

育世博股份有限公司

背書保證管理辦法

背書保證管理辦法 Policy of Endorsements/Guarantees	版次 Version	v 2.0
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In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language version shall prevail.

第一條 目的

為保障股東權益及配合業務需要，爰依金融監督管理委員會證券證券期貨局(以下簡稱金管會)頒佈之「公開發行公司資金貸與及背書保證處理準則」訂定本作業程序，本作業程序如有未盡事宜，悉依相關法令規定辦理。

Article 1: Purpose

The management policies are established to safeguard shareholders' interests and respond to business needs in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" published by the Securities and Futures Bureau of the Financial Supervisory Commission. The Company shall follow applicable laws if the management policies are not comprehensive.

第二條 適用範圍

一、本辦法所稱之背書保證包括：

(一) 融資背書保證，包括：

1. 客票貼現融資。
2. 為他公司融資之目的所為之背書或保證。
3. 為本公司融資之目的而另開立票據予非金融事業作擔保者。

(二) 關稅背書保證，係指本公司或他公司有關關稅事項所為之背書或保證。

(三) 其他背書保證，係指無法歸類列入前二項之背書或保證事項。

二、本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本程序規定辦理。

Article 2: Scope of Application

1. The term "endorsements and guarantees" refers to the following:

(1) Financing endorsements/guarantees, including:

- I Bill discount financing.
- II Endorsement or guarantee made to meet the financing needs of another company.
- III Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the company itself.

(2) Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.

(3) Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.

2. Any creation by the Company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with this management procedure.

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第三條 背書保證對象

一、本公司得對下列公司為背書保證：

- (一) 與本公司有業務往來關係之公司。
- (二) 公司直接及間接持有表決權之股份超過百分之五十之公司。
- (三) 直接及間接對公司持有表決權之股份超過百分之五十之公司。

二、本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

三、因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前項規定之限制，得為背書保證。另本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保。

四、前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。

Article3: Endorsement Guarantees Subject

1. The Company may make endorsements/guarantees for the following companies:

- (1) A company with which it does business.
- (2) A company in which the Company directly and indirectly holds more than 50 percent of the voting shares.
- (3) A company that directly and indirectly holds more than 50 percent of the voting shares in the Company.

2. Companies in which the Company holds, directly or indirectly, 90% or more of the voting shares may make endorsements/guarantees for each other, and the number of endorsements/guarantees may not exceed 10% of the net worth of the Company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.

3. Where all capital contributing shareholders make endorsements/ guarantees for their jointly invested company in proportion to their shareholding percentages, such endorsements/guarantees may be made free of the restriction of the preceding paragraph.

4. Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the Company, or through a company in which the Company holds 100% of the voting shares.

第四條 背書保證額度

一、本公司對外背書保證之總額，以不超過本公司淨值之百分之五十為限。

二、本公司對單一企業背書保證額度，以不超過本公司淨值之百分之五十為限。如因業務往來關係從事背書保證者，以不超過被保證公司與本公司最近年度業務往來金額之總額（雙方間進貨或銷貨金額孰高者）。

三、本公司及子公司整體對外背書保證之總額，以不超過本公司淨值之百分之五十為限。

四、本公司及子公司整體對單一企業背書保證額度，以不超過本公司淨值之百分之五十為

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限。

- 五、本公司直接及間接持有表決權股份達百分之九十以上之公司間，為背書保證時，其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證時，其金額不得超過本公司淨值之百分之五十為限。
- 六、本程序所稱之淨值，係指本公司最近期依「證券發行人財務報告編製準則」規定之資產負債表歸屬於母公司業主之權益。
- 七、本程序所稱子公司及母公司，係依「證券發行人財務報告編製準則」之規定認定之。

