

**深圳市递爱福公益基金会
关联交易管理办法**
**Administrative Measures for Related-Party
Transactions of the China DAF Charity**
(讨论稿)
(Draft for Discussion)

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If you have any comments or suggestions on the content of this document, please send them to general-office@DAF-charity.org.cn. We value your feedback and help in improving this document. The English translation has been reviewed by native English speakers.

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1 总则

General Provisions

为规范深圳市递爱福公益基金会（以下简称“本基金会”）的关联交易，确保本基金会管理的慈善财产、本基金会受益人的利益以及本基金会的合法权益不受侵犯，根据《中华人民共和国慈善法》《基金会管理条例》《慈善组织信息公开办法》《民间非营利组织会计制度》《〈民间非营利组织会计制度〉若干问题的解释》等法律法规以及《深圳市递爱福公益基金会章程》《捐赠深圳市递爱福公益基金会说明书》《深圳市递爱福公益基金会捐赠、投资、捐助指引》《递爱福基金会信息公开制度》的有关规定，并参照《企业会计准则——第36号关联方披露》《上市公司信息披露管理办法》等相关制度，特制定本《深圳市递爱福公益基金会关联交易管理办法》（“本办法”）。

In order to regulate related-party transactions of the China DAF Charity (hereinafter the ‘Charity’), and protect the charitable assets managed by the Charity, as well as the lawful rights and interests of the beneficiaries and the Charity, the Charity has formulated the Administrative Measures for Related-Party Transactions of the China DAF Charity (hereinafter the ‘Measures’) in accordance with the *Charity Law of the People’s Republic of China*, the *Regulation on Foundation Administration*, the *Measures for the Information Disclosure of Charitable Organizations*, the *Accounting Rules for Non-Governmental Not-for-Profit Organizations*, the *Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations*, and other relevant laws and regulations, as well as the Articles of Organization of the China DAF Charity, the Contribution Prospectus of the China DAF Charity, the Contribution, Investment, and Granting Guidelines of the China DAF Charity, and the Rules on Information Disclosure of the China DAF (Donor Advised Fund) Charity, and also in consideration of the *Accounting Standards for Enterprises No. 36—Disclosure of Related Parties* and the *Administrative Measures for the Disclosure of Information of Listed Companies*.

2 本基金会规制关联交易的缘由

Reasons for the Charity to Regulate Related-Party Transactions

在正当的关联交易中，交易双方互相了解、彼此信任，可避免信息不对称，易于沟通协调，能提高交易效率、降低交易成本，相比与陌生的市场主体交易，可能对慈善组织更为有利，法律并不禁止；而不正当的关联交易，会使慈善组织丧失公信力，损害慈善组织、受益人的利益和社会公共利益，造成各方利益失衡、利益输送，从而破坏慈善环境，影响慈善事业健康发展。因此，本基金会将对关联交易应当进行一定的规制，以使其符合法律法规的要求。

In a fair related-party transaction, information asymmetry is avoided, communication and coordination is made easier, the efficiency of transactions is improved and transaction costs are reduced due to the mutual understanding and the trust relationship between the two parties. In addition, compared to transactions with unfamiliar market entities, fair related-party transactions are more beneficial to charitable organizations and are not prohibited by law. However, unfair related-party transactions will decrease the accountability of charitable organizations and impair the interests of charitable organizations, beneficiaries, and the public, thereby causing an asymmetry and a transfer of interest among parties. This will damage the charitable environment and negatively affect the sound development of charitable affairs. Therefore, the Charity shall impose certain restraints on related-party transactions, in order to make these transactions comply with laws and regulations.

3 关联方的界定

Definition of Related Parties

3.1 关联方的界定标准

Criteria for Definition of Related Parties

根据《慈善组织信息公开办法》第四条的规定¹、《中华人民共和国慈善法》第十四条的规定²、《〈民间非营利组织会计制度〉若干问题的解释》第十二

¹ 《慈善组织信息公开办法》第四条 慈善组织应当自下列基本信息形成之日起 30 日内，在统一信息平台向社会公开：……（四）发起人、主要捐赠人、管理人员、被投资方以及与慈善组织存在控制、共同控制或者重大影响关系的个人或者组织（以下简称重要关联方）……

Measures for the Information Disclosure of Charitable Organizations, Article 4: Charitable organizations shall disclose the following basic information to the general public on a unified information platform within 30 days of the date of information being created: ...

(4) Sponsors, major donors, managers, investees, and individuals or organizations that control or jointly control charitable organizations, or have significant influence on them (hereinafter referred to as important affiliates) ...

² 《中华人民共和国慈善法》第十四条 慈善组织的发起人、主要捐赠人以及管理人员，不得利用其关联关系损害慈善组织、受益人的利益和社会公共利益。慈善组织的发起人、主要捐赠人以及管理人员与慈善组织发生交易行为的，不得参与慈善组织有关该交易行为的决策，有关交易情况应当向社会公开。

Charity Law of the People's Republic of China, Article 14: Where the promoter or any major donor or manager of the charitable organization has any transaction with the charitable organization, it or he shall not participate in the charitable organization's decision-making on the transaction, and the information on the transaction shall be made available to the public.

条第二款的规定³，参照《企业会计准则第 36 号——关联方披露》第三条⁴

³ 《〈民间非营利组织会计制度〉若干问题的解释》第十二条（二）本解释所称关联方，是指一方控制、共同控制另一方或对另一方施加重大影响，以及两方或两方以上同受一方控制、共同控制或重大影响的相关各方。以下各方构成民间非营利组织的关联方：

Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations, Article 12 Paragraph 2: For the purpose of this Interpretation, “affiliates” means all relevant parties in a relationship that a party has the power to control, jointly control or exercise a significant influence on another party, or two or more parties are subject to control, joint control or significant influence from the same party. All following parties constitute affiliates of a non-governmental not-for-profit organization:

1. 该民间非营利组织的设立人及其所属企业集团的其他成员单位。
 - (a) The founder of the non-governmental not-for-profit organization and other member entities of the enterprise group to which it is subordinate.
 2. 该民间非营利组织控制、共同控制或施加重大影响的企业。
 - (b) Enterprises which are subject to control, joint control or significant influence from the non-governmental not-for-profit organization.
 3. 该民间非营利组织设立的其他民间非营利组织。
 - (c) Other non-governmental not-for-profit organizations formed by the non-governmental not-for-profit organization.
 4. 由该民间非营利组织的设立人及其所属企业集团的其他成员单位共同控制或施加重大影响的企业。
 - (d) Enterprises that are subject to joint control or significant influence from the founder of the non-governmental not-for-profit organization and other member entities of the enterprise group to which it is subordinate.
 5. 由该民间非营利组织的设立人及其所属企业集团的其他成员单位设立的其他民间非营利组织。
 - (e) Other non-governmental not-for-profit organizations formed by the founder of the non-governmental not-for-profit organization and other member entities of the enterprise group to which it is subordinate.
 6. 该民间非营利组织的关键管理人员及与其关系密切的家庭成员。关键管理人员，是指有权力并负责计划、指挥和控制民间非营利组织活动的人员。与关键管理人员关系密切的家庭成员，是指在处理与该组织的交易时可能影响该个人或受该个人影响的家庭成员。关键管理人员一般包括：民间非营利组织负责人、理事、监事、分支（代表）机构负责人等。
 - (f) The key managers of this non-governmental not-for-profit organization and their close family members. “Key managers” means the managers who have the power and responsibility for planning, directing and controlling the activities of the non-governmental not-for-profit organization. “Close family members of key managers” means the family members who may influence or be influenced by the individuals in dealing with transactions with the organization. Key managers generally include persons in charge, directors, and supervisors of the non-governmental not-for-profit organization, and persons in charge of its branch offices (representative offices), among others.
 7. 该民间非营利组织的关键管理人员或与其关系密切的家庭成员控制、共同控制或施加重大影响的企业。
 - (g) Enterprises which are subject to control, joint control or significant influence from the key managers of the non-governmental not-for-profit organization or their close family members.
 8. 该民间非营利组织的关键管理人员或与其关系密切的家庭成员设立的其他民间非营利组织。
 - (h) Other non-governmental not-for-profit organizations formed by the key managers of the non-governmental not-for-profit organization or their close family members.

