

**深圳市递爱福公益基金会
捐赠说明书**

**CONTRIBUTION PROSPECTUS
OF
THE CHINA DAF CHARITY**

(2019年12月10日理事会执行委员会审批通过，2022年12月16日经理事会执行委员会予以修改和重述)

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on December 16th, 2022)**

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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.

前言

PREFACE

借鉴海外成熟的 DAF 运作模式，时任深圳国际公益学院（以下简称为“公益学院”）院长的王振耀教授、北京中伦律师事务所金融部负责人刘柏荣律师与中顺易金融服务有限公司（以下简称为“中顺易”）总裁李峰先生作为联合创始人，共同倡议在国内设立一家以 DAF 慈善账户模式运行的基金会。

As co-founders, Prof. Wang Zhenyao, the President of the China Global Philanthropy Institute (hereinafter ‘CGPI’), Mr. Li Feng, President of Shenzhen CSN Financial Services Co., Ltd (hereinafter ‘CSN’) and Mr. Liu Borong, the head of the Finance Department of the Beijing Zhong Lun Law Firm, borrowed from the overseas mature DAF operation model and jointly proposed to establish a charity in China that offers the DAF charitable accounts.

2018 年 6 月，根据《中华人民共和国慈善法》和《基金会管理条例》等相关法律法规的规定，本着自愿、平等、公益等原则，经由深圳国际公益学院、北京中伦公益基金会（以下简称为“中伦公益基金会”）及中顺易三方发起人共同协商，发挥各自在公益领域、金融领域和法律领域的优势，发起设立“深圳市递爱福公益基金会”（以下简称为“本基金”）。

In June 2018, in accordance with the *Charity Law of the People’s Republic of China* (hereinafter the ‘*Charity Law*’), the *Regulation on Foundation Administration* and other relevant laws and regulations, and based on the principles of voluntariness, equality, and public good, the China Global Philanthropy Institute, the Beijing Zhong Lun Charity Foundation (hereinafter ‘ZLCF’) and CSN, leveraging their respective advantages in the fields of public welfare, finance and law, jointly negotiated and established the China DAF (Donor Advised Fund) Charity (hereinafter the ‘Charity’) as Co-Founding Parties.

作为中国首家以捐赠者建议基金（Donor Advised Fund）慈善账户模式运作的基金会，本基金会以“百年慈善、永续传承”为战略目标，以“助力捐赠者善的传

承”为使命，以“愿捐赠者基业长青”为愿景，以“诚信、专业、创新、共享”为核心价值观，以“管家精神”服务捐赠人。在家族财富管理、家族财富传承、家族企业长远发展规划的基础上，本基金致力于将捐赠人的慈善捐赠工具化、便捷化，使慈善财产的捐赠成为捐赠人整体财产战略配置的重要组成部分，以捐赠人可建议的慈善账户为载体，旨在为捐赠人提供独立、透明、便捷的捐赠、投资、捐助等服务，帮助专业人员便捷建立与客户的公益慈善服务关系，为客户进行公益赋能，倡导以专业建立公信力，鼓励民众（尤其是高净值人群）投身公益慈善事业，并通过设立“迪爱福公益培训工程”慈善项目，共同引领公益慈善的大众化及中国基金会形态的新变革。

As the first charity in China that has offered donors advised fund charitable accounts, with the strategic goal of ‘Enduring Philanthropy, Unfading Legacy’, the mission of ‘Helping donors with their charitable legacies’, the vision of ‘Connecting donors with lasting impact’, the values of ‘Accountability, Professionalism, Innovation, and Sharing’, and the main focus on ‘Serving donors’ with the ‘spirit of stewardship’, the Charity strives to make charitable contribution more convenient and instrumental for donors. It also strives to turn charitable contribution into an important part of donors’ overall asset allocation strategies on the basis of sound advice on the management and intergenerational transmission of family wealth, and long-term development of family enterprises, via the charitable accounts as vehicles that empowered donors with advisory privileges. The Charity serves the donors by providing services related to the contribution, investment, and granting of charitable assets in an independent, transparent, and convenient manner, so as to assist professionals in building up charitable service relationships with clients and empowering clients through charitable affairs, advocate the building of accountability through professionalism, and encourage people, especially high-net-worth individuals, to join charitable causes. Through the establishment of the DAF-Giving Charitable Training Projects with its partners, the Charity also attempts to

lead the effort to popularize philanthropy and inspire positive changes in the foundation sector in China.

为了更好地服务捐赠人，参考国际捐赠者建议基金（Donor Advised Fund，简称“DAF”）的惯例，本基金会特制定《深圳市递爱福公益基金会捐赠说明书》（以下简称“本说明书”），作为向全体捐赠人公示的用户手册及操作指南，从本基金会的捐赠环节、投资环节、捐助环节等方面介绍本基金会基本实务操作流程。

In order to better serve donors, the Charity formulates the Contribution Prospectus of the China DAF Charity (hereinafter the ‘Contribution Prospectus’), taking reference from the practice of international Donor Advised Funds (shortened to ‘DAF’). Covering the basic operational processes of the Charity in respect to contribution, investment, and granting, the Contribution Prospectus is disclosed to the public and serves as a user manual and operation guidebook for donors.

本说明书及《深圳市递爱福公益基金会捐赠、投资、捐助指引》分别从对外及对内两个层面予以规范，共同构成本基金会整体业务的指导性文件。

Regulated at both an internal and external level, the Contribution Prospectus and the Contribution, Investment, and Granting Guidelines of the China DAF Charity (hereinafter the ‘Guidelines’) jointly constitute the instructive documents of the Charity’s overall operation.

在运作方式上，“深圳市递爱福公益基金会”借鉴海外公益基金会非常成熟的“捐赠者建议基金”的运作方式。“捐赠者建议基金”的英文为“Donor Advised Fund (DAF)”，是一种帮助捐赠人开设专属慈善账户、享受税收优惠、捐赠人对捐赠财产的投资和捐助享有建议权的慈善基金。在中国文化处境化下，为了对 DAF 的内涵、业务模式作出概括，也可以将“Donor Advised Fund”译为“捐赠者服务基金”，以体现 DAF 为捐赠人提供全面服务的特点。^①在 DAF 中国本土化实践的

^① DAF 这一概念的最独特之处在于其对捐赠人提供的全面服务，为体现 DAF 业务模式专注于“服务捐赠人”的精神，深圳国际公益学院创始院长王振耀建议使用“捐赠者服务基金”这一名称作为 DAF 的中文翻译。递爱福基金会于 2018 年 6 月-2021 年 6 月曾采用“捐赠者服务基金”作为 DAF 的中文翻译。在递爱福

探索阶段，为了形成行业共识，与 DAF 业内实践表述保持一致，本说明书及本基金其他业务文件中，中文将采用“捐赠者建议基金”的表述，在英文沟通中仍旧继续使用 DAF (Donor Advised Fund) 的表述。

The Charity utilizes the operating model of well-developed Donor Advised Funds (DAFs) that is commonly used by international charities. The translation of the term Donor Advised Fund (DAF) in Chinese is “捐赠者建议基金”，which is a type of charitable fund that not only provides donors with exclusive charitable accounts and tax-planning advantages, but also allows donors to retain advisory privileges over the investment and granting of the contributed assets. In the acclimatization of DAF to Chinese culture, in order to exactly summarize the meaning of DAF and its business model, the term Donor Advised Fund (DAF) may also be translated into “捐赠者服务基金”，reflecting its unique feature of providing a full range of services for donors.^② In the exploration stage of DAF China’s localization practice, in order to form an industry consensus and stay in consistent with the statement of DAF industry practice, the term “捐赠者建议基金” will be used in the Chinese versions of the Contribution Prospectus and other documents regarding the operation and management of the Charity, while the term DAF (Donor Advised Fund) will be retained in English communications.

基金会监事长、深圳社会组织研究院饶锦兴院长认为，为了更为精确地表达 DAF 的服务特点，应该从捐赠人享有投资建议权、捐助建议权的角度考虑，将捐赠人的意愿、意图具体化，强调捐赠人参与的特点；从基金会的角度考虑，管理运营捐赠基金是基金会为捐赠人服务的内容，DAF 翻译成“捐赠人服务基金”就容易让人误解只有这个基金为捐赠人服务。为了与 DAF 业内实践表述保持一致，递爱福基金会在中文业务文件中调整为“捐赠者建议基金”的表述，在英文沟通中仍旧继续使用 DAF (Donor Advised Fund) 的表述。

^② The most unique feature of DAF is the comprehensive service provided for donors. If we translate DAF literally as “捐赠者建议基金”，this translation cannot reflect the focus on ‘serving donors’ as the business model of DAF. Zhenyao WANG, the Founding Dean of CGPI, recommends to use the term “捐赠者服务基金” as the Chinese translation of DAF. From June 2018 to June 2021, the Charity has used the term “捐赠者服务基金” as the Chinese translation of DAF. Jinxing RAO, the chairman of the Board of Supervisors and the Dean of the Research Institute of Shenzhen Social Organizations believes that, in order to express the characteristics of DAF services more precisely, it should be considered from the perspective of donors’ right to propose invest and grant advice, to specify the wishes and intentions of the donors, and to emphasize the characteristics of donor participation; from the perspective of the Charity, the management and operation of donor advised funds is part of the services the Charity offers for donors; therefore, the translation of DAF into “捐赠者服务基金” is easy to misunderstand the view that only the donor advised fund is able to serve donors. In order to stay in consistent with the statement of DAF industry practice, the term “捐赠者建议基金” will be used in the Chinese versions of the Contribution Prospectus and other documents regarding the operation and management of the Charity, while the term DAF (Donor Advised Fund) will be retained in English communications.

“捐赠者建议基金”的具体运作方式是：在符合基金会的整体宗旨、业务范围和有关法律法规的前提下，初始捐赠人开设慈善账户，作为慈善账户持有人，将现金、股票或其他财产捐赠至该账户并享有税收优惠。初始捐赠人可以以慈善账户持有人的身份，指定自己、他人（如律师、注册会计师、税务师等专业人员）或合法存续的法人或非法人组织作为慈善账户顾问。慈善账户顾问对相应慈善账户中的慈善财产的投资、向合格受赠组织（合格的非营利组织）的捐助等享有建议权，基金会对慈善账户顾问就慈善财产而提出的投资建议、捐助建议等享有最终审查决定权。第三方捐赠人也有权向已经开设的慈善账户进行捐赠。此种运作方式的特点在于：慈善账户持有人（包括第三方捐赠人通过慈善账户持有人）指定慈善账户顾问行使相应建议权，一方面达到鼓励捐赠的目的，另一方面增加了基金会运作的透明度。

The specific operating model of a DAF is as follows: In line with the Charity's purpose, business scope, and relevant laws and regulations, the initial donor, as the charitable account holder, opens a charitable account, contributes cash, stock or other assets to the charitable account and receives preferential tax treatment as a result. The initial donor, as the charitable account holder, may act as or appoint another person (such as a lawyer, certified public accountant, tax advisor, or another professional), legal person or unincorporated organization in good standing to act as the charitable account advisor. The charitable account advisor has advisory privileges over the manner in which the charitable assets in relevant charitable accounts are invested or granted to qualified grantees (qualified non-profit organizations), etc. However, the Charity retains the final authority to review and make decisions regarding investment advice, grant advice, etc. Third-party donors may also contribute to established charitable accounts. The unique feature of this operating model is that when charitable account holders (or third-party donors through charitable account holders) appoint charitable account advisors to exercise their advisory privileges, the dual purposes of encouraging charitable contributions and improving the operational transparency of the Charity are both served.

“捐赠者建议基金”的功能主要体现在以下三个方面（3G）：首先，慈善财产的捐赠（Give），捐赠人开设慈善账户并进行捐赠，基金会为捐赠人开具捐赠票据，捐赠人享受税收优惠。第二，慈善财产的投资管理（Grow），基金会为捐赠人提供一系列投资选项，由慈善账户顾问提出投资建议，以实现慈善财产的保值增值。第三，慈善财产的公益捐助（Grant），在慈善账户顾问捐助建议的基础上，本基金会将慈善财产捐助至合格受赠组织（即合格的非营利组织）。

The functions of a DAF are mainly reflected in the following three aspects ('3G'): The first aspect is the contribution of the charitable assets ('Give'). The donors open charitable accounts, make contributions, receive donation receipts issued by the Charity, and enjoy tax savings as a result. The second aspect is the investment and management of the charitable assets ('Grow'). The Charity provides a range of investment options for donors, and the charitable account advisors will advise on investment to preserve or increase the value of the contributed assets. The third aspect is the granting of the charitable assets ('Grant'). Based on the grant advice given by charitable account advisors, the Charity will grant the contributed assets to qualified grantees (i.e., qualified non-profit organizations).