Article 4: Endorsement Guaranteeing Credit Limit

1. The total amount of endorsement guarantee that the Company provides to external parties shall not exceed 50% of the Company's net worth.
2. The maximum endorsement guarantee amount that the Company provides to a single enterprise shall not exceed 50% of the Company's net worth. If an endorsement guarantee is provided due to business transactions, the maximum amount shall not exceed the total amount of the most recent annual business transactions between the guaranteed company and the Company (whichever is higher between the purchase or sale amount).
3. The total amount of endorsement guarantee that the Company and its subsidiaries provide to external parties shall not exceed 50% of the Company's net worth.
4. The maximum endorsement guarantee amount that the Company and its subsidiaries provide to a single enterprise shall not exceed 50% of the Company's net worth.
5. When providing endorsement guarantees among companies in which the Company holds directly or indirectly more than 90% of the voting rights, the amount shall not exceed 10% of the Company's net worth. However, when providing endorsement guarantees among companies in which the Company holds directly or indirectly 100% of the voting rights, the amount shall not exceed 50% of the Company's net worth.
6. The term "net worth" as used in this procedure refers to the equity attributable to the owners of the parent company in the balance sheet prepared in accordance with the financial reporting standards for issuers of securities.
7. The terms "subsidiary" and "parent company" used in this procedure shall be determined in accordance with the financial reporting standards for issuers of securities.

第五條 決策及授權層級

- 一、本公司辦理背書保證事項時，應併同風險評估結果提報董事會同意後為之。如認為有必要時，得由董事會授權董事長於不超過本公司最近期財務報表淨值額度內決行，事後再報經最近期董事會追認。
- 二、本公司辦理背書保證時，如因業務需要而有超過前條所訂額度之必要且符合本公司背書保證作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計畫

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於一定期限內銷除超限部分。

- 三、本公司直接及間接持有表決權股份達百分之九十以上之子公司依第四條第五項規定為背書保證前，應提報本公司董事會決議後始得辦理。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。
- 四、為他人背書保證時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議紀錄。
- 五、本公司因情事變更，致背書保證對象不符規定或金額超限時，應訂定改善計畫，將相關改善計畫送各獨立董事或各審計委員會成員，並依計畫時程完成改善。

Article 5: Decision and authority

1. The company may make an endorsement/guarantee only after the risk assessment results have been submitted to and resolved upon by the Board of Directors. If necessary, it may be approved by the Chairman of the Board, where empowered by the Board of Directors to grant endorsements/guarantees within an amount not exceeding 200% of the Company's net worth as stated in the most current financial statements, for subsequent submission to and ratification by the next Board of Directors' meeting. The implementation status and relevant matters shall be reported to the shareholders' meeting in next year.
2. When this company provides endorsement guarantees, if there is a business need and it is necessary to exceed the limit set in the preceding paragraph and meets the conditions stipulated in the company's endorsement guarantee operating procedures, the approval of the board of directors shall be obtained. More than half of the directors shall provide joint and several guarantees for the potential losses that may result from the company's exceeding the limit, and the operating procedures shall be amended for retroactive approval by the shareholders' meeting. If the shareholders' meeting does not approve, a plan shall be formulated to eliminate the exceeding limit within a certain period.
3. Before any subsidiary in which the Company directly or indirectly holds more than 90% of the voting rights provides an endorsement guarantee pursuant to Article 4, Paragraph 5, it shall report to the Company's board of directors for approval. However, this requirement does not apply to endorsement guarantees between companies in which the Company directly or indirectly holds 100% of the voting rights.
4. When the Company makes endorsements/guarantees for others, it shall take into full consideration each independent Director's opinions; independent Directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the Board of Directors' meetings.
5. In the event of changes in circumstances that cause the endorsement guarantee object to be inconsistent with the regulations or exceed the limit, the company should develop an improvement plan, submit the relevant improvement plan to each Independent Director or member of the audit committee, and complete the improvement according to the plan schedule.