此外，以面向社会开展慈善活动为宗旨的民间非营利组织（包括社会团体、基金会、社会服务机构等），与《中华人民共和国慈善法》所规定的主要捐赠人也构成关联方。

In addition, the non-governmental not-for-profit organizations aiming at conducting charitable activities for the public (including social organizations, foundations, and social service institutions, among others) and major donors as prescribed in the *Charity Law of the People's Republic of China* also constitute affiliates.

⁴ 《企业会计准则第 36 号——关联方披露》第三条 一方控制、共同控制另一方或对另一方施加重大影响，以及两方或两方以上同受一方控制、共同控制或重大影响的，构成关联方。

控制，是指有权决定一个企业的财务和经营政策，并能据以从该企业的经营活动中获取利益。

共同控制，是指按照合同约定对某项经济活动所共有的控制，仅在与该项经济活动相关的重要财务和经营决策需要分享控制权的投资方一致同意时存在。

重大影响，是指对一个企业的财务和经营政策有参与决策的权力，但并不能够控制或者与其他方一起共同控制这些政策的制定。

Accounting Standards for Enterprises No. 36—Disclosure of Related Parties, Article 3: If a party has the power to, directly or indirectly, control, jointly control or exercise significant influence over another party, or if two or more parties are subject to control, joint control or significant influence from a same party, the related party relationships are constituted.

The term “control” refers to the power to govern the financial and operating decisions of an enterprise so as to obtain benefits from its business activities.

The term “joint control” refers to the contractually agreed sharing of control over an economic activity, which does not exist unless a unanimous consent of the investors sharing the control power is required for the important

的规定，一方控制、共同控制另一方或对另一方施加重大影响，以及两方或两方以上同受一方控制、共同控制或重大影响的相关各方，构成本办法所称“关联方”。

In accordance with Article 4 of the *Measures for the Information Disclosure of Charitable Organizations*, Article 14 of the *Charity Law of the People's Republic of China*, and Article 12 Paragraph 2 of the *Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations*, as well as in consideration of Article 3 of the *Accounting Standards for Enterprises No. 36—Disclosure of Related Parties*, if a party has the power to, directly or indirectly, control, jointly control or exercise significant influence over another party, or if two or more parties are subject to control, joint control or significant influence from the same party, the related party relationships referred to in the Measures are constituted.

3.2 本基金的重要关联方

Important Related Parties of the Charity

本基金的重要关联方主要包括：

Important related parties of the Charity mainly include:

3.2.1 本基金的发起人（又称“发起机构”）：即深圳国际公益学院、北京中伦公益基金会、深圳中顺易金融服务有限公司。

Initiators of the Charity (or ‘Co-Founding Parties’): Namely the China Global Philanthropy Institute, the Beijing Zhong Lun Charity Foundation, and Shenzhen CSN Financial Services Co., Ltd.

3.2.2 本基金的主要捐赠人：参考行业惯例，本基金的主要捐赠人指的是累计向本基金捐赠金额排名前五的合格捐赠人（包括自然人、

financial and operating decisions relating to this economic activity.

The term “significant influence” refers to the power to participate in the formulation of financial and operating policies of an enterprise, but not the power to control or jointly control the formulation of these policies with other parties.

法人或非法人组织)。具体以本基金会秘书处办公会每年 12 月 31 日的统计数据为准。

Major Donors of the Charity: In consideration of the prevailing practices in the industry, major donors of the Charity refer to qualified donors (including individuals, legal persons or unincorporated organizations) whose cumulative total of contributions are among the top five of all qualified donors, subject to the statistics published at the Secretary-General's Staff Meeting on December 31st each year.

3.2.3 本基金会的管理人员:

Management Staff of the Charity

① **本基金会的管理人员分为关键管理人员及其他管理人员:** 其中, 关键管理人员是指有权力并负责计划、指挥和控制本基金会活动的人员。

Management Staff of the Charity Are Divided into Key Management Staff and Other Management Staff: Key management staff refers to persons who have the authority and responsibility to plan, direct, and control the activities of the Charity.

② **本基金会的管理人员包括:** 本基金会理事长、名誉理事长、副理事长、执行理事长、理事会成员、监事会成员、秘书长、执行秘书长、首席捐赠官、首席投资官、首席捐助官以及本基金会理事会、秘书长办公会认定的其他管理人员。具体以本基金会秘书处办公会在本基金会官方网站“关于我们-基金会管理人员”公布的名单为准。

Management Staff of the Charity Include: Chairman of the Board, Honorary Chairman of the Board, Vice Chairman of the Board, Executive Chairman of the Board, Members of the Board of Directors, Members of the Board of Supervisors, Secretary-General, Executive

Secretary-General, Chief Contribution Officer, Chief Investment Officer, Chief Grant-Making Officer, and other management staff determined by the Board of Directors or at the Secretary-General's Staff Meeting, subject to the list published by the Secretary-General's Staff Meeting in the column "About Us-Management Staff of the Charity" on the official website of the Charity.

3.2.4 本基金会的被投资方：包括本基金会主动投资或被动投资（如接受股权捐赠而形成的投资）的相关方。

Investees of the Charity: Including the related parties in which the Charity made active investment or passive investment (e.g. investment as a result of the acceptance of equity contribution).

3.2.5 其他与本基金会存在控制、共同控制或者重大影响关系的个人或者组织

Other Individuals or Organizations that Have the Power to Control, Jointly Control, or Exercise Significant Influence over the Charity, or that Can Be Influenced by the Charity

(1) 控制、共同控制及重大影响的界定

Definitions of "Control", "Joint Control", and "Significant Influence"

① **控制：**指有权决定某项经济活动的财务和经营政策。

Control: This refers to the power to govern the financial and operating decisions of an economic activity.

② **共同控制：**指按照合同约定与其他相关方对某项经济活动的财务和经营政策具有共同的控制。

Joint Control: This refers to the contractually agreed sharing of control with other parties over the financial and operating decisions relating to an economic activity.

- ③ **重大影响:** 指对某项经济活动的财务和经营政策有参与决策的权力（但尚未达到控制或者与其他相关方的共同控制）。

Significant Influence: This refers to the power to participate in the formulation of financial and operating policies of an economic activity (but does not amount to the power to control or jointly control the formulation of these policies together with other parties).