在此运作模式的基础上，DAF基金会体现出以下几个主要的优势：

Based on this operating model, a DAF charity enjoys the following main advantages:

第一，对捐赠人的服务专业化。DAF基金会作为慈善场景综合服务提供商，是一种专注于为捐赠人提供战略慈善服务的捐助型基金，在市场普遍接受的“以慈善项目为导向的募款机制”的基础上，为行业补充提供一种“为捐赠人提供战略慈善服务为导向的服务机制”，旨在为捐赠人提供账户化、流程化、系统化、专业化的服务。

First, Professionalism in Serving Donors. A DAF charity, as an integrated service provider in relation to philanthropic scenarios, is a type of grant-making charity focusing on providing strategic charitable services for donors. On the basis of the “charitable

project-oriented fund-raising mechanism” which is commonly accepted in the market, a DAF charity offers a supplementary donor-oriented strategic charitable service mechanism, in order to provide a professional service for donors through different accounts and processes in a systematic way.

第二，捐赠管理共享化。通过设立互联网和手机客户端专业管理平台，捐赠人可以通过开设慈善账户的方式，更方便、快捷地参与捐赠，此种方式也更容易实现对基金会现金流、信息流的透明化披露，使各相关参与方在线共享统一的专业管理平台，降低运营成本。

Second, Mutualization of Contribution Management. Through the establishment of Internet-based and mobile phone-based professional management platforms, DAF charities make it easier and more convenient for donors to contribute by allowing them to open charitable accounts. This also allows for more transparency through the disclosure of information regarding the cash and information flows of DAF charities, which enables relevant parties to share the benefits of unified and professional management platforms, and reduce operating costs.

第三，捐赠财产投资方式多样化。DAF基金会通常会向捐赠人提供预先定制的投资选项，捐赠人可按自己的意向进行选择；针对大额捐赠，为了捐赠财产的保值、增值，基金会委托的投资管理机构将给予特别投资建议等服务。

Third, Diversification of Investment Models. DAF charities usually provide donors with predetermined investment options to be selected by donors according to their wishes. In order to preserve or increase the value of contributed assets in large contributions, investment management organizations commissioned by DAF charities will also provide services such as giving advice on special investment.

第四，捐赠策略化。捐赠人将慈善款物捐赠至 DAF 基金会时，不需要立刻提出公益捐助的建议，而是可以指定本人、其家庭成员或朋友、其他专业人员（如财务顾问、投资顾问、注册会计师、律师、税务师等）、合法存续的法人或非法

人组织等特定人员或机构作为慈善账户顾问，DAF基金会鼓励捐赠人或其慈善账户顾问作出战略性、策略性的长期捐赠，而非随机性的临时捐赠。

Fourth, Strategic Contributions. When a donor makes a contribution to a DAF charity, the grant advice does not need to be made immediately. The donor may act as or appoint another person, such as a family member, a friend, another professional (such as a financial advisor, an investment advisor, a certified public accountant, a lawyer, a tax advisor, etc.), a legal person or unincorporated organization in good standing, or another specific person or organization, to act as the charitable account advisor. DAF charities encourage donors to make strategic long-term contributions rather than arbitrary unscheduled contributions.

第五，信息披露透明化。 DAF基金会系统化、平台化、流程化的运作模式，有助于增加基金会在慈善财产的募集、慈善账户的管理、慈善财产的投资、慈善财产的对外捐助以及捐助后监督管理等环节的透明度，使捐赠人更加灵活和便捷地参与慈善活动，确保资金流及信息流更加安全、透明、可靠。

Fifth, Transparency Through Information Disclosure. The systematic, platform-based and streamlined operating model of DAF charities is conducive to increasing the transparency of fundraising of charitable assets, management of charitable accounts, investment and granting of charitable assets, and post-grant supervision. This ensures that donors can participate in charitable activities in a more flexible and convenient manner, and also ensures that the flow of cash and information will be more secure, transparent, and reliable.

因此，“捐赠者建议基金”十分重视捐赠人通过慈善账户顾问对捐赠财产使用的建议权。在捐赠财产的投资与捐助过程中，慈善账户顾问就合适的投资方案、向合格受赠组织的捐助提出建议。在符合本基金会章程及内部相关指引的前提下，本基金会将充分尊重该建议，作出最终的投资决定或捐助决定。捐赠人的财产捐赠、捐赠财产投资的累积、具体捐助建议的提出、基金会内部的审批、捐赠财产

的最终划转，是一个动态的过程，以便最大限度地实现捐赠人的捐赠目的。此种方式是在中国法律框架下，参考国际经验对国内公益基金会运作模式的有益尝试。

Therefore, a DAF charity attaches great importance to the advisory rights of donors, which are exercised through charitable account advisors, in regard to the use of the contributed assets. During the processes of investment and granting, charitable account advisors can advise on appropriate investment plans and grants to qualified grantees. In accordance with the Charity's Articles of Organization and internal guidelines, the Charity will fully respect their advice, but has the right to make the final investment or granting decision. The contribution of assets, the accumulation of contributed assets, the specific grant advice, the internal approval of the proposed grant by the Charity, and the final transfer of the contributed assets, all constitute a dynamic process designed to achieve the contribution purpose of donors to the greatest extent. This operating model, based upon international practices and tailored for the Chinese legal framework, is a beneficial attempt to innovate the manner in which domestic philanthropic foundations are operated.

本说明书属于本基金会运营管理制度的一部分。本基金会对本说明书的公开披露并非《中华人民共和国慈善法》第二十三条第一款规定的公开募捐方式。为确保本基金会仅面向特定对象定向募捐，相关专业人员（即合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问）将对被推荐的合格捐赠人的特定化来源进行审批并出具相关意见。

The Contribution Prospectus is part of the Charity's system of operation and management. The public disclosure of the Contribution Prospectus by the Charity does not constitute fund-raising under Article 23 Paragraph 1 of the *Charity Law*. To ensure that the Charity only raises funds from the particularized source of donors, relevant professionals (i.e. donor qualification examiners, charitable account supervisors, and philanthropic expert consultants) will review and issue opinions on the particularized source of the recommended qualified donors.

本说明书详细介绍了 DAF 的捐赠环节（慈善账户的开设、慈善账户相关方的角色及职权等）、投资环节（慈善账户财产的投资）、捐助环节（合格受赠组织的范围及入库资格审核、向合格受赠组织进行捐助）等实务操作流程，旨在达成行业共识、宣传行业理念、进行行业倡导，为 DAF 制度在中国落地生根提供切实可行的探索案例。

The Contribution Prospectus provides detailed information on the contribution process (opening of charitable accounts, roles and authority of relevant parties of the charitable account, etc.), investment process (investment of charitable account assets), and granting process (scope of selection and vetting of qualified grantees, granting to qualified grantees) of the Charity's operation, for the purposes of achieving consensus in the industry, promoting innovation, and offering guidance for the philanthropic sector, as well as providing a case in point for the establishment of DAF in China.

本基金会将专注于为捐赠人提供全方位服务，专注于捐赠人长期慈善战略的实现，专注于建立长期性、透明性、共享性的操作平台。除介绍本基金会基本实务操作流程之外，本说明书也旨在向特定捐赠人、营利组织、其他非营利组织、社会企业、未来潜在的战略合作伙伴等有志于从事公益慈善事业的个人或机构，分享、推广、普及 DAF 基本知识。

The Charity focuses on providing a full range of services for donors, realizing their long-term philanthropic strategies, and establishing a long-term, transparent and sharable service platform. The Contribution Prospectus not only sets forth the operational processes of the Charity, but also aims to share, promote, and popularize basic knowledge regarding DAFs among particularized donors, for-profit and non-profit organizations, social enterprises, potential Strategic Cooperation Partners, and other individuals or organizations that have a passion for philanthropy.

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1 总则

General Provisions

1.1 三方发起机构

Three Co-Founding Parties

1.1.1 深圳国际公益学院

CGPI

公益学院由比尔·盖茨(Bill Gates)、瑞·达理欧(Ray Dalio)、牛根生、何巧女、叶庆均等五位慈善家联合倡议成立。学院的举办机构为深圳市亚太国际公益教育基金会，该基金会由比尔及梅琳达·盖茨基金会、北京达理公益基金会、老牛基金会、北京巧女公益基金会、浙江敦和慈善基金会共同捐资设立。公益学院通过提升公益慈善事业的创新性、专业化和公众参与，为推进中国和世界慈善事业的发展做出贡献。

The establishment of CGPI was jointly proposed by five philanthropists, Bill Gates, Ray Dalio, Niu Gensheng, He Qiaonyu and Ye Qingjun. CGPI was founded by the Shenzhen Asia-Pacific International Public Welfare Education Foundation, which was jointly established by the Bill & Melinda Gates Foundation, the Beijing Dalio Public Welfare Foundation, the Laoniu Foundation, the Beijing Qiaonyu Foundation, and the Zhejiang Dunhe Foundation. CGPI contributes to the development of philanthropy in both China and the world by improving innovation, professionalism and public participation in philanthropy.

1.1.2 北京中伦公益基金会

ZLCF

中伦公益基金会是由北京市中伦律师事务所发起，以“致力公益慈善事业、关注民生、履行企业社会责任”为宗旨，是经北京市民政局正式审批注册成立的独立基金会组织。就其性质而言，中伦公益基金会为公益性社会团体法人，属于非公募基金会类型，依法享有公益性捐赠税前扣除资格。中伦公益基金会既是中伦律所践行其社会责任的重要方式，也是激发律师公益热情及积极参与公益慈善事业的重要平台。

Established by the Beijing Zhong Lun Law Firm and with the objective of ‘dedication to philanthropic causes, mindfulness of the livelihood of the people, and fulfillment of corporate social responsibilities’, ZLCF is an independent charitable foundation approved by the Beijing Municipal Civil Affairs Bureau. As a non-profit social organization and non-public charity under relevant laws, ZLCF is qualified to receive pre-tax deductible charitable contributions. ZLCF is not only an important medium through which the Zhong Lun Law Firm fulfills its corporate social responsibilities, but also an important platform for evoking the philanthropic passion of Zhong Lun lawyers and encouraging them to participate in philanthropic causes.

1.1.3 深圳中顺易金融服务有限公司

CSN

中顺易是一家中国专业互联网金融服务企业，致力于金融场景的探索构建以及金融系统的研究开发。中顺易围绕着具有人流、商流和资金流的场景，以信托法理制度为依托、信托超级账户为核心，为场景中的个人/法人提供权益登记管理、支付、结算、投资理财、预存、锁定商户预付、互助保障及慈善、在线贷款、权益转让等金融系统工具，帮助场景公司引入信托公司，利用系统工具形成对场景用户的金融增值服务。

As a specialized Internet financial service company in China, CSN is dedicated to the exploration and construction of financial scenarios and the research and development of financial systems. Based on the projection of movement of people, business and capital, supported by the principles embodied in trust law, and equipped with ‘super trust account’ technologies, CSN provides individuals and entities in financial scenarios with financial tools such as registration and management of rights and interests, payment, settlement, investment and wealth management, deposits, advance payments with vendor lock-in, mutualized insurance and charity services, online lending, assignment of interest, etc., to assist scene-based companies in bringing trust companies into financial scenarios, and delivering value-added financial services to users in financial scenarios with system tools.

中顺易由中信信托、顺丰速运、网易三家中国行业领先企业联合发起设立，注册资本 2.4889 亿元，注册地为中国深圳市前海。管理团队成員均来自知名信托、银行、证券及互联网专业领域，具有超过 20 年的专业经验。

CSN, jointly founded by three leading enterprises in China, namely CITIC Trust, SF EXPRESS, and NetEase, has a registered capital of RMB 248,890,000 Yuan and a registered address in Qianhai District, Shenzhen, China. Members of its management team come from prestigious companies in the fields of trust management, banking, securities, and the Internet, and possess over twenty years of professional experience.

1.2 名称及含义

Name and Meaning

1.2.1 中英文名称

Chinese and English Names

本基金会的中文名称是深圳市递爱福公益基金会，英文名称是 China DAF (Donor Advised Fund) Charity。

The Chinese name of the Charity is 深圳市递爱福公益基金会. The English name of the Charity is the China DAF (Donor Advised Fund) Charity.