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第六條 背書保證之辦理程序

- 一、被背書保證企業向本公司申請背書保證時，應提供基本資料及財務資料，並填具【申請書】向本公司提出申請，本公司經辦人員應針對前述取得之資料，就背書保證之必要性及合理性、背書保證對象之徵信及風險評估、對本公司之營運風險、財務狀況及股東權益之影響及應否取得擔保品及擔保品之評估價值等詳細審查。因業務往來關係從事背書保證時，應評估背書保證金額與業務往來金額是否相當。
- 二、本公司經辦人員擬具簽呈彙整前項背書保證相關資料及評估結果，呈執行長及董事長核准後，提請董事會決議通過後辦理。若董事會已授權董事長在一定額度內先予執行，則於董事長裁示後即可執行，事後再提報最近期之董事會追認。
- 三、背書保證註銷時，由經辦人員填具簽呈敘明背書保證相關事項，並檢附相關資料，呈執行長核准後辦理。
- 四、本公司辦理背書保證作業，應建立【備查簿】，就背書保證對象、金額、董事會通過或董事長執行日期、背書保證日期及依本作業程序規定應審慎評估之事項等，詳予登載備查。
- 五、本公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。

Article 6 :Procedure for Endorsement Guarantee

1. When an enterprise applies for an endorsement guarantee from the Company, it shall provide basic and financial information and fill out an application form to submit to the Company. The Company's personnel in charge shall examine the necessity and reasonableness of the endorsement guarantee, conduct credit and risk assessments of the endorsed guaranteed object, and evaluate the impact of the endorsement guarantee on the Company's operational risks, financial conditions, and shareholders' equity, and determine whether collateral and the value of the collateral should be obtained. When engaging in endorsement guarantees for business transactions, the amount of the endorsement guarantee shall be assessed to determine if it is equivalent to the transaction amount.
2. The Company's personnel in charge shall prepare a memorandum summarizing the relevant information and evaluation results of the endorsement guarantee and submit it to the CEO and Chairman for approval, and then submit it to the Board of Directors for resolution. If the Board of Directors has authorized the Chairman to make decisions within a certain amount, the decision can be executed after the Chairman's directive, and it shall be retrospectively submitted to the nearest Board of Directors for approval.
3. When cancelling an endorsement guarantee, the personnel in charge shall prepare a memorandum specifying the relevant matters of the endorsement guarantee and attach relevant materials, and then submit it to the CEO for approval.
4. The Company shall establish a record book for endorsement guarantees and record the endorsed guaranteed object, amount, date of Board of Directors approval or Chairman's

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decision, endorsement guarantee date, and matters that should be carefully evaluated according to the Company's procedures.

5. The Company shall evaluate or recognize contingent losses from endorsement guarantees, disclose endorsement guarantee information in financial reports, and provide relevant information for the auditor to execute necessary audit procedures.

第七條 印鑑章使用及保管程序

- 一、本公司以向經濟部申請登記之公司印章為背書保證之專用印鑑章，該印鑑章應由經董事會同意之專責人員保管，並應依本公司相關作業程序規定，始得鈐印或簽發票據。
- 二、本公司對國外公司為保證行為時，公司所出具之保證函由董事會授權董事長簽署。

Article 7 :Use and Storage Procedures for Company Seals

1. The company seal used for endorsement and guarantee in registering with the Ministry of Economic Affairs shall be kept by a designated person approved by the board of directors and shall be used in accordance with the relevant operational procedures of the company before stamping or issuing invoices.
2. When guaranteeing for foreign companies, the guaranteed letter issued by the company shall be signed by the chairman of the board of directors authorized by the board of directors.

第八條 背書保證之稽核作業

本公司之內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。

Article 8: Internal audit work

The Company's internal auditors shall audit the Management Procedures for Endorsements/Guarantees for Others and the implementation thereof at least on a quarterly basis and prepare written records accordingly. They shall promptly notify audit committee in writing of any material violation found.

