1.	目的
	為有效管控及預防可能發生之職業道德風險，以符合高效能運作及合法之企業目標，特制定本管理辦法。
	Purpose
	To ensure the high-performance operation and legal corporate goals, this management method is formulated in order to effectively control and prevent possible professional ethical risks.
2.	範圍
	公司內部所有作業流程與活動。
	Scope
	All processes and activities within the company.
3.	定義
	1 職業道德：係指員工的工作品德與應遵守之工作態度及行為，且符合法規及 EICC 條文之規定。
	2 職業道德風險：在各種作業流程或活動中，因員工違反職業道德之行為，造成公司遭受損失或發生傷害之可能性。
	3 風險管理：對作業流程或活動中可能發生之風險進行評估，並發展有效因應風險之策略，以期避免或降低公司及員工可能招受損失程度之管理過程。
	4 風險關鍵指數（RPN，Risk Priority Number）：事件嚴重度（S）、發生頻率（O）和探測度（D）三者之乘積，用來衡量可能的風險高低。
	Definition
	1 Code of Ethics: refers to the work ethics of employees and the attitudes and behaviors they should abide by, comply with the regulations and EICC provisions.
	2 Code of Ethical Risk: The risk of loss or injury to the company due to employee's violation of code of ethics in various processes or activities.
	3 Risk Management: Assessment the risks that may occur in the course of processes or activities, and develop strategies to effectively address risks in order to avoid or reduce the management process in which companies and employees may be exposed to losses.
	4 Risk Priority Number，RPN : The product of event severity (S), frequency of occurrence (O), and detection (D) is used to measure the level of possible risk.
4.	權責

	1 主管部門：本辦法所稱之主管部門為「總經理室」，負責「職業道德風險評估」程序的界定、建立、執行、記載、維持及持續有效的管理，並負有監督及指導之責。
	
	2 執行部門：本辦法所稱之執行部門為「公司內部各部(室)、課、組或委員會(小組)等組織」，負責「職業道德風險評估」程序的執行、記載及維持，其主管負有審查之責。
	
	3 各部門：
	
	    a)依本辦法相關規定，進行部門內作業流程或活動之職業道德風險評估作業，並依各項目之『風險關鍵指數』及『風險等級』提出防範對策與管控措施。
	
	    b)各部門主管應對所屬人員施行職業道德規範之教育訓練，訓練內容應符合「工作規則」。
	
	    c)制、修定部門內風險管理項目之管理辦法或相關文件。
	
	    d)各部門主管應善盡監督及管理之責，預防及管控風險之發生。
	
	Responsibility
	
	1 Competent Department: The competent department referred to in these Measures is the "G.M. Office", which is responsible for the definition, establishment, implementation, record, maintenance and continuous and effective management of the "Code of Ethics Risk Assessment" procedures, and is responsible for supervision and guidance.
	
	2 Executive Department: The executive department referred to in these Method is "Department, section, teams or committees (groups) within the organizations", and is responsible for the execution, record and maintenance of the "Code of Ethics Risk Assessment" procedures. The manager is responsibility for review.
	
	3 Each Department:
	
	a) Carry out the occupational ethical risk assessment of the operational procedures or activities within the department in accordance with the relevant provisions of these Measures, and propose countermeasures and control measures according to the "Risk Priority Number" and "Risk Level" of each project.
	
	b) The Manager of departments should carry out the training and development of their ethics, and the training content should conform to the "TSC Employees Service Regulations."
	
	c) System or revision of management methods or related documents for risk management projects within the department.
	
	d) The manager of various departments shall perform their duties of supervision and management to prevent and control the occurrence of risks.