1.2.2 名称的含义

Meaning of the Name

本基金会中文名称“递爱福”是英文“DAF”（Donor Advised Fund）三个字母的谐音，中文含有“传递爱心与祝福”之意，既有音译的含义，又有意译的特征。其中，“递”字，体现了本基金会专注于慈善财产的募集，并将所募集的慈善财产传递至合格非营利组织的业务定位。

The Chinese name of the Charity, “递爱福”, is the homophonic translation of the three English letters ‘DAF’ (Donor Advised Fund) and has the meaning of ‘delivering heartfelt love and blessings’. The Chinese character “递”, which means ‘to transmit’, reflects the business focus of the Charity on raising charitable assets and granting them to qualified non-profit organizations.

1.3 本基金会的官方网站

Official Website of the Charity

本基金会的官方网站 www.daf-charity.org.cn。

The official website of the Charity is www.daf-charity.org.cn.

1.4 性质

Nature

本基金会是依照中国法律、法规的有关规定设立的非公募基金会。

The Charity is a non-public charity established in accordance with the applicable laws and regulations of China.

1.5 宗旨

Purpose

本基金会的宗旨是：为捐赠人提供独立、透明、便捷的捐赠、投资、捐助服务，引领公益慈善的大众化。

The purpose of the Charity is to provide donors with independent, transparent, and convenient services related to the contribution, investment, and granting of charitable assets, and also to lead the efforts of popularizing philanthropy in society.

1.6 业务范围

Business Scope

(一) 支持公益事业发展，促进公益性社会组织交流合作；

Support the development of the philanthropic industry and promote communication and cooperation among charitable social organizations;

(二) 捐助扶持优秀的公益性社会组织；

Provide financial support for excellent charitable social organizations; and

(三) 开展扶贫、助学等公益事业。

Carry out poverty alleviation, education support, and other charitable affairs.

1.7 业务方式

Business Model

本基金会的业务方式为：

The business model of the Charity covers the following aspects:

- (1) 为捐赠人设立独立慈善账户，对慈善账户进行独立管理；

The Charity will assist donors in opening their independent charitable accounts and manage each charitable account independently;

- (2) 在慈善账户顾问建议的基础上，基金会独立地对捐赠财产的保值、增值进行合法、安全、有效的投资管理；

Based on the advice of charitable account advisors, the Charity will independently invest and manage the contributed assets in order to preserve or increase their values in a legal, safe, and effective manner;

- (3) 在慈善账户顾问建议的基础上，基金会独立地向合格受赠组织捐助以及以其他合法的方式运用捐赠财产；

Based on the advice of charitable account advisors, the Charity will independently make grants to qualified grantees and lawfully use such contributed assets;

- (4) 作为慈善信托受托人，开展慈善信托业务；

The Charity will carry out charitable trust business as trustee;

- (5) 推进捐赠财产捐助、使用的信息披露；

The Charity will promote full disclosure of information regarding granting and use of contributed assets; and

- (6) 提供公益慈善咨询、公益培训项目等服务。

The Charity will provide consulting services and training projects related to charitable issues.

1.8 登记管理机关

Registration Authority

本基金会的登记管理机关是深圳市民政局。

The registration authority of the Charity is the Shenzhen Civil Affairs Bureau.

1.9 住所

Domicile

本基金会的住所为深圳市福田区红荔路1001号青少年活动中心小区4栋501；
邮编为518000。

The domicile of the Charity is on the Room 501, Block 4, Shenzhen Adolescent Activity Center, 1001 Hongli Road, Futian District, Shenzhen, postal code: 518000.

本基金会将按照《深圳市社会组织评估指南》的规定，配备相应的办公设备，
并悬挂单位名称牌匾。

The Charity is equipped with appropriate office appliances and hangs its name plaque according to the requirement of the *Shenzhen Non-Governmental Organization Assessment Guide*.

1.10 基金会设立的初始现金捐赠

Initial Cash Donation to the Charity

本基金会的原始基金数额为人民币200万元，来源于深圳国际公益学院的定向捐赠。

The initial fund of the Charity is RMB 2,000,000 Yuan, donated by CGPI.

1.11 中伦公益基金会的后续现金捐赠

Subsequent Cash Donation from ZLCF

在本基金会设立后的一个月內，中伦公益基金会将向本基金会捐赠人民币300万元。

Within one month of the establishment of the Charity, ZLCF will donate RMB 3,000,000 Yuan to the Charity.

1.12 中顺易的特别捐赠

In-Kind Donation from CSN

中顺易将受托开发本说明书第 13 条规定的“递爱福 (DAF) 账户服务系统”的第一期至第三期工程 (以下简称为“递爱福 (DAF) 账户服务系统 (第一期至第三期)”)。^③ 在该“递爱福 (DAF) 账户服务系统 (第一期至第三期)”上线运行并经软件测评机构验收合格后, 中顺易将“递爱福 (DAF) 账户服务系统 (第一期至第三期)”捐赠至本基金会, “递爱福 (DAF) 账户服务系统 (第一期至第三期)”的所有权属于本基金会。

CSN is commissioned to develop the phase I to phase III project of the ‘DAF Account Service System’^③ (hereinafter the ‘System (Phase I to Phase III)’) as stipulated in Article 13 in the Contribution Prospectus. After the System (Phase I to Phase III) is put into operation and receives acceptance from the software evaluation agency, CSN shall donate it to the Charity. The Charity shall be the sole owner of the System (Phase I to Phase III).

1.13 递爱福 (DAF) 账户服务系统战略捐赠人的定向捐赠

Targeted Contributions Made by Strategic Donors of the System

递爱福 (DAF) 账户服务系统项目属于本基金会自行设计、管理、运营的项目, 中顺易为该系统的初始捐赠人。本基金会将按照《递爱福 (DAF) 账户服

^③ “递爱福 (DAF) 账户服务系统 (第一期至第三期)” 包含递爱福 (DAF) 官网、递爱福 (DAF) 慈善账户相关方登录系统、递爱福 (DAF) 战略合作伙伴注册/登录系统、递爱福 (DAF) 合格受赠组织注册/登录系统以及递爱福 (DAF) 运营管理系统。

The System (Phase I to Phase III) includes the DAF official website, the DAF relevant parties of charitable accounts login system, the DAF Strategic Cooperation Partners registration and login system, the DAF qualified grantees registration and login system and the DAF operation management system.

The System (Phase I to Phase III) includes the official website of the Charity, the DAF contribution-related users registration and login system, the DAF Strategic Cooperation Partners registration and login system, the DAF qualified grantees registration and login system and the DAF operation management system.

务系统项目管理办法》的相关规定，对该系统继续进行升级、迭代、改造、后续开发。本基金会将持续接受递爱福(DAF)账户服务系统战略捐赠人对该项目的定向捐赠，长期表彰其为中国捐赠者建议基金事业作出的卓越贡献。

The DAF Account Service System Project is a project that is designed, managed and operated by the Charity. CNS is the initial donor of the System. The Charity will upgrade, iterate, transform and develop the System according to the Project Management Measures for the DAF Account Service System. The Charity will accept ongoing targeted contributions to the project from strategic donors of the System, and will give them recognition for their outstanding contributions to the DAF industry in China in the long term.

1.14 本基金会的定位

Positioning of the Charity

1.14.1 本基金会的业务定位：服务捐赠人

Business Positioning of the Charity: Serving Donors

本基金会以管家精神“服务捐赠人”为主要的业务定位，以“百年慈善、永续传承”为战略目标，为捐赠人提供账户化、流程化、系统化的服务。本着透明化、专业化、国际化、共享化的运营原则，本基金会将为捐赠人主要提供下述四个层面的服务：

The Charity provides services for donors in a streamlined and systemized fashion, with the business positioning of ‘Serving donors’ with the ‘spirit of stewardship’, and the strategic purpose of ‘Enduring Philanthropy, Unfading Legacy’. Under the operational principles of transparency, professionalism, internationalism and mutualization of resources, the Charity mainly provides the following four levels of service for the donors:

(1) **本基金会为捐赠人提供的第一层面服务：**本基金会向捐赠人提

供的第一层面服务以捐赠方面的服务为主，由战略发展咨询委员会成员或本基金的工作人员向本基金会推荐合格捐赠人，积极引导合格捐赠人在线开设慈善账户。

First-Level Services Provided by the Charity: The first-level services the Charity provides for donors are mainly services related to the contribution of charitable assets. Members of the Strategic Development Advisory Committee or staff of the Charity recommend qualified donors to the Charity and actively guide qualified donors in opening their charitable accounts.

- (2) **本基金会为捐赠人提供的第二层面服务:** 本基金会向捐赠人提供的第二层面服务以投资方面的服务为主，在捐助给合格受赠组织之前，本基金会应遵循合法、安全、有效的原则，在本基金会相关投资指引的基础上，根据慈善账户顾问的投资建议，对捐赠财产进行保值、增值投资管理。

Second-Level Services Provided by the Charity: The second-level services the Charity provides for donors are mainly services related to the investment of charitable assets. Before the contributed assets are granted to qualified grantees, and based on the advice of the charitable account advisors, as well as the investment guidelines of the Charity, the Charity will invest and manage contributed assets under the general principles of legality, safety and efficiency, in order to preserve or increase the value of the contributed assets.

- (3) **本基金会为捐赠人提供的第三层面服务:** 本基金会向捐赠人提供的第三层面服务以捐助方面的服务为主。在慈善账户持有人设立慈善账户的基础上，根据慈善账户顾问的捐助建议，本基金会可将相应捐赠财产捐助给合格受赠组织。

Third-Level Services Provided by the Charity: The third-level services the Charity provides for donors are mainly services related to the granting of assets. After the opening of a charitable account, the Charity can grant the assets in the corresponding charitable accounts to qualified grantees based on the advice of the charitable account advisors.

- (4) **本基金会为捐赠人提供的第四层面服务:** 本基金会为捐赠人提供的第四层面服务以捐助后的服务为主。本基金会将积极推动“公益项目信息管理服务平台”及“合格受赠组织监督管理服务机构库”的建立,对合格受赠组织捐赠财产的使用进行合法、合规的监督管理及透明化的信息披露。

Fourth-Level Services Provided by the Charity: The fourth-level services the Charity provides for donors mainly refer to post-grant services. The Charity will actively promote the establishment of the Public Welfare Project Information Management Service Platforms (hereinafter the ‘Information Platforms’) and the database of qualified grantees’ supervisory institutions, in order to supervise the legitimacy and compliance of the use of assets contributed by qualified grantees and to provide transparent disclosure of information.

1.14.2 本基金会的行业定位: 国内 DAF 基金会行业的推动者

Positioning of the Charity Within the Industry: To Be the Promoter of DAF Charity Industry in China

本基金会将积极促进中国 DAF 行业论坛的建立和 DAF 行业标准的制定,成为国内 DAF 基金会行业的推动者,从专业、透明、创新三方面推动 DAF 基金会行业的健康发展,推动国内相关政策的配套实施。

The Charity will actively promote the establishment of a China DAF industry forum and the enactment of DAF business standards in China and will strive to be the facilitator of DAF charities in China. The Charity will promote healthy development of the DAF charity industry through professionalism, transparency, and innovation, and promote the implementation of China’s relevant policy frameworks.

1.14.3 本基金会的类型定位：捐助型非公募基金会

Positioning of the Charity in Charity Classification: Grant-Making Non-Public Charity

本基金会将定位于专注为捐赠人提供战略慈善服务的捐助型基金，在市场普遍接受的“以慈善项目为导向的募款机制”的基础上，为行业补充提供一种“为捐赠人提供战略慈善服务为导向的服务机制”。具体来说，本基金会主要负责慈善财产的募集和管理，并以合法、合规的方式，将慈善财产再次捐赠给合格的非营利组织（本基金会认定的合格受赠组织），由其自行运作慈善项目、开展慈善活动或资助至最终受益人。

The Charity will position itself as a grant-making charitable foundation, focusing on providing donors with strategic charitable services. On the basis of the “charitable project-oriented fund-raising mechanism” that is commonly accepted in the market, it offers a supplemental donor-oriented strategic charitable service mechanism. Specifically, the Charity is mainly responsible for raising and managing charitable assets and making grants to qualified non-profit organizations (qualified grantees recognized by the Charity) in a lawful and compliant manner, which may manage charitable projects, conduct charitable activities, or grant to final beneficiaries on their own.

除存在法律法规修订等特殊情况以外，本基金会将长期定位于非公募基金会，以维持较低的慈善活动支出比例，便于慈善账户财产的长期投资，高效灵活地实现捐赠人慈善账户传承的目的（如有）。

Apart from under special circumstances such as the revision of laws or regulations, the Charity will retain its status as a non-public charity, in order to maintain a lower expenditure ratio on charitable activities, facilitate long-term investment of charitable account assets, and achieve the donors' purposes (if any) of passing charitable accounts to future generations efficiently and flexibly.