第九條 公告申報程序

本公司於公開發行後應執行下列程序：

- 一、本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。
- 二、本公司背書保證餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：
 - (一) 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。
 - (二) 本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。
 - (三) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。
 - (四) 本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報

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表淨值百分之五以上。

三、本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。

四、本公司之子公司非屬國內公開發行公司者，該子公司有前款第四日應公告申報之事項時，應由本公司為之。

Article 9: Procedures for Public Notification and Declaration

After the company's public offering, the following procedures shall be implemented:

1. The company shall publicly announce and declare the endorsed guaranteed balance of the company and its subsidiaries for the previous month before the 10th day of each month.
2. If the endorsed guaranteed balance of the company meets one of the following standards, the company shall publicly announce and declare it within two days from the date of the event:
 - (1) The endorsed guaranteed balance of the company and its subsidiaries reaches 50% or more of the latest net worth in the financial statements of the company.
 - (2) The endorsed guaranteed balance of the company and its subsidiaries for a single enterprise reaches 20% or more of the latest net worth in the financial statements of the company.
 - (3) The endorsed guaranteed balance of the company and its subsidiaries for a single enterprise reaches over NT\$10 million, and the sum of its endorsed guarantees, long-term investments, and fund lending balances reaches 30% or more of the latest net worth in the financial statements of the company.
 - (4) The company or its subsidiaries have newly added endorsed guarantee amounts that reach over NT\$30 million and 5% or more of the latest net worth in the financial statements of the company.
3. The date of the event referred to in this procedure means the date of signing the transaction, the date of payment, the date of board resolution, or the earlier date of any other date sufficient to determine the transaction object and the transaction amount.
4. If the subsidiary of the company is not a domestic publicly traded company, and there are matters that should be publicly announced and declared on the fourth day mentioned in the preceding paragraph, the company shall do so on behalf of the subsidiary.

第十條 對子公司辦理背書保證之控管程序

一、本公司對子公司辦理背書保證之控管程序：

- (一) 本公司之子公司擬為他人背書或提供保證者，本公司應命該子公司依主管機關之規定訂定『背書保證管理辦法』，並應依所定作業程序辦理。
- (二) 本公司稽核人員應稽核各子公司背書保證作業程序及其執行情形，並作成稽核報告；稽核報告之發現及建議於陳核後，應通知各獨立董事或各審計委員會委員，且要求各受查子公司改善之事項應按季作成追蹤報告，以確定其已及時採取適當之改善措施。

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- (三) 本公司之子公司若擬為他人背書或提供保證，應提供相關資料予本公司備查。
- (四) 本公司之子公司應於每月月初編製上月份之【背書保證月報表】及【備查簿】，並呈閱本公司。
- 二、本公司背書保證對象若為淨值低於實收資本額二分之一之子公司之控管程序：
- (一) 該子公司從事重大財務、業務事項，包括事業計畫及預算、重大設備投資及轉投資、舉借債務、資金貸與他人、背書保證、債務承諾、有價證券及衍生性金融商品之交易、重要契約、重大財產變動等，應於事實發生前經該子公司董事會決議通過，並陳報本公司相關權責主管。
- (二) 本公司應至少按月取得該子公司月結之管理報告，包括相關重要財務報表及分析、【資金貸與他人及背書保證月報表】等，進行分析檢討。
- 三、子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額之計算，應以股本加計資本公積-發行溢價之合計數為之。

Article 10: Control Procedures for Endorsement and Guarantees Issued by Subsidiaries

1. Control procedures for endorsement and guarantees issued by subsidiaries of the Company are as follows:
 - (1) When a subsidiary of the Company intends to endorse for or provide guarantees to others, the Company shall instruct the subsidiary to establish an operation procedure for endorsement and guarantees in accordance with regulations of the competent authority, and the subsidiary shall follow the established procedure.
 - (2) The auditors of the Company shall audit the endorsement and guarantees operation procedures and their implementation by each subsidiary and prepare an audit report. The findings and recommendations in the audit report shall be notified to the respective supervisors or members of the audit committee after being reviewed, and the improvement items required by the audited subsidiaries shall be made into follow-up reports on a quarterly basis to ensure that appropriate improvement measures have been taken in a timely manner.
 - (3) If a subsidiary of the Company intends to endorse for or provide guarantees to others, it shall provide relevant information to the Company for reference.
 - (4) Each subsidiary of the Company shall prepare an endorsement and guarantees monthly report for the previous month and a reference book at the beginning of each month and submit them to the Company for review.
2. Control procedures for subsidiaries whose net worth is less than half of the paid-in capital of the Company when they are the objects of endorsement and guarantees are as follows:
 - (1) If the subsidiary is engaged in significant financial or business matters, including business plans and budgets, major equipment investments and reinvestments, borrowing of debts, lending funds to others, endorsements and guarantees, debt commitments, transactions of securities and derivative financial instruments, significant contracts, and major changes in properties, the subsidiary shall obtain approval from the board of directors before the