- (2) 与本基金会存在控制、共同控制或者重大影响关系的个人

Individuals who Have the Power to Control, Jointly Control, or Exercise Significant Influence over the Charity, or who Can Be Influenced by the Charity

与本基金会存在控制、共同控制或者重大影响关系的个人具体指:

Individuals who have the power to control, jointly control, or exercise significant influence over the Charity, or who can be influenced by the Charity specifically refers to:

- ① **与关键管理人员关系密切的家庭成员,** 是指在处理与本基金会的交易时可能影响该个人或受该个人影响的家庭成员。

‘Close family members of the key management staff’ refers to family members who may influence a staff member or be influenced by the staff member when dealing with transactions with the Charity.

- ② 本基金会的关联交易委员会认定的其他与本基金会存在控制、共同控制或者重大影响关系的个人。

Other individuals determined by the Member Committee on Related-Party Transaction as those who have the power to control, jointly control, or exercise significant influence over the Charity, or who can be influenced by the Charity.

- (3) 与本基金会存在控制、共同控制或者重大影响关系的组织

Organizations which Have the Power to Control, Jointly Control, or Exercise Significant Influence over the Charity, or which Can Be Influenced by the Charity

与本基金会存在控制、共同控制或者重大影响关系的组织具体指:

Organizations which have the power to control, jointly control, or exercise significant influence over the Charity, or which can be influenced by the Charity specifically refers to:

- ① 本基金会控制、共同控制或施加重大影响的企业。

Enterprises under the control, joint control, or significant influence of the Charity.

- ② 本基金会设立的其他民间非营利组织。

Non-governmental non-profit organizations established by the Charity.

- ③ 由本基金会的发起人及其所属企业集团的其他成员单位共同控制或施加重大影响的企业。

Enterprises under the joint control or significant influence of the co-founding parties of the Charity and other member

entities of the enterprise group that the co-founding parties belong to.

- ④ 由本基金会的发起人及其所属企业集团的其他成员单位设立的其他民间非营利组织。

Other non-governmental non-profit organizations established by the co-founding parties of the Charity or other member entities of the enterprise group that the co-founding parties belong to.

- ⑤ 本基金会的核心管理人员或与其关系密切的家庭成员控制、共同控制或施加重大影响的企业。

Enterprises under the control, joint control, or significant influence of key management staff of the Charity or their close family members.

- ⑥ 本基金会的核心管理人员或与其关系密切的家庭成员设立的其他民间非营利组织。

Other non-governmental non-profit organizations established by key management staff of the Charity or their close family members.

- ⑦ 本基金会的关联交易委员会认定的其他与本基金会存在控制、共同控制或者重大影响关系的组织。

Other organizations determined by the Member Committee on Related-Party Transactions as those which have the power to control, jointly control, or exercise significant influence over the Charity, or which can be influenced by the Charity.

3.3 关联交易委员会有权进行实质性个案判断

Member Committee on Related-Party Transaction Has the Right to Make Judgement on Each Substantive Case

除本办法第 3.2 条列举的重要关联方以外，本基金会的关联交易委员会有权依照相关法律法规并结合本办法，对特定个人或组织是否构成与本基金会存在控制、共同控制或者重大影响关系的个人或者组织进行个案判断，具体应从其对组织或个人实施控制或影响的具体方式、途径及程度等方面进行实质性判断。

Apart from the important related parties listed in Article 3.2 of the Measures, the Member Committee on Related-Party Transactions has the right to make a judgement on each substantive case regarding whether a specific individual or organization constitutes an individual or organization that has the power to control, jointly control, or exercise significant influence over the Charity, or that can be influenced by the Charity, in accordance with relevant laws, regulations and the Measures. Specifically, it shall make a substantive judgement on the specific ways, methods, and degree of control or influence on the organizations or individuals.

4 关联交易的界定

Definition of Related-Party Transactions

4.1 关联交易的界定标准

Criteria for Definition of Related-Party Transactions

根据《〈民间非营利组织会计制度〉若干问题的解释》第十二条第三款的规定

⁵, 参照《企业会计准则第 36 号——关联方披露》第七条⁶、第八条⁷等其他相关规定, 本基金会的“关联交易”是指本基金会与重要关联方之间发生的转移资源、劳务或义务的行为, 而不论是否收取价款。

In accordance with Article 12 Paragraph 3 of the *Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations*, Articles 7 and 8 of the *Accounting Standards for Enterprises No.*

⁵ 《〈民间非营利组织会计制度〉若干问题的解释》第十二条（三）本解释所称关联方交易, 是指关联方之间转移资源、劳务或义务的行为, 而不论是否收取价款。关联方交易的类型通常包括以下各项:

Interpretation on Several Issues Concerning the Accounting Rules for Non-Governmental Not-for-Profit Organizations, Article 12 Paragraph 3: For the purpose of this Interpretation, “affiliate transactions” means the transfer of resources, labor services or obligations between affiliates, regardless of whether a price is charged. The types of affiliate transactions generally include the following:

1. 购买或销售商品及其他资产。2. 提供或接受劳务。3. 提供或接受捐赠。4. 提供资金。5. 租赁。6. 代理。7. 许可协议。8. 代表民间非营利组织或由民间非营利组织代表另一方进行债务结算。9. 关键管理人员薪酬。

(a) Purchases or sales of goods and other assets.

(b) Provision or acceptance of labor services.

(c) Provision or acceptance of contributions.

(d) Provision of funds.

(e) Lease.

(f) Agency.

(g) Licensing agreement.

(h) Debt settlement on behalf of a non-governmental not-for-profit organization or by the non-governmental not-for-profit organization that represents another party.

(i) Remuneration for key managers.

⁶ 《企业会计准则第 36 号——关联方披露》第七条 关联方交易, 是指关联方之间转移资源、劳务或义务的行为, 而不论是否收取价款。

Accounting Standards for Enterprises No. 36—Disclosure of Related Parties, Article 7: The term “related party transaction” refers to an event whereby a transfer of resources, labor services or obligations takes place between related parties, regardless of whether a price is charged.

⁷ 《企业会计准则第 36 号——关联方披露》第八条 关联方交易的类型通常包括下列各项:

Accounting Standards for Enterprises No. 36—Disclosure of Related Parties, Article 8: The related party transactions generally include the following types:

（一）购买或销售商品。

(1) Purchases or sales of goods;

（二）购买或销售商品以外的其他资产。

(2) Purchases or sales of assets other than trading goods;

（三）提供或接受劳务。

(3) Rendering or receiving of labor services;

（四）担保。

(4) Guaranties;

（五）提供资金（贷款或股权投资）。

(5) Provision of finance (including loans or equity contributions);

（六）租赁。

(6) Leases;

（七）代理。

(7) Agency;

（八）研究与开发项目的转移。

(8) Transfer of research and development projects;

（九）许可协议。

(9) License agreements;

（十）代表企业或由企业代表另一方进行债务结算。

(10) Settling debts on behalf of an enterprise or by this enterprise that represents another party; and;

（十一）关键管理人员薪酬。

(11) The emoluments for key managers.

36—*Disclosure of Related Parties* and other relevant regulations, for the purpose of the Measures, “related-party transactions” means the transfer of resources, labor services or obligations between the Charity and its important related parties, regardless of whether a price is charged.