1.14.4 本基金会的角色定位：慈善场景综合服务提供商

Role Positioning of the Charity: Integrated Service Provider in Relation to Philanthropic Scenarios

本基金会的角色定位为慈善场景综合服务提供商，旨在为不同相关方提供多种不同的专业慈善服务，例如：向捐赠人提供与捐赠、投资、捐助有关的慈善账户服务；向与本基金会建立了慈善领域的战略合作关系并签订了《深圳市递爱福公益基金会战略合作协议标准文本》的战略合作伙伴（包括但不限于投资管理机构、非营利组织及其他适格机构）提供 To-Business 服务，与战略合作伙伴共同服务捐赠人；致力于多层次、多主体的公益培训服务；入库专业人员为 DAF 各参与方提供多层次的专业慈善服务等。

The Charity, as an integrated service provider in relation to philanthropic scenarios, aims to provide different relevant parties with different professional charitable services, such as, providing donors with charitable account services related to contribution, investment, granting, etc.; providing to-business services for Strategic Cooperation Partners (including but not limited to investment management organizations, non-profit organizations

and other qualified organizations) that have built up a strategic cooperation relationship and signed the Standard Version of the Strategic Cooperation Agreement of the China DAF Charity (hereinafter the “Strategic Cooperation Agreement”) with the Charity, and serve the donors together with them; focusing on multi-level and multi-entity charitable training services. Professionals in the databases provide multi-level professional charitable services for different DAF participants.

1.15 本基金会的战略目标

Strategic Goals of the Charity

本基金会的战略目标确立如下：

The strategic goals of the Charity are as follows:

(1) 慈善改变人心，捐赠影响世界。

Change the hearts of the nation, impact the world.

(2) 百年慈善，永续传承。

Enduring Philanthropy, Unfading Legacy.

(3) 智慧捐赠成就丰富人生。

Wise Giving, Meaningful Life.

1.16 本基金会的愿景、使命、价值观

Vision, Mission and Core Values of the Charity

1.16.1 本基金会的愿景

Vision of the Charity

本基金会的愿景为：

The vision of the Charity is:

愿捐赠者基业长青。

Connecting donors with lasting impact.

1.16.2 本基金会的使命

Mission of the Charity

本基金会的使命为：

The mission of the Charity is:

助力捐赠者善的传承。

Helping donors with their charitable legacies.

1.16.3 本基金会的价值观

Core Values of the Charity

本基金会的价值观为：

The core values of the Charity are:

诚信、专业、创新、共享。

Accountability, Professionalism, Innovation, and Sharing.

2 经推荐成为本基金会的合格捐赠人

Recommended to Be a Qualified Donor of the Charity

2.1 本基金会的合格捐赠人

Qualified Donors of the Charity

根据《慈善组织公开募捐管理办法》第三条的规定，“依法取得公开募捐资格的慈善组织可以面向公众开展募捐。不具有公开募捐资格的组织和个人不得开展公开募捐。”因此，为符合法律法规的规定，满足监管部门对非公募基金会募集捐赠财产的要求，便于对本基金会捐赠人的特定化来源进行记录和审查，捐赠人开设慈善账户或向本基金会进行捐赠前，须依照本基金会的有关

规定，经战略发展咨询委员会成员或本基金工作人员推荐成为“本基金会的合格捐赠人”。

According to Article 3 of the *Measures on the Administration of Public Fundraising of Charitable Organizations*, a charitable organization with a public fundraising qualification certificate may raise funds publicly, while organizations or individuals without a public fundraising qualification shall not raise funds publicly. Therefore, in order to comply with the stipulations of laws and regulations, meet the requirements set by the supervisory authorities on fundraising by charities without the public fundraising qualification, and facilitate the identification and review of the donors' particular sources, donors shall first be recommended from members of the Strategic Development Advisory Committee or staff of the Charity to become the qualified donors of the Charity, subject to relevant rules of the Charity, before they can open a charitable account or contribute to the Charity.

2.2 有权向本基金推荐合格捐赠人的机构或人员

Institutions or Persons that Have the Right to Recommend Qualified Donors to the Charity

只有本基金会的战略发展咨询委员会成员或本基金的工作人員才享有向本基金直接推荐合格捐赠人的权利，非经本基金战略发展咨询委员会成员或本基金的工作人員推荐，潜在捐赠人不能成为本基金的合格捐赠人。本基金将依据战略发展咨询委员会成员或本基金工作人员所提交无异议的推荐意见，对合格捐赠人资格作出最终审批。如果战略发展咨询委员会成员或本基金工作人员未出具无异议的推荐意见，则本基金将终止对合格捐赠人资格的审批流程。

Only members of the Strategic Development Advisory Committee or staff of the Charity have the privilege to recommend qualified donors directly to the Charity. Potential donors cannot become qualified donors of the Charity without direct

recommendation from members of the Strategic Development Advisory Committee or staff of the Charity. The Charity will make the final approval of a qualified donor's qualification based on the no objection recommendation submitted by members of the Strategic Development Advisory Committee or staff of the Charity. If members of the Strategic Development Advisory Committee or staff of the Charity do not issue a no objection recommendation, the Charity will terminate the review process for a qualified donor.

2.2.1 本基金会的战略发展咨询委员会成员

Members of the Strategic Development Advisory Committee of the Charity

为了确保捐赠人来源的特定化、使本基金会业务的开展符合有关法律法规的要求，把控本基金会合格捐赠人的推荐以及审批流程，本基金会设置战略发展咨询委员会。

To guarantee the particularized source of donors, ensure the business of the Charity complies with relevant laws and regulations, and control the recommendation and approval processes of becoming the Charity's qualified donors, the Charity will establish the Strategic Development Advisory Committee.

(1) 战略发展咨询委员会的成员

Members of the Strategic Development Advisory Committee

本基金会的战略发展咨询委员会成员列举如下：

The members of the Strategic Development Advisory Committee of the Charity are as follows:

- ① **本基金会的战略合作伙伴：**与本基金会建立了慈善领域的战略合作关系并签订了《深圳市递爱福公益基金会战略合作协

议标准文本》的战略合作伙伴，包括但不限于投资管理机构、非营利组织及其他适格机构。

Strategic Cooperation Partners of the Charity: Strategic Cooperation Partners that have built up a strategic cooperation relationship and signed the Strategic Cooperation Agreement with the Charity include, but are not limited to, investment management organizations, non-profit organizations and other qualified organizations.

- ② **慈善专家顾问:** 本基金按照《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》确定并公示的慈善专家顾问。

Philanthropic Expert Consultants: Philanthropic expert consultants are confirmed and disclosed by the Charity in accordance with the Administrative Measures for Admission of Professionals into the Databases of Donor Qualification Examiners, Charitable Account Supervisors, and Philanthropic Expert Consultants of the China DAF Charity (hereinafter the ‘Administrative Measures for Admission of Professionals into the Databases’).

更多关于“战略发展咨询委员会”的介绍，详见《深圳市递爱福公益基金会捐赠、投资、捐助指引》的规定。

For more details about the introduction of the Strategic Development Advisory Committee of the Charity, please refer to the Guidelines.

(2) 战略发展咨询委员会成员推荐权的行使

Exercise of the right of recommendation by the Strategic Development Advisory Committee

为了控制本基金会的运营风险，规范推荐合格捐赠人的流程，进一步明确战略发展咨询委员会成员的个人职责与基金会职责之间的关系，慈善专家顾问和战略合作伙伴作为战略发展咨询委员会的成员，仅可以以自己的名义推荐捐赠人，非经基金会书面授权，不得以本基金会、战略发展咨询委员会、战略发展咨询委员会成员名义推荐捐赠人或从事与基金会相关的其他相关活动。

In order to control the operational risk of the Charity, regulate the process of recommending qualified donors, and further clarify the relationship between the individual responsibilities of the members of the Strategic Development Advisory Committee and the Charity's responsibilities, the philanthropic expert consultants and the strategic cooperation partners, as members of the Strategic Development Advisory Committee, can only recommend donors in their own names, and shall not recommend donors or engage in other relevant activities related to the Charity in the name of the Charity, the Strategic Development Advisory Committee, without written authorization from the Charity.

2.2.2 本基金会的工作人员

Staff of the Charity

本基金会工作人员指本基金会的理事、监事、秘书长或执行秘书长、理事会顾问委员会委员、首席捐赠官、首席投资官、首席捐助官以及其他经本基金会捐赠管理部门批准的工作人员。

The staff of the Charity refers to the Charity's Directors, Supervisors, Secretary-General or Executive Secretaries-General, Advisory Board members, Chief Contribution Officer, Chief Investment Officer, Chief Grant-Making Officer, and other staff who have obtained the approval of the Contribution

Management Department of the Charity.

2.3 经推荐成为本基金会合格捐赠人的具体流程

Specific Process of Recommending Qualified Donors to the Charity

2.3.1 战略合作伙伴作为战略发展咨询委员会成员向本基金会直接推荐合格捐赠人

Strategic Cooperation Partners as Members of the Strategic Development Advisory Committee Recommend Qualified Donors Directly to the Charity

- (1) 战略合作伙伴作为战略发展咨询委员会成员代为填写被推荐的合格捐赠人的基本信息或被推荐的合格捐赠人自行填写基本信息

Strategic Cooperation Partners as Members of the Strategic Development Advisory Committee Fill in the Recommended Basic Information of Qualified Donors or Recommended Qualified Donors Fill in the Basic Information by Themselves

- ① 战略合作伙伴作为战略发展咨询委员会成员直接推荐合格捐赠人的特定范围：战略合作伙伴向本基金会直接推荐的合格捐赠人仅限于具有明确或潜在捐赠意向的战略合作伙伴之员工、客户、会员以及以其他合理方式确定的信用良好的相关特定机构或人员。

Particularized Scope of Qualified Donors Recommended by Strategic Cooperation Partners as Members of the Strategic Development Advisory Committee: The qualified donors recommended by Strategic Cooperation Partners to the Charity directly are limited to Strategic Cooperation Partners' employees,

clients, members and other specific institutions or personnel, that are in good credit standing based on other reasonable determination, with a clear or potential intention to make contributions.

② 战略合作伙伴作为战略发展咨询委员会成员代为填写被推荐的合格捐赠人的基本信息:

Strategic Cooperation Partners as Members of the Strategic Development Advisory Committee Fill in the Recommended Qualified Donors' Basic Information

- a. 当战略合作伙伴作为战略发展咨询委员会成员向本基金直接推荐的合格捐赠人为自然人时，战略合作伙伴需要代为填写下述信息：姓名、性别、中国身份证号码、出生年月日^④、电子邮箱^⑤、联系电话、微信号、联系地址及其他须提供的有关信息。

When the qualified donors recommended by Strategic Cooperation Partners as Members of the Strategic Development Advisory Committee are natural persons, Strategic Cooperation Partners shall fill in the following

^④ 战略发展咨询委员会成员在代为填写信息时，须提交被推荐的合格捐赠人的“出生年月日”的信息，以证明其具有完全民事行为能力。限制民事行为能力人或无民事行为能力人被推荐成为本基金会的“合格捐赠人”时，须填写监护人的相关信息，由监护人代为行使权利、承担义务；否则，被推荐的合格捐赠人将无法通过本基金会“合格捐赠人”的资格审批。

When filling in the information, members of the Strategic Development Advisory Committee shall submit date of birth of qualified donors in order to prove that they have full capacity for civil acts. Those who have limited capacity or no capacity for civil acts shall submit relevant information about their custodians, when being recommended as qualified donors of the Charity. Custodians will exercise their rights and assume their obligations. Otherwise, the recommended qualified donors will not pass the qualification examination of the qualified donors of the Charity.

^⑤ 为了方便对海内外合格捐赠人身份验证，参照国际惯例，被推荐的合格捐赠人必须填写可以接收邮件的正确的电子邮箱地址。

In order to facilitate the identity authentication of domestic and overseas qualified donors, according to international practice, recommended qualified donors have to fill in the correct email addresses which are able to receive mails when registering.

information for them: name, gender, Chinese ID number, date of birth^④, e-mail address^⑤, phone number, WeChat number, contact address and any other required information.

- b. 当战略合作伙伴作为战略发展咨询委员会成员向本基金直接推荐的合格捐赠人为法人或非法人组织时，战略合作伙伴需要代为填写下述信息：法人或非法人组织的名称、统一社会信用代码或相关登记号码、注册地址、机构/组织邮箱^⑥、法定代表人、联系人姓名、联系电话、联系地址及其他须提供的有关信息。

When the qualified donors recommended by Strategic Cooperation Partners as Members of the Strategic Development Advisory Committee are legal persons or unincorporated organizations, Strategic Cooperation Partners shall fill in the following information for them: name of the legal person or the unincorporated organization, unified social credit code or related registration number, registered address, email address of the institution/organization^⑥, legal representative, contact person, phone number, contact address, and any other required information.

