk Management Strategies or Response Measures
		<p>康與安全。</p> <p>Directly or indirectly harming the rights, health, and safety of consumers or other stakeholders during the development, procurement, manufacturing, provision, or sale of products and services.</p>
其他風險 Other Risks	財產風險 (G) Property Risk (G)	<p>公司對於辦公室、廠房及儀器、生財器具等建物或設備，皆有投保財產保險，以降低災害帶來的損失。</p> <p>The Company has property insurance for its office, factory, equipment, machinery, and other assets to mitigate losses in case of disasters.</p>

註 1：以上各項風險由各業務執行單位本於權責擬定各種管控策略或措施，將風險控制至可接受範圍。

**Note 1: The risks mentioned above are managed by each business unit within their respective responsibilities. Various control strategies or measures are devised to keep the risks within an acceptable range.**

註 2：ESG 代表 Environmental(環境)、Social(社會)、Governance(公司治理)。

**Note 2: ESG stands for Environmental, Social, and Governance.**