4.2 关联交易的类型

Types of Related-Party Transactions

本基金会的关联交易主要包括如下类型：

The types of related-party transactions of the Charity mainly include:

- (1) 本基金会接受关联方的捐赠或者向关联方进行捐助：例如，本基金会的发起人、管理人员向本基金会进行捐赠，或本基金会向发起人（作为本基金会的合格受赠组织）进行捐助；

The Charity’s acceptance of contributions from related parties or the Charity’s grants to related parties: For example, the co-founding parties or management staff of the Charity make contributions to the Charity or the Charity make grants to the co-founding parties (as qualified grantees of the Charity);

- (2) 本基金会出资购买或向基金会销售商品；

The Charity’s purchase of goods, or sale of goods to the Charity;

- (3) 本基金会出资购买或向基金会销售除商品以外的其他资产（如服务）：例如，本基金会向关联方购买服务等；

The Charity’s purchase of assets other than trading goods, or sale of such assets (e.g. services) to the Charity: For example, the Charity purchases services from related parties;

- (4) 向本基金会提供或接受需要支付酬劳的劳务；

The Charity’s render or receipt of paid labor services;

- (5) 有偿代理;
Paid agency;
- (6) 有偿租赁;
Paid leases;
- (7) 向本基金会提供资金 (包括以现金或实物形式);
Provision of funds (including cash or in-kind payments) to the Charity;
- (8) 关联双方共同投资;
Joint investment by the two related parties;
- (9) 非货币交易;
Non-monetary transactions;
- (10) 许可协议;
Licensing agreements;
- (11) 代表本基金会或由本基金会代表另一方进行债务结算;
Debt settlement on behalf of the Charity or by the Charity that represents another party;
- (12) 本基金会向理事会成员、监事会成员支付薪酬福利;
The emoluments for Members of the Board of Directors and the Board of Supervisors;
- (13) 其他本基金会的关联交易委员会认定为关联交易的事项。
Other matters identified by the Member Committee on Related-Party Transaction as related-party transactions.

5 关联交易的原则

Principles of Related-Party Transactions

本基金会的关联交易应当遵循以下基本原则：

The principles of related-party transactions include:

5.1 平等、自愿、等价、有偿

Equality, Voluntariness, Equivalence, and Compensation

本基金会购买商品、服务、劳务以及投资等活动中如果发生关联交易，则该关联交易应当符合平等、自愿、等价、有偿的交易原则。

If a related-party transaction occurs when the Charity purchases goods, services, and labor services, or makes an investment, such related-party transaction shall conform to the principles of equality, voluntariness, equivalence and compensation.

5.2 公平、公正、公开

Fairness, Impartiality, and Openness

根据《中华人民共和国慈善法》第五十八条⁸的规定，本基金会在关联交易管理中采用公平、公正、公开的原则，从最大程度上保护慈善财产、受益人的利益以及本基金会的合法权益不受侵犯。

In accordance with Article 58 of the *Charity Law of the People's Republic of China*, the Charity shall manage related-party transactions under the principles of fairness, impartiality, and openness, thereby protecting charitable assets, and the interests of the beneficiaries, as well as the legitimate rights and interests of the Charity to the greatest extent.

5.3 定价公允

⁸ 《中华人民共和国慈善法》第五十八条 慈善组织确定慈善受益人，应当坚持公开、公平、公正的原则，不得指定慈善组织管理人员的利害关系人作为受益人。

Charity Law of the People's Republic of China, Article 58: A charitable organization shall determine the beneficiary under the principles of openness, fairness and impartiality, and shall not designate any interested party of managers of the charitable organization as the beneficiary.

Fair Value

根据《关于规范基金会行为的若干规定（试行）》第二条第二款的规定，基金会进行交换交易，应当保护自身和社会公众的合法权益。因此，本基金会与关联方的交易定价要符合法律法规关于公允价值的要求。具体包括：

In accordance with Article 2 Paragraph 2 of the *Several Provisions of the Ministry of Civil Affairs on Regulating Behavior of Foundations (for Trial Implementation)*, when conducting exchange or transaction, a foundation shall protect the lawful rights and interests of itself and the public. Therefore, the pricing of transactions between the Charity and related parties shall comply with the requirements of laws and regulations on fair value. Specific requirements include:

- (1) 不得以低于公允价值的价格出售物资、提供服务、授权或者转让无形资产；

The Charity may not sell items, provide services, or authorize or transfer intangible assets at a price lower than the fair value;

- (2) 不得以高于公允价值的价格购买关联方的产品和服务；

The Charity may not purchase products and services from a related party at a price higher than the fair value;

- (3) 不得偏离市场独立第三方的价格或者收费标准；

The Charity may not deviate from the pricing or charging standard of an independent third party in the market;

- (4) 不得使本基金会、受益人的利益和社会公共利益受损等。

The Charity may not impair its own interests and those of beneficiaries and the public.

6 关联交易的决策程序

Decision-Making Procedure of Related-Party Transactions

为保证本基金会与关联方之间的关联交易符合平等自愿、等价有偿、定价公允、公平、公正、公开的原则，确保本基金会关联交易不损害本基金会的利益，本基金会与关联方之间的关联交易的决策程序应当符合下列要求：

In order to ensure that the transactions between the Charity and related parties are in compliance with the principles of equality, voluntariness, equivalence, compensation, fair value, fairness, impartiality, and openness, as well as to ensure that the transactions do not impair the interests of the Charity, the decision-making procedure of related-party transactions shall comply with the following requirements:

6.1 关联交易委员会进行初步审核

Preliminary Review of the Member Committee on Related-Party Transaction

如果某一项交易属于本办法第 4 条界定的关联交易的范围，该事项须被提交至本基金会关联交易委员会进行初步审核（详见本办法第 8 条）。本基金会关联交易委员会有权向关联交易咨询委员会进行咨询，获取专业意见（详见本办法第 7 条）。

If a certain transaction falls within the scope of a related-party transaction as defined in Article 4 of the Measures, such a matter must be submitted to the Member Committee on Related-Party Transactions for preliminary review (For more information, please refer to Article 8 of the Measures). The Member Committee has the right to consult with and obtain professional advice from the Advisory Committee on Related-Party Transactions. (For more information, please refer to Article 7 of the Measures).

6.2 决策回避制度

Withdrawal System for Decision-Making

根据《中华人民共和国慈善法》第十四条的规定⁹，本基金会的发起人、主要捐赠人以及管理人员等关联方与本基金会发生交易行为的，不得参与本基金会有关该交易行为的决策，有关交易情况应当向社会公开。鉴于此，为保证本基金会的决策合法合规，理事、秘书长、执行秘书长、首席捐赠官、首席投资官、首席捐助官、财务总监等基金会管理人员，在依据《深圳市递爱福公益基金会捐赠、投资、捐助指引》对涉及其本人、其所在的机构或组织、其实际控制或可以施加重大影响关系的个人或组织的关联交易进行表决时，应当予以回避。在理事会会议同时对多项事项进行表决，最终形成一份理事会议决/纪要并经全体出席理事签名时，对于其中涉及理事本人、理事所在机构或组织、理事实际控制或可以施加重大影响关系的个人或组织的关联交易的表决事项，尽管理事本人在理事会决议/纪要的签名页签名，但视同其对该项关联交易表决事项进行了回避。

In accordance with Article 14 of the *Charity Law of the People's Republic of China*, where the co-founding parties or any major donor or manager of the Charity has any transaction with the Charity, they shall not participate in the Charity's decision-making on the transaction, and the information on the transaction shall be disclosed to the public. Therefore, in order to ensure that the decision-making process of the Charity complies with laws and regulations, the Charity's Directors, Secretary-General, Executive Secretary-General, Chief Contribution Officer, Chief Investment Officer, Chief Grant-Making Officer, Chief Financial Officer, and other management staff shall withdraw when voting on a related-party transaction involving themselves, their affiliated institution, or an individual or organization over which they have actual control or can exert significant influence on, in accordance with the Contribution, Investment, and Granting Guidelines of the China DAF Charity. When several matters are voted on by the Board of Directors at the same time, and a Resolution/Minutes of the

⁹ 《中华人民共和国慈善法》第十四条……慈善组织的发起人、主要捐赠人以及管理人员与慈善组织发生交易行为的，不得参与慈善组织有关该交易行为的决策，有关交易情况应当向社会公开。

Charity Law of the People's Republic of China, Article 14: Where the promoter or any major donor or manager of the charitable organization has any transaction with the charitable organization, it or he shall not participate in the charitable organization's decision-making on the transaction, and the information on the transaction shall be made available to the public.