③ 被推荐的合格捐赠人自行填写基本信息：

Recommended Qualified Donors Fill in the Basic Information by Themselves

战略合作伙伴可向其推荐的捐赠人发送专属的链接，被推荐的合格捐赠人可登录该专属链接，自行填写基本信息。为保证在

^⑥ 同上。
Ibid.

专属链接中填写信息的合格捐赠人确实属于战略合作伙伴推荐的特定人员、机构或组织，本基金会将在该链接中设置特定的身份验证环节，具体以递爱福（DAF）账户服务系统的操作为准。

Strategic Cooperation Partners can send exclusive links to the donors they recommend. The recommended qualified donors can log in using the exclusive links and fill in basic information by themselves. In order to ensure that the qualified donor who fills in the information through the exclusive link is indeed a particular person, institution or organization recommended by a Strategic Cooperation Partner, the Charity will set up a specific identity authentication in the link. For detailed operation, please refer to information found on the System.

（2）战略合作伙伴提交初审意见

Strategic Cooperation Partners Submit Preliminary Opinions

为确保被推荐的合格捐赠人来源的特定化，当战略合作伙伴向本基金会直接推荐合格捐赠人时，战略合作伙伴应当根据本基金会的相关规定、本基金会与战略合作伙伴之间签署的《深圳市递爱福公益基金会战略合作协议标准文本》的相关约定，向本基金会以及其所指定的合格捐赠人资格预审员提交通过其初审的合格捐赠人名单及其初审意见，并附随必要的证明以及说明文件与材料。

In order to guarantee the particularized source of donors, when Strategic Cooperation Partners recommend the qualified donors directly to the Charity, Strategic Cooperation Partners shall submit a list of qualified donors who have passed the preliminary

examination and preliminary opinions, together with the necessary proof, explanatory documents and materials, to the Charity and the appointed donor qualification examiners in compliance with the relevant rules of the Charity and the Strategic Cooperation Agreement signed between Strategic Cooperation Partners and the Charity.

(3) 合格捐赠人资格预审员提交复核意见

Donor Qualification Examiners Submit Review Opinions

对于战略合作伙伴提交至合格捐赠人资格预审员处的、通过其初审的合格捐赠人名单以及初审意见，该名合格捐赠人资格预审员须代表其所在的专业执业机构对该初审意见出具复核意见。只有当战略合作伙伴出具无异议的初审意见以及合格捐赠人资格预审员出具无异议的复核意见时，合格捐赠人资格审批才会进入本基金捐赠管理部门的内部审批环节。

With regards to the list of qualified donors who have passed the preliminary examination and preliminary opinions submitted to a donor qualification examiner, such donor qualification examiner shall submit review opinions regarding the preliminary opinions on behalf of their affiliated organization. The internal review of qualified donors will only be conducted by the Contribution Management Department of the Charity when a Strategic Cooperation Partner issues a no objection preliminary opinion and a donor qualification examiner issues a no objection review opinion.

2.3.2 慈善专家顾问作为战略发展咨询委员会成员、本基金工作人员向本基金直接推荐合格捐赠人

Philanthropic Expert Consultants as Members of the Strategic Development Advisory Committee and the Charity's Staff Recommend Qualified Donors to the Charity Directly

- (1) 慈善专家顾问、本基金会工作人员代为填写被推荐的合格捐赠人的基本信息或被推荐的合格捐赠人自行填写基本信息

Philanthropic Expert Consultants and the Charity's Staff Fill in the Recommended Qualified Donors' Basic Information or the Recommended Qualified Donors Fill in the Basic Information by Themselves

- ① 慈善专家顾问、本基金会工作人员代为填写被推荐的合格捐赠人的基本信息：

Philanthropic Expert Consultants and the Charity's Staff Fill in the Recommended Qualified Donors' Basic Information

- a. 当被推荐的合格捐赠人为自然人时,慈善专家顾问或本基金会的工作人员需要代为填写下述信息:姓名、性别、中国身份证号码、出生年月日、电子邮箱^⑦、联系电话、微信号、联系地址及其他须提供的有关信息。

When a natural person is recommended to be a qualified donor of the Charity, the philanthropic expert consultants and the Charity's staff shall fill in the following information for them: name, gender, Chinese ID number, date of birth, e-mail address^⑦, phone number, WeChat number, contact address and any other required information.

- b. 当被推荐的合格捐赠人为法人或非法人组织时,慈善专家

^⑦ 同上。
Ibid.

顾问或本基金会的工作人员需要代为填写下述信息：法人或非法人组织的名称、统一社会信用代码或相关登记号码、注册地址、机构/组织邮箱[®]、法定代表人、联系人姓名、联系电话、联系地址及其他须提供的有关信息。

When a legal person or an unincorporated organization is recommended to be a qualified donor of the Charity, the philanthropic expert consultants and the Charity's staff shall fill in the following information for it: name of the legal person or the unincorporated organization, unified social credit code or related registration number, registered address, email address of the institution/ organization[®], legal representative, contact person, phone number, contact address, and any other required information.

② 被推荐的合格捐赠人自行填写基本信息：

Recommended Qualified Donors Fill in the Basic Information by Themselves

慈善专家顾问、本基金会工作人员可向其推荐的捐赠人发送专属的链接，被推荐的合格捐赠人可登录该专属链接，自行填写基本信息。为保证在专属链接中填写信息的合格捐赠人确实属于相应的慈善专家顾问或本基金会工作人员推荐的人员、机构或组织，本基金会将在该链接中设置特定的身份验证环节，具体以递爱福（DAF）账户服务系统的操作为准。

Philanthropic expert consultants and the staff of the Charity can send exclusive links to the donors that they recommend. The

[®] 同上。
Ibid.

recommended qualified donors can log in to the exclusive links and fill in basic information by themselves. In order to ensure that the qualified donor who fills in the information through the exclusive link is indeed the person, institution or organization that has been recommended by the corresponding philanthropic expert consultants and the staff of the Charity, the Charity will set up a specific identity authentication in the link. For detailed operation, please refer to the System.

(2) 慈善专家顾问、本基金会工作人员提交推荐意见

Philanthropic Expert Consultants and the Charity's Staff Submit Recommendations

- ① 慈善专家顾问、本基金会工作人员须对其直接推荐的合格捐赠人出具无异议的推荐意见：慈善专家顾问、本基金会工作人员将对其直接推荐的合格捐赠人出具推荐意见，并将相关的辅助证明以及说明材料提交至本基金会。慈善专家顾问、本基金会工作人员在递爱福（DAF）账户服务系统中填写/上传被推荐的合格捐赠人的基本信息、推荐意见的行为，将被同时视为该慈善专家顾问、本基金会工作人员对其所推荐的合格捐赠人的资格的肯定与认可。只有当慈善专家顾问、本基金会工作人员提交针对其直接推荐的合格捐赠人的无异议的推荐意见时，合格捐赠人的资格审批才会进入本基金会捐赠管理部门的内部审批环节。

Philanthropic Expert Consultants and the Charity's Staff Shall Issue No Objection Recommendations for Qualified Donors Directly Recommended by Them: The philanthropic expert consultants and the staff of the Charity will issue a

recommendation to the Charity for the qualification of a qualified donor that they have directly recommended, and submit relevant supporting proof and explanatory materials to the Charity. That such philanthropic expert consultant or the staff of the Charity fills in or uploads the qualified donor's basic information and their recommendation to the System shall be deemed as affirmation and approval of the qualification of such qualified donor that they have recommended. The internal review of qualified donors will only be conducted by the Contribution Management Department of the Charity when philanthropic expert consultants and the staff of the Charity submit no objection recommendations for qualified donors that they have directly recommended.

- ② 非专业人员担任慈善专家顾问时，本基金会有权要求慈善专家顾问另行聘请律师出具无异议的推荐意见：鉴于慈善专家顾问的范围包括专业人员，即正在中国境内执业的律师、注册会计师、税务师、资产评估师、公证员，以及海内外有关专家学者、其他经验丰富的海内外资深人士、专业技术人员等，为协助非专业人员的慈善专家顾问开展相关工作，在非专业人员担任的慈善专家顾问向本基金会推荐合格捐赠人时，本基金会有权要求该慈善专家顾问另行聘请律师（并非必须为合格捐赠人资格预审员库、慈善账户督导员库、慈善专家顾问库中的专业律师）对其直接推荐的合格捐赠人出具无异议的法律意见，并由该慈善专家顾问将该法律意见作为补充意见，从递爱福（DAF）账户服务系统中提交至本基金会。

When a Layperson Serves as a Philanthropic Expert Consultant, the Charity Has the Right to Require Such Philanthropic Expert Consultant to Employ a Lawyer to Issue a No Objection

Recommendation: The scope of philanthropic expert consultants includes professionals, namely lawyers, certified public accountants, tax advisors, asset appraisers and notaries, who are practicing in China, domestic and overseas experts, scholars, domestic and overseas experienced practitioners and technicians, etc. In order to assist layperson philanthropic expert consultants with relevant business, when a layperson serves as a philanthropic expert consultant to recommend qualified donors to the Charity, the Charity has the right to require such philanthropic expert consultant to employ a lawyer (not necessarily a professional lawyer from the database of donor qualification examiners, charitable account supervisors or philanthropic expert consultants) to issue a no objection legal opinion for qualified donors that they have directly recommended, and to submit such legal opinion as a supplementary opinion to the Charity through the System.

2.4 本基金会捐赠管理部门相关人员出具初审意见

Preliminary Opinions Issued by the Contribution Management Department Staff

本基金会捐赠管理部门相关人员对被推荐的合格捐赠人的资格进行初审。当战略合作伙伴（作为战略发展咨询委员会成员）出具无异议的初审意见以及合格捐赠人资格预审员出具无异议的复核意见，或慈善专家顾问（作为战略发展咨询委员会成员）、本基金会工作人员提交针对其直接推荐的合格捐赠人的无异议的推荐意见时，本基金会捐赠管理部门将对被推荐的合格捐赠人进行资格审批，通过后，由专属注册码生成管理人进行最终审批。

Staff of the Contribution Management Department of the Charity conduct preliminary examination of the recommended qualified donors. When a Strategic Cooperation Partner (as member of the Strategic Development Advisory Committee)

issues no objection preliminary opinion and a donor qualification examiner issues no objection review opinion, or when a philanthropic expert consultant (as member of the Strategic Development Advisory Committee) or staff of the Charity submits no objection recommendation opinion for a qualified donor that they have directly recommended, the Contribution Management Department of the Charity will review the qualification of the recommended qualified donor. The exclusive registration code generation manager will only conduct the final approval process when the staff of the Contribution Management Department approve the qualified donor's qualification.

2.5 专属注册码生成管理人出具最终审批意见

Final Opinions Issued by Exclusive Registration Code Generation Manager

专属注册码生成管理人是本基金会在合格捐赠人审批流程中的重要一环，由本基金会捐赠管理部门的首席捐赠官或首席捐赠官指定的人员担任，其职责主要是对本基金会捐赠管理部门相关人员的初审工作进行复核、监督，并对合格捐赠人资格进行最终审批。

The exclusive registration code generation manager, who is the Chief Contribution Officer of the Charity's Contribution Management Department or a person designated by the Chief Contribution Officer, is an important part of the Charity in the approval process of qualified donors. Their main responsibility is to review and supervise the work (preliminary examination) of the Contribution Management Department's personnel, and conduct the final approval process for qualified donors.

2.6 被推荐的合格捐赠人收到合格捐赠人推荐结果通知邮件

Recommended Qualified Donors Receive Notification Emails About the Result of Recommendation

专属注册码生成管理人对合格捐赠人资格进行最终审批后，合格捐赠人将收到递爱福（DAF）账户服务系统发出的“合格捐赠人推荐结果通知邮件”，

邮件内容包括用户登录邮箱、初始密码、专属注册码。合格捐赠人可以通过“本基金会官方网站—注册/登录页面”或点击邮件所附的链接进行登录并确认成为合格捐赠人。

After the exclusive registration code generation manager conducts the final approval process for a qualified donor, the qualified donor will receive an email about the result of recommendation from the System, which contains a user registration email address, initial password and exclusive registration code. The qualified donor can log in and confirm to be a qualified donor on “the Charity’s official website - Registration/Login page” or by clicking the link attached to the email.