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- occurrence of such matters and report to the relevant responsible person of the Company.
- (2) The Company shall obtain monthly management reports from the subsidiary, including relevant important financial statements and analyses, loan and endorsement monthly reports, and others, for analysis and review.
3. If the stocks of a subsidiary have no par value or have a per-share par value that is not in New Taiwan Dollars ten, the calculation of the paid-in capital should be the total of capital stock and capital surplus-issuance premium.

第十一條 罰則

本公司經理人及主辦人員違反本作業程序時，按本公司人事管理規章依其情節輕重處罰。

Article 11: Penalty

When the Company's management and responsible persons violate the requirements of this management procedure, they shall be disciplined according to the Company's humanresource by-laws.

第十二條 控制重點

- 一、公司背書保證之對象應符合法令及本作業之規定。
- 二、背書保證應隨時控管，以免超過本辦法規定之額度。
- 三、背書保證作業應注意公告期限。
- 四、背書保證使用之印章應為經濟部登記之公司印章並由專人保管，經董事會通過後；經權責主管核准後始得用印或簽發票據。
- 五、處理程序應按實審慎進行評估及衡量風險性。
- 六、本辦法應經董事會及股東會通過。
- 七、背書保證之註銷應依規定辦理。
- 八、內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄。
- 九、會計單位應按月登載「背書保證備查簿」，並由權責主管簽核。

Article 12: Key Control Points

1. The parties for whom the Company provides endorsements and guarantees shall comply with relevant laws and regulations as well as the provisions of these Procedures.
2. Endorsements and guarantees shall be monitored at all times to ensure that the amounts do not exceed the limits stipulated in these Procedures.
3. Attention shall be paid to the required public disclosure deadlines for endorsements and guarantees.
4. The seal used for endorsements and guarantees shall be the company seal registered with the Ministry of Economic Affairs and shall be kept by an authorized custodian. The seal may be

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affixed, or negotiable instruments may be issued, only after approval by the Board of Directors and the responsible authority.

5. The handling procedures shall be conducted prudently, with appropriate evaluation and risk assessment.
6. These Procedures shall be approved by both the Board of Directors and the Shareholders' Meeting.
7. The cancellation of endorsements and guarantees shall be handled in accordance with applicable regulations.
8. Internal auditors shall audit the endorsement and guarantee procedures and their implementation at least once each quarter, and prepare written records.
9. The accounting department shall record the "Endorsement and Guarantee Register" on a monthly basis, which shall be reviewed and approved by the responsible authority.

第十三條 實施與修訂

- 一、本作業程序經董事會通過後，送審計委員會並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修正時亦同。
- 二、本公司將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。
- 三、訂定或修正背書保證之作業程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。
- 四、前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。
- 五、第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

Article 13: Implementation and revision

1. After the management procedures is adopted by the Board of Directors, it shall be submitted to audit committee and for approval by the shareholders' meeting; where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinion to audit committee and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.
2. Where the Company submits this Management Procedure for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. Independent directors' dissenting opinions or reservations shall be documented in the minutes.
3. The amendment for the management procedures shall be approved by more than one-half of the audit committee members and submitted to the board of directors to obtain a resolution.
4. If the preceding paragraph has not been approved by more than one-half of the audit

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committee members, it may be implemented by more than two-thirds of all directors, and the resolution of the audit committee shall be stated in the minutes of the board of directors.

5. All members of the audit committee referred to in Paragraph 3 and all directors referred to in the preceding Paragraph shall be calculated based on actual persons in office.