Board of Directors is finally formed and signed by all the Directors present, for the voting matters that concerning the related-party transactions of the Directors themselves, their affiliated institutions or organizations, or the individuals or organizations that the Directors have actual control or can exert significant influence on, although the Directors sign their names on the signature page of the Board Resolution/Minutes, they shall be deemed to have withdrawn themselves from voting on the matter of related-party transactions.

6.3 回避后法定人数不足而无法表决的情形

When Withdrawal Causes Insufficiency in a Quorum of Voting

如果因回避造成法定人数不足而表决无法进行时，则该事项的决策部门应当将该事项提交到对该事项有审批权的上一级决策部门决策，或者由对该事项有审批权的上一级决策部门重新组建该事项的决策部门。

If withdrawal causes insufficiency in a quorum of voting, the decision-making body of this matter shall submit it to a higher decision-making body that has review and approval rights, or the higher decision-making body shall establish a new decision-making body for this matter.

7 关联交易咨询委员会

Advisory Committee on Related-Party Transactions

7.1 关联交易咨询委员会的组成

Composition of the Advisory Committee on Related-Party Transactions

关联交易咨询委员会是本基金会的非常设咨询机构，由本基金会理事会执行委员会指定三名不存在利害关系的递爱福慈善专家顾问组成。

The Advisory Committee on Related-Party Transactions is a non-standing advisory body of the Charity, which is composed of three philanthropic expert

consultants who are not interested parties to each other designated by the Executive Committee of the Board of Directors.

7.2 关联交易咨询委员会的主要职责

Main Duties of the Advisory Committee on Related-Party Transactions

关联交易咨询委员会主要具有如下职责：

The main duties of the Advisory Committee on Related-Party Transactions are as follows:

- (1) 关联交易咨询委员会仅负责参与本基金会关联交易相关的咨询、讨论、建议等工作，对本基金会的相关事务不享有决策表决权。

The Advisory Committee is only responsible for participating in the consultation, discussion and advising on matters related to related-party transactions of the Charity. It does not have decision-making and voting rights on matters related to the Charity.

- (2) 为了便于本基金会对关联交易等事项作出专业有效的决策，关联交易咨询委员会委员经邀请可以列席关联交易委员会会议或本基金会其他决策部门的会议，并有权提出专业意见。

In order to make it convenient for the Charity to make professional and effective decisions on related-party transactions and other matters, the Advisory Committee on Related-Party Transactions, upon invitation, may participate in the meetings of the Member Committee on Related-Party Transactions or other decision-making bodies of the Charity and provide professional advice.

7.3 关联交易咨询委员会委员的志愿服务时间

Charitable Hours of Members of the Advisory Committee on Related-Party Transactions

递爱福慈善专家顾问担任关联交易咨询委员会委员的服务为志愿服务，可计入其以自己的时间、知识、技能和资源等自愿提供的每年不低于 30 个小时的志愿服务时间中¹⁰。

The service offered by philanthropic expert consultants on the Advisory Committee on Related-Party Transactions counts as charitable service and is included in their charitable hours, which represent the time, knowledge, skills, and resources that they have contributed and shall be no less than 30 hours per year.

7.4 关联交易咨询委员会的工作支持机构

Supportive Bodies of the Advisory Committee on Related-Party Transactions

关联交易咨询委员会的工作支持机构为本基金会秘书长办公会秘书或秘书长办公会指定的基金会的专职或兼职工作人员。

Supportive Bodies of the Advisory Committee are Secretaries of the Secretary-General's Staff Meeting or other part-time or full-time staff of the Charity designated by the Secretary-General's Staff Meeting.

8 关联交易委员会

Member Committee on Related-Party Transactions

¹⁰ 递爱福慈善专家顾问提供的 30 个小时的志愿服务，包括经递爱福基金会确认的公开宣讲的公益培训慈善服务，担任递爱福公益培训工程项目受益人遴选委员会委员提供的服务，担任 XX 项目管理咨询委员会委员提供的服务，参与递爱福基金会举办的公益活动或相关培训，参加递爱福基金会、中国递爱福捐赠者建议基金论坛、递爱福（DAF）家族传承办公室等活动，为递爱福基金会的管理运营而提供公益服务、为递爱福基金会捐助的合格受赠组织或公益项目而提供公益服务等。

All the following services are included in the charitable hours (no less than 30 hours per year) of philanthropic expert consultants: (1) offering public charitable training services confirmed by the Charity; (2) serving as members of the Beneficiary Selection Committee of the DAF-Giving Charitable Training Projects; (3) serving as members of the Project XX Management and Advisory Committee; (4) participating in charitable activities or relevant training organized by the Charity; (5) attending activities organized by the Charity, the DAF Forum, the Academy, the DAF International Research Center, the DAF Family Legacy Office, etc.; (6) offering charitable services related to the operation of the Charity; and (7) offering charitable services to qualified grantees of charitable projects receiving grants from the Charity.

8.1 关联交易委员会的组成

Composition of the Member Committee on Related-Party Transactions

关联交易委员会为本基金会的常设议事机构，理事会授权理事会执行委员任命三名本基金会专职工作人员或兼职工作人员（包括但不限于递爱福慈善专家顾问）作为关联交易委员会的委员。

The Member Committee on Related-Party Transactions is a standing decision-making body of the Charity, and is composed of three full-time or part-time staff members of the Charity (including but not limited to philanthropic expert consultants) designated by the Executive Committee of the Board of Directors.

8.2 关联交易委员会的主要职责

Main Duties of the Member Committee on Related-Party Transactions

关联交易委员会的主要职责为：

The main duties of the Member Committee on Related-Party Transactions are as follows:

- (1) 审核、认定相关方是否属于本基金会的关联方；

Reviewing and determining whether a relevant party constitutes a related party of the Charity;

- (2) 审核、认定该交易是否属于关联交易；

Reviewing and determining whether the transaction constitutes a related-party transaction;

- (3) 根据客观标准判断该关联交易是否合理或对本基金会有利：

Judging whether the related-party transaction is reasonable or beneficial to the Charity in accordance with objective criteria:

① 如果该关联交易属于向关联方采购或销售商品的，则须调查并判

断该行为对基金会是否有利。当基金会向关联方购买或销售商品可降低基金会运营、管理和建设成本的，应确认该项关联交易存在的合理性；

If the related-party transaction is related to the purchase or sale of commodities from or to the related party, the Member Committee on Related-Party Transaction shall investigate and judge whether the transaction is beneficial to the Charity. If the purchase or sale of commodities can reduce the operation, management and construction costs of the Charity, the related-party transaction shall be confirmed to be rational;

- ② 如果该关联交易属于提供或接受劳务、代理、租赁、管理、研究、开发、许可等项目，则本基金会必须取得或要求关联方提供确定交易价格的合法、合理、有效的依据，作为签订该项关联交易价格的依据。

If the related-party transaction is related to projects of providing or accepting labor services, agency, leases, management, research, development, or licensing, among others, the Charity must obtain a legal, reasonable, and effective basis for determining the transaction price or request the related party to provide such basis as the evidence of price for signing the related-party transaction.