2.7 被推荐的合格捐赠人填写专属注册码

Exclusive Registration Codes Filled in by Recommended Qualified Donors

2.7.1 专属注册码

Exclusive Registration Codes

专属注册码是由本基金会的递爱福（DAF）账户服务系统生成的识别代码。依据本基金会的有关规定以及相关办法，本基金会基于战略发展咨询委员会成员或本基金会工作人员、捐赠管理部门相关人员以及专属注册码生成管理人的意见，事先对被推荐的合格捐赠人来源的特定化进行批量审批或个别审批，审批通过后由递爱福（DAF）账户服务系统向合格捐赠人发放专属注册码。

Exclusive registration codes refer to codes for identification generated by the System of the Charity. According to relevant rules and measures of the Charity, the Charity conducts individual or batch reviews of the particularized source of the recommended qualified donors based on the opinions of members of the Strategic Development Advisory Committee or staff of the Charity, relevant personnel of the Contribution Management Department and the

exclusive registration code generation manager. The System will send the exclusive registration codes to the qualified donors after they pass the review. 专属注册码由一系列数字或字母组成，由本基金会的专属注册码生成管理人依据战略发展咨询委员会成员或本基金会工作人员以及其所推荐的合格捐赠人的中国身份证号码或统一社会信用代码（或相关登记号码）生成一一对应的专属注册码，并由专属注册码生成管理人通过系统操作直接向相应的被推荐的合格捐赠人的邮箱发放。专属注册码一旦被使用，即可在系统中显示该专属注册码所对应的合格捐赠人及战略发展咨询委员会成员或本基金会工作人员，便于与事先已审批通过的合格捐赠人资格名单进行比对，保持一致。专属注册码仅供合格捐赠人本人或本机构使用，不得出借或转让给其他人使用。

An exclusive registration code contains a series of numbers or letters. The exclusive registration code generation manager of the Charity generates an exclusive registration code based on the Chinese ID number or unified social credit code (or related registration number) of the member of the Strategic Development Advisory Committee or staff of the Charity and the qualified donor that they have recommended, and sends the aforementioned code through the System directly to the email address of the corresponding recommended qualified donor. Once the exclusive registration code is used, the System will show the identities of the member of the Strategic Development Advisory Committee or staff of the Charity and the qualified donor accordingly, so that the actual qualified donor can be compared to the one listed with prior approval, to guarantee consistency. The exclusive registration code is only for the qualified donor's own use and cannot be shared or transferred to others.

2.7.2 在线确认合格捐赠人资格流程

Online Procedure Concerning the Confirmation of Qualified Donors' Qualification

被推荐的合格捐赠人在线确认其合格捐赠人资格的流程，是确保本基金捐赠人来源特定化的重要举措，以实现对合格捐赠人资格相关信息的系统记录。为确保是由合格捐赠人本人或本机构/组织使用专属注册码在系统内完成相关操作，合格捐赠人在填写并提交专属注册码时，需要同时输入本人的中国身份证号码的后六位或本机构的社会信用代码（或相关登记号码）的后六位以完成身份的验证程序。

The online procedure concerning the confirmation of qualified donors' qualification is an important method for the Charity to guarantee the particularized source of donors and store qualified donors' qualification-related information in the System. In order to ensure that the qualified donor uses the exclusive registration code themselves to complete the procedure in the System, when the qualified donor inputs the exclusive registration code, they shall input the last six digits of their Chinese ID number or unified social credit code (or the related registration number) to complete the identity verification procedure.

被推荐的合格捐赠人填写并提交其专属注册码的行为，视为被推荐的合格捐赠人对下述事项的再次确认；如果被推荐的合格捐赠人不能确认下述事项，则不应填写并提交其专属注册码。

By filling in and submitting the exclusive registration code, the recommended qualified donor indicates again their confirmation of the following (if they do not want to confirm the following, the recommended qualified donor shall not fill in or submit the exclusive registration code):

- (1) 当本基金会的战略合作伙伴作为战略发展咨询委员会成员向本基金推荐捐赠人时，被推荐的合格捐赠人确认其属于本说明书所限定的特定范围内的人员或机构；

When the Strategic Cooperation Partner as member of the Strategic Development Advisory Committee recommends a donor, the recommended qualified donor confirms that they fall within the particular scope of individuals or institutions set in the Contribution Prospectus;

- (2) 被推荐的合格捐赠人确认有关战略发展咨询委员会成员未采取或变相采取公开募捐的方式向本人或本机构/组织募捐，例如战略发展咨询委员会成员未采取《慈善法》所规定的公开募捐方式：

(1) 在公共场所设置募捐箱；(2) 举办面向社会公众的义演、义赛、义卖、义展、义拍、慈善晚会等；(3) 通过广播、电视、报刊、互联网等媒体发布募捐信息等；

The recommended qualified donor confirms that the method adopted by the member of the Strategic Development Advisory Committee to raise funds does not constitute any method of public fundraising or disguised public fundraising, for example, methods of public fundraising named in the *Charity Law* such as: (1) Setting up contribution boxes in public places; (2) Organizing charitable shows, charitable matches, charitable sales, charitable exhibitions, charitable auctions, charitable parties, etc. (3) Publishing information related to fundraising through media such as radio, television, newspapers, the Internet, etc.;

- (3) 被推荐的合格捐赠人确认在其获得专属注册码的过程中，有关战略发展咨询委员会成员不存在主动募捐的行为，被推荐的合格捐赠人对本基金会的捐赠属于主动捐赠行为；

The recommended qualified donor confirms that in the process of obtaining the exclusive registration code, the relevant member of the Strategic Development Advisory Committee does not conduct any active fundraising, and the recommended qualified donor voluntarily and actively contributes to the Charity;

- (4) 被推荐的合格捐赠人已经充分知悉捐赠财产的使用目的和捐赠款物的用途是用于①在本基金会开设慈善账户，并根据慈善账户顾问提出的投资建议或捐助建议，按照本基金会的内部审核流程，将慈善财产用于投资或捐助至合格受赠组织；②向本基金会已有的慈善账户（包括公共慈善账户）捐赠，由本基金会按照所确立的业务范围及本基金会的相关规则开展相应慈善活动。

The recommended qualified donor has been fully informed of the proposed use of contributed assets and the purpose behind this use as follows: ① to open charitable accounts in the Charity, and invest contributed assets or grant them to qualified grantees, based on the advice of the charitable account advisors on investment or granting, in compliance with the internal review procedure of the Charity; and ② to contribute to the existing charitable accounts of the Charity (including general charitable accounts), and conduct relevant charitable activities within the business scope of the Charity and following the relevant regulations of the Charity.

- (5) 被推荐的合格捐赠人已经阅读、知悉并确认同意《深圳市递爱福公益基金会章程》《深圳市递爱福公益基金会捐赠说明书》《深圳市递爱福公益基金会捐赠、投资、捐助指引》以及《递爱福（DAF）账户服务系统用户服务协议》之内容，且自愿遵守并符合本基金会的相关要求。

The recommended qualified donor has read, been informed of and confirmed their consent to the Articles of Organization of the China DAF Charity (hereinafter the ‘Articles of Organization’), the Contribution Prospectus, the Guidelines, and the DAF Account Service System User Agreement, and voluntarily complies with the relevant requirements of the Charity.

2.8 战略发展咨询委员会成员对其直接推荐的合格捐赠人进行客户关系管理

Members of the Strategic Development Advisory Committee Manage Client Relationship with Qualified Donors That They Directly Recommended

战略发展咨询委员会成员负责对其直接推荐的合格捐赠人进行客户关系的管理及相关的后续协调、沟通。

Members of the Strategic Development Advisory Committee shall be responsible for managing the client relationship and the subsequent coordination and communication with qualified donors that they have directly recommended.

3 慈善账户的开设

Opening Charitable Accounts

3.1 慈善账户的开设目的

Purpose of Opening Charitable Accounts

为了鼓励更多捐赠人方便快捷地参与公益慈善活动，实现基金会信息流和现金流的披露，增加基金会运作的透明度，探索中国慈善参与方相互信任的可行方案，本基金会在中国法律的框架下，借鉴海外 DAF 基金会的优秀经验，参照国际公益慈善领域中较成熟的 DAF 基金会的模式，拟开设慈善账户，实现国内公益基金会运作模式创新。

In order to encourage more donors to participate in public welfare activities in a convenient and swift manner, disclose the flow of information and cash flow of the Charity, increase the operational transparency of the Charity, and explore feasible schemes of mutual trust among participants in charitable affairs in China, the Charity, drawing on the experience of overseas DAF charities and proven international practice, intends to establish charitable accounts within the framework of Chinese laws in order to bring innovation to the operating models of Chinese charities.

简单来说，每个 DAF 慈善账户可以理解为一个“慈善钱包”，捐赠人既可以随时向该“钱包”进行“存款”捐赠，也可以通过慈善财产的投资使“钱包”保值、增值，还可以在合适的时间，通过向合格受赠组织捐助，来使用“钱包”中的慈善财产，在通过此“钱包”传承慈善财产的同时，将慈善的理念和价值观传承给后代，实现家族、社区公益理念传承和教育的目的。

Simply speaking, each DAF charitable account is a ‘charitable purse’: a donor may contribute or in other words, ‘deposit’ into the ‘purse’ as frequently as they like; the value of the assets are either preserved or increased through investment; and then the contributed assets in the ‘purse’ are spent by making grants to qualified grantees at an appropriate time, whereby philanthropic values and ideas may also be passed on to future generations when charitable assets in this ‘charitable purse’ are passed on, achieving the purposes of family and community legacy and education of public welfare concepts.

3.2 慈善账户的开设程序

Procedures to Open a Charitable Account

3.2.1 合格捐赠人在线申请或填写纸质申请表

Qualified Donors Shall Apply Online or Fill out the Printed Version of the Application Form

在通过本基金会的合格捐赠人资格审批后，本基金会的合格捐赠人可选择在线申请或者线下填写纸质《慈善账户申请表》的形式，向本基金会申请开设慈善账户。

After passing the Charity’s qualification review, a qualified donor may choose to apply online, or fill out and directly submit a printed version of the Charitable Account Application Form to the Charity to apply to open a charitable account.

在线申请开户的，该合格捐赠人作为慈善账户持有人，应进一步对慈善账户进行命名，并依据本基金会的有关规定激活已开设的慈善账户。

When applying to open a charitable account online, the qualified donor, as the charitable account holder, shall name the charitable account and activate the established charitable account in accordance with the relevant regulations of the Charity.

3.2.2 慈善账户持有人为慈善账户命名

Charitable Account Holder Shall Name the Charitable Account

慈善账户由账户名称和账户号码来区分和识别。本基金会会向每一个慈善账户分配一个独立且唯一的账户号码。慈善账户持有人在申请开设慈善账户时，须对拟设立的慈善账户命名，即确定慈善账户的账户名称。

Charitable accounts are distinguished by the names and numbers of the accounts. The Charity will assign an independent and unique account number to each charitable account. When applying to open a charitable account, charitable account holders determine the name of the account that they intend to open.

为便于对慈善账户结构进行理解，可以将慈善账户持有人申请设立的“慈善账户”，理解为一家特殊目的载体（SPV，Special Purpose Vehicle），慈善账户持有人有权对“慈善账户”进行命名，慈善账户持有人相当于 SPV 的股东，慈善账户顾问相当于 SPV 的总经理，慈善账户督导员相当于 SPV 的兼职监事，第三方合格捐赠人向 SPV 的捐赠，相当于第三方股东向 SPV 的出资，慈善账户查阅人相当于 SPV 的其他股东委派或选举的代表，监督该 SPV 的活动。

In order to better understand the charitable account's structure, a charitable account may be considered as a Special Purpose Vehicle (hereinafter 'SPV') established by a charitable account holder. The charitable account holder has the right to name the charitable account. The charitable account holder is equivalent to the 'shareholder' of the SPV, the charitable account advisor being its 'general manager', and the charitable account supervisor functions as its 'part-time supervisor'. Third-party donors can contribute to the SPV as 'third-party shareholders'. The charitable account reviewer is equivalent to the representative delegated or elected by other shareholders of the SPV to supervise the activities thereof.

- (1) **慈善账户命名的原则：**慈善账户的命名权由慈善账户持有人享有。原则上，应尊重慈善账户持有人的意愿对慈善账户进行命名。参照 DAF 命名的国际惯例，慈善账户持有人可将慈善账户名称直接命名为“XX(基金)慈善账户”，例如“张三家族(基金)慈善账户”。

Principles of Naming Charitable Accounts: The charitable account holder has the right to name their charitable accounts. In most cases, the wishes of the charitable account holder shall be respected. Taking reference from the international practice of naming a DAF account, charitable account holders can directly name a charitable account that they open as “XX (Fund) Charitable Account”, for example, “Zhang San Family (Fund) Charitable Account”.