5.	作業內容
	
	1 職業道德依據
	
	  1.1 政府相關法規
	
	  1.2 客戶社會責任要求
	
	  1.3 國際頒佈之相關行業行為準則
	
	2 職業道德風險類別
	
	  2.1 違反法令：
	    違反政府相關法令，致公司遭受罰鍰或信譽損害等行為。
	
	  2.2 不正當收益：

因個人不當行為致公司有形／無形資產遭受損耗，包括但不限於侵佔公司資產，如貪污索賄、挪用公款、不合理接受供應商之饋贈等。

2.3 洩密：

因業務需求蒐集或處理公司或個人相關資訊，包括但不限於信息、個資、知識產權等資訊，因故意或應注意未注意之過失行為致使前述資訊洩露或公開。

3 風險評估標準

依風險發生的嚴重度（S）、發生頻率（O）、探測度（D）之等級，採用 5 分制予以評分，依據加乘之風險關鍵指數（RPN= S*O*D）評定風險等級。

3.1 嚴重度（S）：風險發生導致後果之嚴重性評估

等級	判定準則：風險發生可能造成之後果	得分
無預警的嚴重危害	傷害公司信譽/員工/供應商/客戶	5
有預警的嚴重危害	傷害公司信譽/員工/供應商/客戶	4
高	主要管理功能降低，引發員工/供應商/客戶不滿	3
中等	部份管理功能失效	2
低	引發小麻煩，可克服無損失	1

3.2 發生頻率（O）：風險可能發生之頻率

等級	判定準則：風險可能發生之頻率	得分
近乎 100%	每天發生一次	5
極高	每星期發生一次	4
高	每月發生一次	3
中等	每年發生一次	2
低	超出 5 年發生一次	1

3.3 探測度（D）：管控措施有效性之評估

等級	判定準則：在下一個或後續管控措施前，或管控措施規劃或執行之前，利用各種管控措施預防風險發生的可能性。	得分
極低	現行管控措施預防風險發生的可能性極微小	5
低	現行管控措施預防風險發生的可能性低	4
中等	現行管控措施預防風險發生的可能性中等	3
高	現行管控措施預防風險發生的可能性較高	2
超高	現行管控措施預防風險發生的可能性超高	1

4 風險等級

4.1 依風險關鍵指數（RPN）評定風險等級，針對風險等級為第一級之作業項目，各部門應優先予以管理。風險等級為第二～四級者，應採取對應之管控措施。

4.2 風險等級對照表：

RPN 得分	風險等級		管控措施			
	等級	說明	訓練	作業流程管控	監控方法	目標/管理方案
＞64	第一級	不可忍受風險	◎	◎	◎	◎
37～64	第二級	高度風險	◎	◎	◎	◎
13～36	第三級	中度風險	◎	◎	◎	
4～12	第四級	中低度風險	◎	◎		
＜4	第五級	低度風險	◎			

5 風險評估作業

5.1 評估時機：

a)架構社會責任管理系統時，

b)社會責任管理系統法規或客戶相關要求變更時，應檢討是否需重新評估或增加評估項目。

5.2 作業流程：

a)各部門應檢視部門內作業及活動，參考「行為準則與風險類別對照表」（附件一）及「EICC道德規範」，將符合風險類別之作業項目載明於「職業道德風險評估表」(附件二)，並針對高風險項目擬定防範對策與管控措施。

b)各部門需將簽核完成之「職業道德風險評估表」繳交予總經理室。

c)管控措施執行前，各部門應針對以下內容進行審查，由權責部門確認後始得執行：

1)擬定之管控措施是否能有效降低風險至可容許範圍。

2)是否產生新風險源。

3)是否為最佳解決方案。

4)是否易落實於實際作業流程或活動中。

5.3 後續追蹤：

a)管控措施書面化：各部門應將防範對策與管控措施書面化，以利部門人員遵循並定期檢視及修訂。

b)配合內部稽核計畫，稽核人員應定期查核各部門風險項目之管控措施。

c)各部門風險項目應依政府法規、行業準則與實際作業流程，定期重新檢視，檢視週期依實際需求而定，惟一年至少需檢視一次。

Contents of Task

1 Criterion of Code of Ethics

1.1 Government Regulations

1.2 Customer social responsibility (CSR) requirements

1.3 International Code of Conduct for Industry

2 Code of Ethics risk category

2.1 Violation of the law:

Violation of relevant government laws and regulations, resulting in the company suffered fines or damages.