- (4) 对本办法第 4 条界定的关联交易进行初步审核并出具审核意见，审核通过后，将该事项提交至本基金会具有相应审批权限的内部决策部门；

Conducting a preliminary review and issuing review opinions on related-party transactions as defined in Article 4 of the Measures; after approval, submitting the matter to the internal decision-making body of the Charity for review and approval;

- (5) 对决策部门的审批流程（例如，是否符合本办法第 6.2 条规定的决策回避制度等）进行监督；

Supervising the decision-making process of the decision-making body (e.g. Whether it conforms to the withdrawal system stipulated in Article 6.2 of the Measures);

- (6) 对关联交易合同及执行情况进行审核和监督；

Reviewing and supervising contracts of related-party transactions and their implementation;

- (7) 对关联交易的信息披露情况进行监督。

Supervising the information disclosure of related-party transactions.

8.3 关联交易委员会会议及其表决

Meetings and Voting of the Member Committee on Related-Party Transactions

- 8.3.1 关联交易委员会会议的形式：**关联交易委员会召开会议应至少提前 5 个工作日通知全体委员（除非该委员豁免该要求），会议形式不限。为了便捷沟通和高效决策，未以现场方式参会的委员，可通过视频、电话等方式参会，但应制作会议影像、录音等，并进行长期保存。

Form of Meetings of the Member Committee on Related-Party Transactions: The Member Committee on Related-Party Transactions shall inform all members at least five business days in advance of the scheduled meeting (unless the member waives such a requirement for themselves). The meeting can be held in any format. In order to facilitate communication and efficient decision-making, conferencing via video, telephone or other devices may be arranged for those unable to attend the meeting in person. Videos or recordings of the meeting shall be produced and preserved for the long term.

8.3.2 关联交易委员会的表决程序：关联交易委员会的决议须经两名以上关联委员会委员表决通过方为有效。

Voting Process of the Member Committee on Related-Party Transactions: Any resolution of the Member Committee on Related-Party Transactions shall be deemed valid if it is passed by the votes of at least two members.

8.4 关联交易委员会的工作支持机构

Supportive Bodies of the Member Committee on Related-Party Transactions

关联交易委员会的工作支持机构为本基金会秘书长办公会秘书或秘书长办公会指定的基金会的专职或兼职工作人员。

Supportive Bodies of the Advisory Committee are Secretaries of the Secretary-General's Staff Meeting or other part-time or full-time staff of the Charity designated by the Secretary-General's Staff Meeting.

9 关联交易的信息披露

Information Disclosure of Related-Party Transactions

根据《慈善组织信息公开办法》第三条¹¹、第十三条¹²的规定、《<民间非营

¹¹ 《慈善组织信息公开办法》第三条 慈善组织应当依照有关法律法规和本办法规定，在民政部门提供的统一的信息平台（以下简称统一信息平台），向社会公开下列信息：……（六）重大资产变动及投资、重大交换交易及资金往来、关联交易行为等情况；

Measures for the Information Disclosure of Charitable Organizations, Article 3: Charitable organizations shall, in accordance with the relevant laws and regulations and the Measures, disclose the following information to the general public on the unified information platform (hereinafter referred to as the unified information platform) provided by the Ministry of Civil Affairs:
...

(6) Major asset changes and investment, major exchange transactions and fund exchanges, and related-party transactions, etc.;

¹² 《慈善组织信息公开办法》第十三条 慈善组织在下列关联交易等行为发生后 30 日内，应当在统一信息平台向社会公开具体内容和金额：

Measures for the Information Disclosure of Charitable Organizations, Article 13: Charitable organizations shall disclose the specific content and amount on the unified information platform within 30 days of the occurrence of the following related-party transactions:

(一) 接受重要关联方捐赠；

(2) Accepting donations from important affiliates;

利组织会计制度>若干问题的解释》第十二条第一款¹³的规定，依据《捐赠深圳市递爱福公益基金会说明书》《深圳市递爱福公益基金会捐赠、投资、捐助指引》《递爱福基金会信息公开制度》的有关规定，本基金会应当对关联交易进行及时、公开、准确的信息披露，以接受社会监督。

According to Articles 3 and 13 of the *Measures for the Information Disclosure of Charitable Organizations*, Article 12 Paragraph 1 of the *Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations*, the Contribution Prospectus of the China DAF Charity, the Contribution, Investment, and Granting Guidelines of the China DAF Charity, and the Rules on Information Disclosure of the China DAF (Donor Advised Fund) Charity, the Charity shall disclose information regarding related-party transactions timely, openly, and accurately in order to accept social supervision.

9.1 本基金会在统一信息平台向社会公开披露的信息

-
- (二) 对重要关联方进行资助;
 - (2) Subsidizing important affiliates;
 - (三) 与重要关联方共同投资;
 - (3) Making investment with important affiliates;
 - (四) 委托重要关联方开展投资活动;
 - (4) Entrusting important affiliates to carry out investment activities;
 - (五) 与重要关联方发生交易;
 - (5) Conducting transactions with important affiliates;
 - (六) 与重要关联方发生资金往来。
 - (6) Conducting fund transactions with important affiliates.

¹³ 《<民间非营利组织会计制度>若干问题的解释》第十二条 民间非营利组织与关联方发生关联方交易的，应当按照《民非制度》第七十一条第（十一）项规定，在会计报表附注中披露该关联方关系的性质、交易类型及交易要素。

Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations, Article 12: Where a non-governmental not-for-profit organization conducts an affiliate transaction with any of its affiliates, it shall disclose the nature of the affiliate relationship and the type and essential elements of the transaction in the Notes to the Accounting Statement in accordance with the provisions of subparagraph 11) of Article 71 of the *System for Non-Governmental Not-for-Profit Organizations*.

- (一) 本解释所称的交易要素，至少应当包括：
 - (1) For the purpose of this Interpretation, “essential elements of the transaction” shall at least include the following:
 - 1. 交易的金额。
 - (a) The amount of the transaction.
 - 2. 未结算项目的金额、条款和条件。
 - (b) Amounts, terms and conditions of outstanding accounts.
 - 3. 未结算应收项目的坏账准备金额。
 - (c) The amounts of provisions for bad debts under outstanding items receivable.
 - 4. 定价政策。
 - (d) Pricing policies.

Information Disclosed by the Charity on the Unified Information Platform

根据《慈善组织信息公开办法》第三条、第十三条的规定，本基金会关联交易发生后的 30 日内，应当在民政部门提供的统一信息平台向社会公开关联交易的具体内容和金额。

According to Articles 3 and 13 of the *Measures for the Information Disclosure of Charitable Organizations*, the Charity shall disclose the specific content and amount of a related-party transaction on the unified information platform of the Ministry of Civil Affairs within 30 days of the occurrence of a related-party transaction.