- (2) **慈善账户命名的限制：**在给予慈善账户持有人一定自由命名权的前提下，考虑到在本基金会开设的慈善账户的名称不应违反法律法规的规定和一般的社会公序良俗等原则，因此参照《基

金会名称管理规定》，对慈善账户的名称作出一定的限制与要求。例如，不得在名称中使用“中国”“中华”“全国”“国家”“DAF”“递爱福”“迪爱福”“DAF-Giving”“DAF-Contribution”“递爱福捐赠”“DAF-Giving Fund”“递爱福捐赠基金”“递爱福捐助基金”“DAF Charity”“岱福”“迪爱福工程”“递爱福论坛”“DAF (Donor Advised Fund) Forum”及其相关组合商标等字样；不得与已经注册成功的慈善账户的名称相同；若非本人或企业、组织本身，不得对知名人士的姓名或知名企业或组织的名称及其所享有的商标进行恶意抢注。为确保慈善账户命名符合相关法律法规以及社会公序良俗等原则的要求，递爱福（DAF）账户服务系统将设置相关敏感词的自动检测，如果慈善账户持有人在命名时使用上述字样，系统将自动拒绝含有上述字样的名称，并要求慈善账户持有人予以修订；而针对可能存在的恶意抢注行为，本基金会保留对慈善账户名称进行独立审查并确定其是否为恶意抢注行为的最终权利。

Restrictions on Naming Charitable Accounts: While a certain degree of naming freedom is given to the charitable account holder, names of charitable accounts established in the Charity shall not violate the provisions of any laws, regulations, or general principles of social order and good customs. Therefore, some restrictions and requirements are recommended to be set for the naming process of charitable accounts, subject to the *Provisions on the Administration of Name of Foundations*. For example, words like “中国”, “中华”, “全国”, “国家”, “DAF”, “递爱福”, “迪爱福”, “DAF-Giving”, “DAF-Contribution”, “递爱福捐赠”, “DAF-Giving Fund”, “递爱福捐赠基金”, “递爱福捐助基金”, “DAF Charity”, “岱福”, “迪爱福工程”, “递爱福论坛”, “DAF (Donor Advised Fund) Forum” and

relevant combined trademarks shall not be used in the name. The proposed name of the charitable account will be rejected if it is the same as the name of another registered account. Malicious registration of the name of famous people or the name and trademark of well-known enterprises or organizations shall be prohibited. In order to ensure the names of the charitable account will not violate provisions of any laws, regulations, or general principles of social order and good customs, the System will set up automatic detection of relevant keywords. If the charitable account holder uses such words in the name, the System will automatically reject the name and ask the charitable account holder to change it. Moreover, the Charity reserves the final right to independently review the name of the charitable account and determine whether malicious registration is present or not.

- (3) **本基金会可建议或直接对不当的慈善账户名称进行修改：**对于违反中国法律法规的规定或不符合社会公序良俗等原则的名称，本基金会可建议慈善账户持有人予以修改，或是针对潜在的恶意抢注行为，以数字编号的方式对拟设立的慈善账户名称直接进行修改。

Charity May Suggest the Modification of or Directly Modify the Inappropriate Charitable Account Name: The Charity has the right to inform the charitable account holder that they shall modify the name of the charitable account if it violates any provisions of laws, regulations, or principles of social order and good customs in China. Moreover, for potential malicious registration, the Charity may directly modify the proposed name of the charitable account by numbering it.

- (4) **慈善账户名称的修改：**慈善账户持有人可以对慈善账户的名称进行修改，但本基金会保留拒绝或批准修改后的慈善账户名称的权利。

Modifications to the Name of the Charitable Account: The charitable account holder may modify the name of the charitable account. The Charity reserves the right to reject or accept revised charitable account names.

- (5) **慈善账户名称的使用：**慈善账户的名称，将仅作为本基金会、慈善账户持有人、第三方捐赠人、慈善账户顾问、慈善账户督导员、慈善账户查阅人、相关的投资管理机构、本基金会合格受赠组织等相关人员和机构内部沟通使用，任何个人或者组织均不得对外公开宣传或推广该慈善账户。与公募基金会设立的专项基金在使用时必须带有基金会全称的规范名称的做法不同，为进一步降低本基金会的风险，在任何情况下，慈善账户持有人、第三方捐赠人、慈善账户顾问、慈善账户督导员、慈善账户查阅人、相关的投资管理机构、本基金会合格受赠组织以及慈善账户其他相关人员等使用慈善账户时，均不得在慈善账户前添加本基金会的名称。

Use of the Name of the Charitable Account: The name of the charitable account shall only be used for internal communications between the Charity, charitable account holders, third-party donors, charitable account advisors, charitable account supervisors, charitable account reviewers, relevant investment management organizations, qualified grantees, and other relevant parties. Individuals and organizations shall not publicize or publicly promote the name of the charitable account. In order to further reduce the risk for the Charity, the name of the Charity shall not be

used together with the name of the charitable account whenever the charitable account is used by charitable account holders, third-party donors, charitable account advisors, charitable account supervisors, charitable account reviewers, relevant investment management organizations, qualified grantees, and other relevant parties of the charitable account. This is converse to the requirement that when the name of a specific fund established by a public charity is used, it shall be used together with the name of the public charity.

- (6) **本基金会将制定单独的命名规则以规范慈善账户命名行为：**在时机成熟时，本基金会将针对慈善账户命名行为的相关事宜制定单独的命名规则，对慈善账户名称的命名过程予以规范，以确保其符合有关法律法规以及社会公序良俗等原则的要求。

The Charity May Formulate Separate Rules for Standardizing and Regulating the Process of Naming Charitable Accounts: At an appropriate time, the Charity may formulate separate rules for standardizing and regulating the process of naming charitable accounts, to ensure the names of charitable accounts opened in the Charity abide by any provisions of laws and regulations, and the principles of social order and good customs in China.

3.2.3 本基金会对慈善账户开设的审核及慈善账户激活的确认

Charity's Review of Charitable Accounts' Establishment and Confirmation of Charitable Accounts' Activation

慈善账户持有人完成对慈善账户的命名且该拟定的慈善账户名称已通过递爱福（DAF）账户服务系统的敏感词自动检测，该慈善账户即可成功开设，但此时慈善账户的功能受到限制。只有当慈善账户持有人指定的慈善账户顾问（慈善账户持有人指定本人或本机构/组织为慈

善账户顾问的情形除外)、慈善账户持有人提名的慈善账户督导员(如须)均通过本基金会捐赠管理部门统一审核后,该慈善账户始得被激活,其全部功能始得恢复。

After the charitable account holder names the charitable account and the proposed name has passed the System's automatic sensitive word detection, the charitable account can be opened successfully, although its function is limited at this time. The charitable account is activated and all its functions are available without limitation only when the appointment of the charitable account advisor (in case the charitable account holder does not appoint themselves), and the nomination of the charitable account supervisor (if required) have been reviewed and approved by the Contribution Management Department.

3.2.4 慈善账户持有人需绑定本人实名认证的银行卡以便使自己所开设的慈善账户可以接受第三方捐赠人的慈善捐赠或账户互转

Charitable Account Holders Shall Bind Their Verified Bank Card so that Their Charitable Accounts Can Accept Contributions or Transfer from Third-Party Donors

如果慈善账户持有人为自然人,慈善账户持有人需在递爱福(DAF)账户服务系统中绑定本人实名认证的银行卡,以完成身份验证的程序;若自然人慈善账户持有人未绑定本人实名认证的银行卡,则其开设的慈善账户暂不能接受第三方捐赠人对其慈善账户进行的捐赠,也不能与其他已在本基金会开设并激活的慈善账户进行账户互转。

If the charitable account holder is a natural person, a verified bank card shall be bound on the System to complete the authentication process. If an individual charitable account holder does not bind a verified bank card, the charitable account they opened cannot accept contributions from third-party

donors or conduct transfers of charitable assets between itself and other charitable accounts opened and activated in the Charity.

3.3 慈善账户的不同类别

Different Types of Charitable Accounts

3.3.1 一人多户

One Person with Several Accounts

考虑到不同的慈善账户具有不同的功能定位，因此，同一个人（指慈善账户持有人，包括自然人、法人和非法人组织），在符合申请条件的前提下，可以申请设立五个慈善账户。如果慈善账户持有人的五个慈善账户已经全部开立完毕且该慈善账户持有人需要申请设立超过五个慈善账户，该慈善账户持有人有权向本基金会捐赠管理部门提出申请，经捐赠管理部门批准后，慈善账户持有人可被添加至“慈善账户持有人白名单”中，该慈善账户持有人即可开设五个以上的慈善账户。

Considering the different functions of different charitable accounts, one person (the charitable account holder, including a natural person, a legal person, or an unincorporated organization) may, under the premise of satisfying all conditions of application, apply to open up to five charitable accounts. If the charitable account holder has already opened five charitable accounts and intends to open more than five, they shall submit an application to the Contribution Management Department. After the Contribution Management Department approves such application and includes this charitable account holder into a ‘white list of charitable account holders’, they are entitled to open more than five charitable accounts.

3.3.2 一户多人

One Account for Several Persons

如果多位自然人、法人或非法人组织等希望申请设立同一个慈善账户，则仍需要确立一位申请人进行申请，由该申请人作为该慈善账户的慈善账户持有人，其他申请人可以作为该慈善账户的第三方捐赠人，该慈善账户持有人应当按照本基金会制定的规则，对所开设的慈善账户进行命名并指定一名符合条件的自然人或一间法人或非法人组织担任慈善账户顾问、提名 1-3 名符合条件的人员作为慈善账户督导员（如须）、以及指定 1-3 名符合条件的自然人或 1-3 间法人或非法人组织担任慈善账户查阅人（如须）。

If more than one natural person, legal person or unincorporated organization intend to open a charitable account together, one applicant shall still be appointed to apply and act as the charitable account holder. Other applicants may act as third-party donors of the charitable account once it is opened. In accordance with the rules of the Charity, the charitable account holder shall appoint a qualified natural person, legal person or unincorporated organization as the charitable account advisor, nominate one to three qualified persons as charitable account supervisors (if needed), and designate one to three qualified natural persons, legal persons or unincorporated organizations as charitable account reviewers (if needed).

3.3.3 有人出力、有人出钱

Some Contribute Efforts and Some Contribute Funds

为了利用专业人员的优势，对结构复杂、风控严谨的慈善账户进行特定化的深入推广，本基金会设计“有人出力、有人出钱”的运作机制：

To utilize professional's expertise, and specifically promote charitable accounts with complex structure and rigorous risk control, the “Some Contribute Efforts and Some Contribute Funds” operational mechanism is designed by the Charity.

- (1) **战略发展咨询委员会成员或本基金会工作人员出力、合格捐赠人出钱：**从角色的分配角度来说，战略发展咨询委员会成员或本基金会工作人员通过向本基金会推荐合格捐赠人而“出力”，而本基金会的合格捐赠人通过向慈善账户进行捐赠而“出钱”；

Members of the Strategic Development Advisory Committee or staff of the Charity Contribute Efforts and Qualified Donors

Contribute Funds: From the perspective of different roles, members of the Strategic Development Advisory Committee or staff of the Charity contribute efforts by recommending qualified donors to the Charity and qualified donors contribute funds by contributing to charitable accounts.

- (2) **慈善账户持有人出力、第三方捐赠人出钱：**从捐赠款项的实际支付角度来说，慈善账户持有人通过开设慈善账户而“出力”，第三方捐赠人通过向慈善账户持有人已经开设的慈善账户捐赠而“出钱”。第三方捐赠人向已经开设的慈善账户进行捐赠的有关要求详见本说明书第 5.3.2 条的规定。

Charitable Account Holders Contribute Efforts and Third-Party

Donors Contribute Funds: From the perspective of payment of contributed assets, charitable account holders contribute efforts by opening charitable accounts and third-party donors contribute funds by contributing to charitable accounts opened by charitable account holders. For detailed requirements for contributing to existing charitable accounts, please refer to Article 5.3.2 of the Contribution Prospectus.

4 慈善账户不同参与方的角色及权限

Roles and Rights of Different Charitable Account Parties

4.1 慈善账户持有人

Charitable Account Holders

4.1.1 慈善账户持有人的资格: 对自然人开设的慈善账户，最初持有人为开设该慈善账户的自然人；对法人或非法人组织开设的慈善账户，最初持有人为开设该慈善账户的法人或非法人组织。慈善账户持有人可以更改慈善账户相关信息，经本基金审核批准后可以变更慈善账户持有人进行变更。

Qualification of the Charitable Account Holder: The initial charitable account holder of a charitable account opened by a natural person shall be the natural person who has opened the charitable account. The initial charitable account holder of the charitable account opened by a legal person or an unincorporated organization shall be the legal person or unincorporated organization that has opened the charitable account. The charitable account holder may change and modify information relevant to the charitable account. The charitable account holder may be changed after the approval of the Charity.