2.2 Improper income:

Loss of tangible/intangible assets of the company due to personal misconduct, including but not limited to encroachment on company assets, such as embezzlement, misappropriation of public funds, unreasonable acceptance of gifts from suppliers, etc.

2.3 Disclosure:

The collection or processing of company or personal related information, including but not limited to information, personal assets, intellectual property rights, etc., due to business needs, due to intentional or due care of unnoticed negligence caused the above information to be disclosed or disclosed.

3 Risk assessment criteria

According to the severity (S), frequency of occurrence (O), and degree of detection (D) of the risk, the score is scored on a 5-point scale, and the risk level is assessed according to the risk-based key index (RPN=S*O*D).

3.1 Severity (S): The severity of the consequences of the risk assessment

Rank	Judging criteria: risk may cause consequences	Scoring
Serious hazard without warning	Injury company reputation / employees / suppliers / customers	5
Serious hazard with warning	Injury company reputation / employees / suppliers / customers	4
High	Reduced main management functions, causing employee/supplier/customer dissatisfaction	3
Medium	Some management functions are invalid	2
Low	Cause small troubles and overcome no loss	1

3.2 Frequency of occurrence (O): The frequency at which the risk may occur

Rank	Judging criteria: frequency at which risk may occur	Scoring
Nearly 100%	Once a day	5
Extremely high	Once a week	4
High	Once a month	3
Medium	Once a year	2
Low	More than 5 years	1

3.3 Detection (D): Assessment of the effectiveness of control measures

Rank	Judgment criteria: Use various controls to prevent the possibility of risk before the next or subsequent control measures, or before the planning, or implementation of the control measures.	Scoring

Extremely Low	The current control methods are very unlikely to prevent risks	5
Low	The current control methods are less likely to prevent risks	4
Medium	The current control methods are moderate possibility to prevent risks	3
High	The current control methods are more likely to prevent risks	2
Extremely high	The current control methods are high possibility prevent risk	1

4 Risk Rank

4.1 Base on Risk Priority Number to evaluate the Risk Rank. Focus on the level 1 as operation items, and each department should management priority. The corresponding control measures shall be taken if the risk level is the second to the fourth level.

4.2 Risk Level table:

RPN	Risk Rank		Control Measures			
	Level	Description	Training	Process Control	Monitor method	Goal/management plan
＞64	Level 1	Unbearable risk	◎	◎	◎	◎
37～64	Level 2	High risk	◎	◎	◎	◎
13～36	Level 3	Medium risk	◎	◎	◎	
4～12	Level 4	Low to medium risk	◎	◎		
＜4	Level 5	Low risk	◎			

5 Risk Assessment

5.1 Evaluation opportunity:

a) When constructing a social responsibility management system,

b) When the social responsibility management system regulations or customer related requirements are changed, it should be reviewed whether it is necessary to re-evaluate or increase the evaluation items.

5.2 Process flow:

a) All departments should review the operations and activities in the department. Refer to the "Code of Conduct and Risk Category Table" (Appendix 1) and the "EICC Code of Ethics" to record the work items that meet the risk categories in the "Ethical and Risk Assessment Form". (Appendix 2), and formulate preventive measures and control measures for high-risk projects.

b) All departments are required to submit the "Ethical and Risk Assessment Form" completed by the signing to the G.M. Office.

c) Before the implementation of the control methods, each department shall review the following contents, and the implementation shall be carried out after confirmation by the authority department:

1) Is the proposed control measure can effectively reduce the risk to the allowable range?

	2) Is there a new source of risk source?
	3) Is it the best solution?
	4) Is it easy to implement in the actual operation process or activity?
	5.3 Follow-up tracking:
	a) Written control measures: All departments should document the countermeasures and control measures to facilitate the department's employee to follow and regularly review and revise.
	b) The auditors should regularly check the control measures of the risk items of each department in conjunction with the internal audit plan.
	c) The risk items of each department shall be re-examined regularly according to government regulations, industry standards and actual operation procedures. The inspection cycle is determined according to actual needs, but at least once a year.
6.	相關資料 1 工作規則 Reference 1 TSC Employees Service Regulations
7.	附件/表 1 附件一　行為準則與風險類別對照表 2 附表一　職業道德風險評估表 Appendix 　1 Appendix i Code of Conduct and Risk Category Table 　2 Appendix ii Ethical and Risk Assessment Form
8.	記錄保存 　(略) Record 　(Skip)
9.	附則 　1 本辦法依權限核准後施行，修正時亦同。 Supplementary 　1 This measure is implemented after approval of the authority, and the same when the amendment is made.