9.2 本基金会会计报表附注中应当披露的信息

Information that Shall Be Disclosed in the Notes to the Accounting Statement of the Charity

根据《〈民间非营利组织会计制度〉若干问题的解释》第十二条的规定，本基金会应当在会计报表附注中披露：

According to Article 12 of the *Interpretation of Several Issues Concerning the Accounting System for Non-Governmental Not-for-Profit Organizations*, the Charity shall disclose the following information in the Notes to the Accounting Statement:

(1) 该关联方关系的性质，

The nature of the affiliate relationship,

(2) 关联交易类型；

The type of the related-party transaction;

(3) 交易要素，应当至少包括：

Essential elements of the transaction, including at least the following:

① 交易的金额;

The amount of the transaction;

② 未结算项目的金额、条款和条件;

Amounts, terms and conditions of outstanding accounts;

③ 未结算应收项目的坏账准备金额;

The amounts of provisions for bad debts under outstanding items receivable;

④ 定价政策。

Pricing policies.

10 关联交易与指定利害关系人为受益人的关系¹⁴

Relation Between Related-Party Transactions and Designation of Specific Interested Parties as Beneficiaries

10.1 关联方与利害关系人的区别

Differences Between Related Parties and Interested Parties

“利害关系人”，原则上指的是与捐赠人或慈善组织管理人员存在重大利益关系或者会产生重大影响的个人和组织，例如捐赠人或慈善组织管理人员的家庭成员、同事、具有投资或被投资关系的单位或个人、发生重大交易的交易方等。鉴于目前中国法律法规对利害关系人的界定尚不明确。本基金会的观点倾向于利害关系人的概念范围更为广泛，利害关系人的范围应包

¹⁴ 此条款的内容主要参考“广东省社会组织管理局网站-问答库-社会组织”《什么是不得指定利害关系人作为受益人，慈善组织如何核查此类情况？》

(http://smzt.gd.gov.cn/dawenku/shzz/content/post_3010468.html) 以及《什么是关联交易？慈善组织涉及关联交易应该如何处理？》(http://smzt.gd.gov.cn/dawenku/shzz/content/post_3010467.html)。

The content of this article is drawn from two replies from the Department of Civil Affairs of Guangdong Province on its website (Q&A: Social Organization). The title of the first reply is “What does ‘forbidden from designating interested parties as beneficiaries’ mean, and how do charitable organizations check whether such a situation exists?” (http://smzt.gd.gov.cn/dawenku/shzz/content/post_3010468.html). The title of the second reply is “What is a related-party transaction? How do charitable organizations deal with it?” (http://smzt.gd.gov.cn/dawenku/shzz/content/post_3010467.html).

括关联方的范围。

In principle, the term ‘interested parties’ refers to individuals or organizations that have an interest in or have the power to exercise significant influence over donors or management staff of charitable organizations, such as their family members and colleagues, work units or individuals that invest in them or that they invest in, and persons who enter into large transactions with them. Whereas Chinese laws and regulations are unclear about how to define ‘interested parties’, the Charity holds the view that the general interpretation of the term ‘interested parties’ shall be more general and that related parties shall fall within the scope of interested parties.

10.2 关联交易与指定利害关系人为受益人的区别

Differences Between Related-Party Transactions and Designation of Interested Parties as Beneficiaries

“关联交易”与“指定利害关系人为受益人”是两种不同性质的行为。依法开展的公平的关联交易，慈善组织可以从交易中依法取得收益，是有利于慈善事业健康发展的行为。但是指定利害关系人为受益人，是一种单方面侵害慈善组织财产的行为，应该严格禁止，旨在保证慈善捐款的公益属性，将捐赠的财物真正用于法律所规定的慈善事业，以避免捐赠人假借慈善名义谋取私利。

‘Related-party transactions’ and ‘designation of interested parties as beneficiaries’ are entirely different acts. Legal and fair related-party transactions benefit not only charitable organizations but also the whole charitable industry. However, the designation of interested parties as beneficiaries is merely an act of unilateral appropriation of the assets of charitable organizations. Therefore, in order to ensure the public welfare characteristic of charitable contributions, it should be forbidden and the contributed assets should be used for charitable affairs approved by the law, thereby preventing donors from seeking personal interests

under the guise of a charity.

10.3 指定利害关系人为受益人的处理规则

Regulations Regarding the Designation of Interested Parties as Beneficiaries

10.3.1 《慈善法》对指定利害关系人为受益人的禁止性规定

Prohibitive Provisions in the *Charity Law* Regarding the Designation of Interested Parties as Beneficiaries

《慈善法》严格禁止指定利害关系人为受益人的情形为：

The following are the situations stipulated in the *Charity Law* in which designation of interested parties as beneficiaries is forbidden:

- (1) 《慈善法》第五十八条规定，慈善组织确定慈善受益人，应当坚持公开、公平、公正的原则，不得指定慈善组织管理人员的利害关系人作为受益人。

Article 58 of the *Charity Law* stipulates that “A charitable organization shall determine the beneficiary under the principles of openness, fairness and impartiality, and shall not designate any interested party of managers of the charitable organization as the beneficiary”.

- (2) 《慈善法》第四十条规定，捐赠人与慈善组织约定捐赠财产的用途和受益人时，不得指定捐赠人的利害关系人作为受益人。

Article 40 of the *Charity Law* stipulates that “When the donor and the charitable organization agree on the use and the beneficiary of the donated property, they shall not designate any interested party of the donor as the beneficiary”.

10.3.2 本基金会慈善账户持有人/慈善账户顾问/本基金会管理人员的利害关系人作为本基金会的合格受赠组织的信息披露情形

Information Disclosure When Interested Parties of Charitable Account Holders, Charitable Account Advisors, or Management Staff of the Charity Act as Qualified Grantees

为了避免利益输送，维护本基金会的公益性，保证本基金会的捐赠财产可真正用于公益慈善的目的，根据《深圳市递爱福公益基金会捐赠、投资、捐助指引》对“受益人”的认定标准¹⁵，尽管合格受赠组织并非本基金会的“受益人”，但为了严格控制本基金会的运营风险，在慈善账户顾问提出捐助建议时，对慈善账户持有人/慈善账户顾问/本基金会管理人员的利害关系人作为本基金会的合格受赠组织的情形，本基金会将进行透明化的信息披露。

In order to avoid secret transfer of interests, protect the public welfare nature of the Charity, and ensure that contributed assets will be used for charitable purposes, according to criteria of the term ‘beneficiary’ stated in the Contribution, Investment, and Granting Guidelines of the China DAF Charity, qualified grantees are not ‘beneficiaries’ of the Charity. However, in order to strictly control the operational risk of the Charity, when the charitable account advisor advises a grant to a qualified grantee, the Charity shall disclose the information transparently if that qualified

