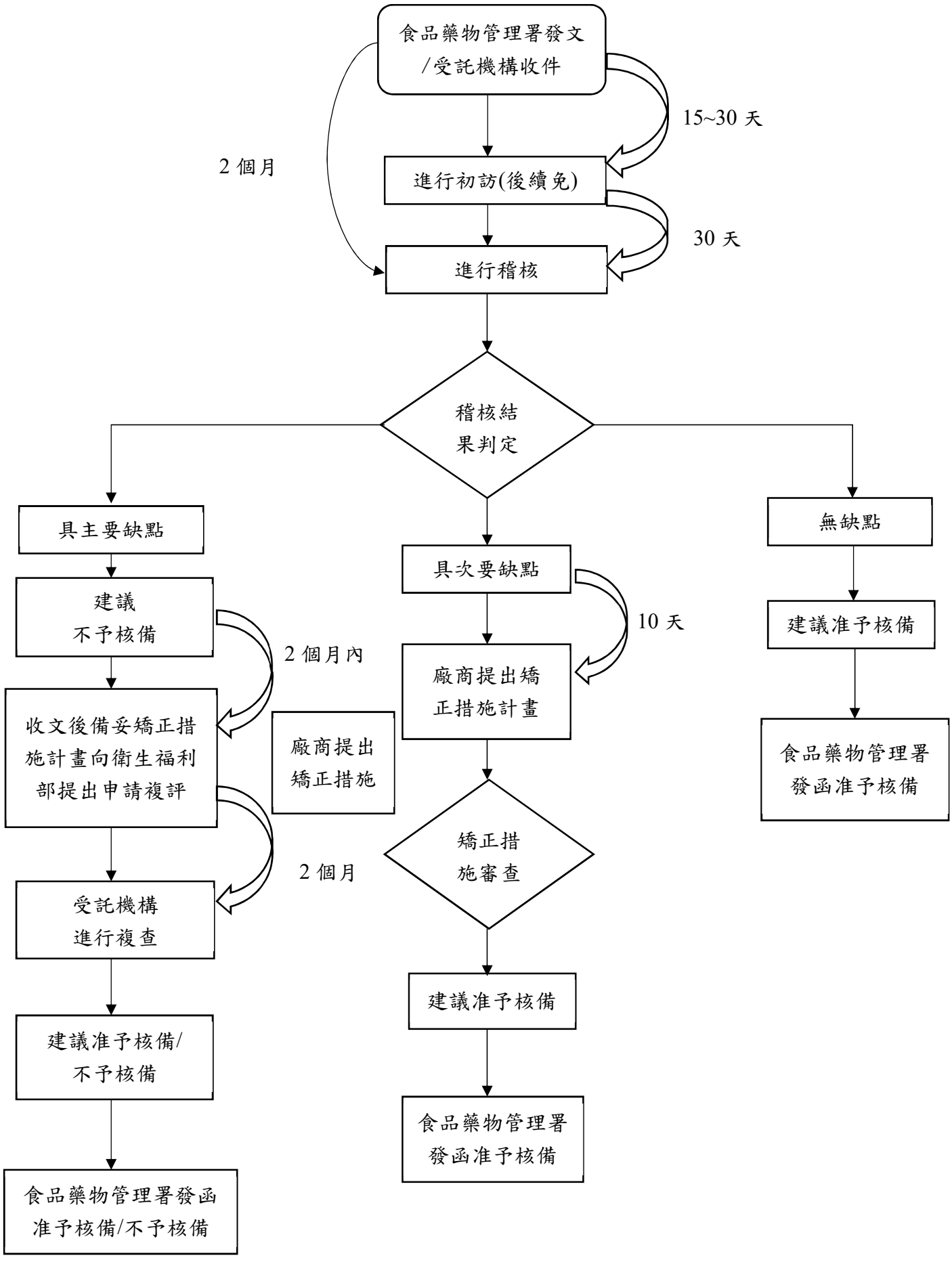國產醫療器材 QMS 稽核作業流程圖