行為準則與風險類別對照表

Code of Conduct and Risk Category Table

序 Item	行為準則 Code of Conduct	說明 Description	風險類別 Risk Category	對應 EICC 條文 Correspond EICC Provision
1	遵紀守法 Compliance	1.遵守國內外的法律、規則和社會常識規範。 2.如果違反法律和社會常識規範，即使對公司有利，也不得進行。 1. Comply with domestic and foreign laws, rules and social common sense norms. 2. If it violates the laws and social norms, it will not be carried out even if it is beneficial to the company.	違反法令 Violation of the law	法律與客戶要求 Legal and customer requirements
2	營業、購買活動的要求 Business, purchase requirements	營業、購買活動應通過自由、公正的交易，按照適當的條件進行。 Business and purchasing activities shall be conducted in accordance with appropriate conditions through free and fair transactions.	不正當收益 Improper income	廉潔經營、無不正當收益、公平交易、廣告和競爭 Integrity, no legitimate income, fair trade, advertising and competition
3	接待、贈送禮品的要求 Reception, gift request	1.接待、贈送禮品，應在合法、妥當的範圍內進行。 2.接受接待、禮品時亦同。 1. Reception and gift giving should be carried out within the scope of lawfulness and appropriateness. 2. The same is true when accepting receptions and gifts.	不正當收益 Improper income	無不正當收益 No improper income
4	信息的收集、利用、管理 Information collection, utilization, management	1.迅速、合法、適當地收集信息，有效地予以利用。 2.業務上得知的信息，僅限業務目的使用，不得向第三者洩漏。 1. Collect information quickly, legally and appropriately and use it effectively. 2. The information obtained in the business is for business purposes only and may not be disclosed to third parties.	洩密 Disclosure	信息公開、身分保密 Information disclosure, identity confidentiality
5	知識產權的管理 Intellectual property management	1.知識產權是支撐本公司集團技術志向的重要財產，應努力予以創造。 2.要妥善保護、有效利用知識產權。同時也應尊重他人的知識產權。 1. Intellectual property rights are important assets that support the technical ambitions of the company, and efforts should be made to create them. 2. It is necessary to properly protect and effectively use intellectual property rights. At the same time, the intellectual property rights of others should be respected.	洩密 Disclosure	知識產權 Intellectual property

道德規範風險評估表

Ethical and Risk Assessment Form

部門 Department：

製表日期 Made Date：

　　　(YY)年　　(MM)月　　(DD)日

風險類別 Risk Category	風險蒐集、鑑別 Risk collection, identification				風險評估 Risk Assessment					高風險因應(註2) High Risk Respon (*2)
	作業項目 Process Item	可能發生風險 Possible Risk	影響層面 Impact Level	管制措施(註1) Control Measure(*1)	風險分析 Risk Analys			風險關鍵指數 (RPN)	風險等級 Risk lv	防範對策與管制措施 Preventive measures and control measures
					嚴重度 (S)	發生平率(O)	偵測度 (D)			

註1(*1)：依目前管制措施記載內容，若有程序文件編號及名稱者需註明。
　　　According to the contents of the current control measures, if there is a program file number and name, it should be noted.
註2(*2)：風險等級在第一級者。列為高風險項目，部門應提出防範對策與管制措施，以有效降低風險等級為目標。
　　　The risk level is at the first level. Listed as high-risk projects, the department should propose countermeasures and control measures to effectively reduce the risk level.
註3(*3)：此表單需簽至各部門主管。This form needs to be signed to the department manager.

參與評估者簽章 Participate in the evaluator signature	審查者簽章 Examiner signature	核准者簽章 Approved signature