¹⁵ 对于慈善“受益人”的定义，目前尚无法律明确的规定，结合社会公益实践操作及基金会的运作方式，业内通常的观点认为，《慈善法》在上述语境中规定的“受益人”指接受慈善组织资助或服务的当事人；既可以为社会公众，也可以是若干个体，既可以为自然人，也可以为法人或其他组织。对本基金会而言，从本基金会迪爱福公益培训工程项目中获得慈善资助或者接受慈善服务的当事人应为本基金会的“受益人”，本基金会的合格受赠组织依据公开、公平、公正的原则所独立确定的最终受益人，并不当然是本基金会的受益人，除非经相应的慈善账户顾问认可，并经本基金会的合理确认程序后，始得视为本基金会的“受益人”，慈善账户的相关方始得对外声称相应的受益人为其慈善账户的受益人。

There has not been a clear legal definition of ‘beneficiary’ from a charitable perspective. Based on charitable practice in society and operating modes of charities, the charity industry inclines to the view that the term ‘beneficiaries’ refers to persons that receive funds or services from charitable organizations. They can be all people in society or just a few people; they can also be individuals, legal persons or other organizations. The beneficiaries of the Charity are those who receive charitable funds or services from the DAF-Giving Charitable Training Projects. But the beneficiaries determined by qualified grantees based on the principles of openness, fairness, and impartiality are not necessarily the “beneficiaries” of the Charity unless approved by the charitable account advisors and passed the reasonable confirmation procedure of the Charity. After passing the confirmation procedure, relevant parties of the charitable accounts can publicly announce that the corresponding beneficiaries are the beneficiaries of their charitable accounts.

grantee is an interested party of the charitable account holder, charitable account advisor or management staff of the Charity.

10.3.3 本基金会合格捐赠人不得指定合格捐赠人的利害关系人作为本基金会“迪爱福公益培训工程”的受益人

Qualified Donors of the Charity Shall not Designate Their Interested Parties as the Beneficiaries of the DAF-Giving Charitable Training Projects

当本基金会合格捐赠人向公共慈善账户进行捐赠时，本基金会的合格捐赠人不得指定其利害关系人作为“迪爱福公益培训工程”的受益人，但在本基金会建立透明的申请、筛选机制的前提下，本基金会按照“公开、公平、公正”的原则，所确定的符合条件的“迪爱福公益培训工程”受益人是合格捐赠人的利害关系人的情形不受前款约束。

When qualified donors of the Charity contribute to general charitable accounts, they shall not designate their interested parties as the beneficiaries of the DAF-Giving Charitable Training Projects. However, if the Charity has established a transparent application and screening mechanism, and confirmed the beneficiaries according to the principles of openness, fairness, and impartiality, the preceding rule shall not apply.

10.3.4 慈善账户顾问在发起、执行“迪爱福公益培训工程”具体项目时，不得指定基金会管理人员的利害关系人作为本基金会“迪爱福公益培训工程”的受益人

Charitable Account Advisors Shall Not Designate Interested Parties of the Charity’s Management Staff as the Beneficiaries of the DAF-Giving Charitable Training Projects When Initiating and Implementing Any Specific DAF-Giving Charitable Training Projects

为了满足法律法规的规定，维护本基金会的公信力，确保捐助过程

公开透明，本基金会规定，慈善账户顾问在发起、执行“迪爱福公益培训工程”具体项目时，不得指定基金会管理人员的利害关系人作为本基金会“迪爱福公益培训工程”的受益人。但在本基金会建立透明的申请、筛选机制的前提下，本基金会按照“公开、公平、公正”的原则，所确定的符合条件的“迪爱福公益培训工程”受益人是基金会管理人员的利害关系人的情形不受前款约束。

In order to satisfy the requirements of laws and regulations, protect the accountability of the Charity, and ensure the transparency of the granting process, the charitable account advisors shall not designate interested parties of the Charity's management staff as the beneficiaries of the DAF-Giving Charitable Training Projects when initiating and implementing specific projects. However, if the Charity has established a transparent application and screening mechanism, and confirmed the beneficiaries according to the principles of openness, fairness, and impartiality, the preceding rule shall not apply.

10.3.5 关于“迪爱福公益培训工程”受益人的确定、本基金会慈善账户持有人/慈善账户顾问的利害关系人作为本基金会的合格受赠组织的信息披露情形、本基金会管理人员的利害关系人作为本基金会合格受赠组织的信息披露情形详见《深圳市递爱福公益基金会捐赠、投资、捐助指引》《深圳市递爱福公益基金会迪爱福公益培训工程项目管理制度》的有关规定。

Further details regarding the determination of beneficiaries of the DAF-Giving Charitable Training Projects and information disclosure in the situations where the interested parties of charitable account holders or charitable account advisors act as qualified grantees, as well as where the interested parties of management staff of the Charity act as qualified grantees are available in the Contribution, Investment, and Granting Guidelines of the China DAF Charity and the Project Management Rules for the DAF-Giving Charitable Training Projects of the China DAF

Charity.

11 本基金会与关联方之间为避免或减少关联交易的相关安排

Relevant Arrangements Between the Charity and Its Related Parties to Avoid or Reduce Related-Party Transactions

11.1 鼓励相关方以个人名义为本基金会提供服务

Encouraging Relevant Parties to Serve the Charity in Their Own Name

为了尽可能避免或减少本基金会与关联方之间的关联交易，降低基金会的运营成本，对关联方中有志于从事公益服务活动的人员（不包括可能认定为关联方的理事、监事、秘书长等管理人员及与其关系密切的家庭成员等），本基金会可以将其聘请为本基金会的志愿者、慈善专家顾问、理事会顾问委员会委员等，由其以个人名义为本基金会提供服务。

In order to avoid or reduce related-party transactions between the Charity and its related parties, as well as reduce the operational costs, the Charity may employ persons (excluding those who might be recognized as related parties, such as Directors, Supervisors, Secretary-General, or their close family members, among others) who are passionate about charitable services as DAF volunteers, philanthropic expert consultants, members of the Advisory Board and allow them to serve the Charity in their own name.

11.2 聘请独立的第三方协助基金会开展捐赠、投资、捐助等相关工作

Employing Independent Third Parties to Assist the Charity in Contribution, Investment, and Grant-Making

为尽可能避免或减少本基金会与关联方间的关联交易，在本基金会的初期运营阶段，本基金会可聘请一家或多家与本基金会无关联关系的独立的第三方，协助本基金会开展捐赠、投资、捐助等相关工作。

In order to avoid or reduce related-party transactions between the Charity and its related parties, during its early operation stage, the Charity may employ one or more independent third parties that are unrelated to the Charity to assist in contribution, investment, and grant-making, among others.

12 附则

Supplementary Provisions

12.1 本办法的全部标题仅为方便查找和参考目的，在任何情况下均不得被理解为是对某一条款所作的界定、限制或扩大解释。

The titles in the Measures are used for search and reference only. They may not be understood to define, restrict, or expand the meaning of any article herein.

12.2 本办法由递爱福基金会理事会制定，于【2020】年【11】月【28】日经递爱福基金会第一届理事会第五次会议批准通过。

The Measures were formulated by the Board of Directors of the Charity, and approved on November 28th, 2020 by the first Board of Directors at its fifth Board meeting.

12.3 本办法的解释权由递爱福基金会理事会授权递爱福基金会理事会执行委员会行使。

The Executive Committee of the Charity reserves the right to interpret the Measures, as authorized by the Board of Directors of the Charity.

12.4 根据实际需要，递爱福基金会理事会执行委员会可以根据本办法，制定具体的实施细则。

The Executive Committee of the Charity may formulate concrete provisions on the basis of the Measures in accordance with practical needs.