4.1.2 慈善账户持有人的承继人: 慈善账户持有人可以指定三名不同顺位的承继人的候选人，在自然人慈善账户持有人死亡或丧失民事行为能力、法人或非法人组织慈善账户持有人被依法终止、注销或不再存续时，经本基金审核批准后，由符合条件的一名承继人担任该慈善账户的持有人。关于慈善账户持有人的承继人及慈善账户的传承等具体内容详见本说明书第6条“慈善账户的传承”。

Successors of Charitable Account Holders: A charitable account holder may appoint three successor candidates with different ranks of priority. If the individual charitable account holder has died or lost the capacity for civil acts, or the legal person or unincorporated organization acting as charitable

account holder has been legally terminated, cancelled or is no longer in existence, the qualified successor will serve as the new charitable account holder after the review and approval of the Charity. For more information regarding the successor of the charitable account holder and the succession of the charitable account, please refer to Article 6 of the Contribution Prospectus, regarding “Succession of the Charitable Account”.

4.1.3 慈善账户持有人的权利

Rights of Charitable Account Holders

慈善账户持有人享有如下权利:

The charitable account holders have the following rights:

- (1) 指定或变更慈善账户持有人的承继人;

Appoint or change the successor of a charitable account holder;

- (2) 变更慈善账户持有人;

Change the charitable account holders;

- (3) 指定或变更慈善账户顾问;

Appoint or change the charitable account advisors;

- (4) 提名或变更慈善账户督导员;

Nominate or change the charitable account supervisors;

- (5) 指定或变更慈善账户查阅人;

Appoint or change the charitable account reviewers;

- (6) 更换慈善账户的名称、密码、联系方式等账户基本信息;

Update the name, password, contact information, and other account

information of the charitable account;

- (7) 向基金会捐赠管理部门申请冻结慈善账户或申请恢复被冻结的慈善账户;

Submit an application to the Contribution Management Department for freeze or restoration of the charitable account; and

- (8) 本基金会章程或相关指引授予的其他权利。

Other rights authorized by the Articles of Organization or relevant guidelines of the Charity.

4.2 慈善账户顾问

Charitable Account Advisors

4.2.1 慈善账户顾问的确定

Determination of a Charitable Account Advisor

- (1) **慈善账户持有人指定:** 慈善账户持有人须指定一名具有完全民事行为能力自然人或者指定一间合法存续的法人或非法人组织担任慈善账户顾问; 除慈善账户持有人指定本人或本机构/组织担任慈善账户顾问的情形外, 经本基金会完成具体的任职确认登记后, 慈善账户顾问即可任命。

Appointment of Charitable Account Holders: Charitable account holders shall appoint an individual with full legal capacity or a legally existing legal person or unincorporated organization to act as the charitable account advisor. In the case where the charitable account holder does not designate themselves as the charitable account advisor, the charitable account advisor will be appointed after the Charity completes the confirmation registration of this

appointment.

- (2) **慈善账户顾问的范围：**原则上，慈善账户持有人可指定慈善账户持有人本人或本机构/组织、其家庭成员或朋友、其他专业人员（如财务顾问、投资顾问、注册会计师、律师、税务师等）、合法存续的法人或非法人组织作为慈善账户顾问。如果法人或非法人组织担任慈善账户顾问，则该慈善账户顾问须填写统一社会信用代码或相关登记号码，并且授权一名自然人代表该慈善账户顾问进行具体的操作。

Scope of Charitable Account Advisors: In principle, a charitable account holder may appoint themselves, one of their family members, friends, other professional (such as a financial advisor, investment advisor, certified public accountant, lawyer, tax advisor, etc.), a legally existing legal person or unincorporated organization to act as the charitable account advisor. If the charitable account advisor is a legal person or an unincorporated organization, it shall submit its unified social credit code or related registration number, and authorize an individual to perform specific operations on their behalf.

- (3) 慈善账户持有人在指定慈善账户顾问时，若被指定的对象尚未成为“递爱福（DAF）慈善账户相关方登录系统”的用户，系统将依据慈善账户持有人所填写的被指定对象的姓名（自然人）/名称（法人或非法人组织）和邮箱信息，向其发送含有注册链接的邮件。被指定对象通过点击该链接、填写相关信息并提交完成注册事宜后可以在本基金会官方网站的“注册/登录”页面，通过点击右侧“已注册用户的登录-慈善账户相关方登录-慈善账户顾问”的入口，在跳转出的页面登录。若该慈善账户顾问拟成为本基金会的合格捐赠人，则该慈善账户顾问仍需依照本

基金会的相关规定，经由战略发展咨询委员会成员或本基金会工作人员推荐。

If a charitable account holder appoints a charitable account advisor that has not become a user of the DAF relevant parties of charitable accounts login system, the System will send an email with a signup link to the appointed individual or entity based on their names (including natural persons, legal persons and unincorporated organizations) and email addresses filled out by the charitable account holder. The appointed individual or entity may click on the link, fill out and submit relevant information and then complete registration. After this, they can click on the “Login – Relevant Parties of Charitable Accounts – Charitable Account Advisor” button on the right side of the signup and login page on the Charity’s official website and then log in on the pop-up page. If such charitable account advisor intends to be a qualified donor of the Charity, they shall be recommended by members of the Strategic Development Advisory Committee or staff of the Charity according to the Charity’s rules.

4.2.2 慈善账户顾问的权利

Rights of Charitable Account Advisors

慈善账户设立后，慈善账户顾问可行使如下权利：

When a charitable account is established, its charitable account advisor has the following rights:

- (1) 建议捐赠财产保值、增值投资方式的权利；

Right to advise on investment methods in order to preserve or

increase the value of the contributed assets;

- (2) 建议捐助相应合格受赠组织（合格的非营利组织）的权利；

Right to give advice on granting to certain qualified grantees (qualified non-profit organizations);

- (3) 提出慈善账户财产的互转或归总的建议；

Right to give advice on transfer or aggregation of charitable assets;

- (4) 针对慈善账户财产投资建议的提出、慈善账户财产捐助建议的提出、慈善账户财产的互转或归总等相关事宜，代表慈善账户持有人与本基金会联络、交流与沟通，并提出意见和建议；

Right to communicate with the Charity on behalf of the charitable account holder and provide comments and suggestions regarding matters concerning investment advice, grant advice, and the transfer or aggregation of charitable assets across charitable accounts;

- (5) 在慈善账户自然人慈善账户持有人死亡或丧失民事行为能力、法人或非法人组织慈善账户持有人被依法终止、注销或不再存续时，配合相关人员启动对该慈善账户的传承计划；

Right to initiate a charitable account succession plan in coordination with relevant staff when an individual charitable account holder has died or lost the capacity for civil acts, or the legal person or unincorporated organization charitable account holder has been legally terminated, cancelled or is no longer in existence;

- (6) 决定慈善账户捐助的署名方式；

Right to determine the method of signing the grant letter;

- (7) 查询其担任慈善账户顾问的慈善账户的基本信息（如当前账户

余额、当前交易状态等);

Right to view basic information of the charitable account of which they serve as charitable account advisors (such as current account balance, current transaction status, etc.);

- (8) 如果相应慈善账户慈善财产现金余额不低于人民币 30 万元或本基金会秘书长办公会同意的其他资金数额, 则该慈善账户顾问享有“迪爱福公益培训工程【XX】项目”立项建议权、对该项目的命名权, 可以在“迪爱福公益培训工程”的字样后添加相应慈善账户的名称或其他经本基金会同意的名称, 作为该项目的全称。

If the cash balance of the charitable assets in the corresponding charitable account is no less than RMB 300,000 Yuan or another amount agreed on at the Secretary-General's Staff Meeting, the charitable account advisor has the right to initiate the “DAF-Giving Charitable Training Project XX” and name the Project. The name of the corresponding charitable account or other names agreed on by the Charity can be added after the words “DAF-Giving Charitable Training Projects” to form the full name of the Project;

- (9) 向基金会捐赠管理部门申请冻结慈善账户或申请恢复被冻结的慈善账户;

Right to submit an application to the Contribution Management Department for freeze or restoration of the charitable account; and

- (10) 本基金会章程或相关指引授予的其他权利。

Other rights authorized by the Articles of Organization or relevant guidelines of the Charity.

4.2.3 慈善账户顾问的变更、任命及通知等具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

The replacement, appointment and notification of charitable account advisors are elaborated on in the Guidelines.

4.3 慈善账户督导员

Charitable Account Supervisors

4.3.1 慈善账户督导员的提名

Nomination of Charitable Account Supervisors

为便捷慈善账户运作的合规性，监督、了解慈善账户财务情况及交易情况，维护本基金会的合法利益，并对慈善账户相关方进行教育培训，及时提供相应专业咨询意见（如对相关方之间是否为利害关系人及是否构成关联交易的判断），本基金会将设立慈善账户督导员制度（“督导”一词含监督、指导或教导之意），由慈善账户持有人提名 1-3 名符合条件的人员作为慈善账户督导员。

In order to facilitate the compliant operation of charitable accounts, supervise and keep track of the financial situation and transactional activities of charitable accounts, protect the legitimate interests of the Charity, provide education and training for relevant parties of charitable accounts, as well as to timely issue professional advisory opinions (such as judgment on interested parties, as well as Related-Party Transactions), the Charity establishes the system of charitable account supervisor (The word ‘supervisor’; here denotes a person who oversees, directs, or instructs). The charitable account holder shall nominate one to three qualified persons as charitable account supervisors.

4.3.2 慈善账户督导员的权利

Rights of Charitable Account Supervisors

慈善账户督导员享有如下权利:

Charitable account supervisors have the following rights:

- (1) **作为战略合作伙伴的推荐人:** 有权作为战略合作伙伴的推荐人, 向本基金会推荐战略合作伙伴, 并出具推荐意见;

To Act as Recommenders of Strategic Cooperation Partners: To recommend Strategic Cooperation Partners to the Charity as their recommender and issue corresponding recommendations;

- (2) **协助战略合作伙伴签署协议:** 有权协助拟推荐的战略合作伙伴与本基金会签署《深圳市递爱福公益基金会战略合作协议标准文本》;

To Assist Strategic Cooperation Partners in Signing Agreements: To assist recommended Strategic Cooperation Partners in signing the Strategic Cooperation Agreement with the Charity;

- (3) **查询慈善账户的基本信息:** 有权查询由其担任慈善账户督导员的慈善账户的基本信息(如当前账户余额、当前交易状态等);

To View the Basic Information of Charitable Accounts: To view the basic information of charitable accounts of which they serve as charitable account supervisors (such as current account balance, current transaction status, etc.);

- (4) **查询历史交易记录:** 有权查询由其担任慈善账户督导员的慈善账户之捐赠财产的捐赠、投资、捐助等历史交易情况;

To View Historical Transaction Information: To view historical transaction information regarding contribution, investment and

grant of charitable accounts of which they serve as charitable account supervisors;

- (5) **接收慈善账户的通知:** 有权接收由其担任慈善账户督导员的慈善账户的通知或相关声明、报告;

To Receive Notifications: To receive notifications, relevant statements, or reports concerning charitable accounts of which they serve as charitable account supervisors;

- (6) **列入“慈善账户督导员库”:** 有权列入本基金会“慈善账户督导员库”, 并在本基金会官方网站上进行公示;

To Be Listed in the Database of Charitable Account Supervisors:
To be listed in the database of charitable account supervisors and be disclosed on the official website of the Charity;

- (7) **获得合理补偿:** 在慈善账户持有人同意对其提名的慈善账户督导员提供的慈善服务给予合理补偿的前提下, 以慈善账户督导员的具体慈善服务工作量为标准, 有权获得慈善账户持有人的合理补偿;

To Receive Reasonable Compensation: To receive reasonable compensation from charitable account holders based on the workload of specific charitable services rendered, provided that charitable account holders agree to such compensation;

- (8) **成为“迪爱福公益培训工程”项目的合格受益人候选人:** 有权申请成为本基金会“迪爱福公益培训工程”项目的合格受益人候选人, 由本基金会按照《慈善法》第五十八条的规定, 坚持公开、公平、公正的原则, 将慈善账户督导员确认为本基金会“迪爱福公益培训工程”项目的合格受益人;

To Be Beneficiary Candidates of the DAF-Giving Charitable Training Projects: To apply to be beneficiary candidates of the DAF-Giving Charitable Training Projects; in accordance with Article 58 of the *Charity Law*, the Charity shall adhere to the principles of openness, fairness, and impartiality in confirming charitable account supervisors as beneficiaries of the DAF-Giving Charitable Training Projects;

- (9) **答复慈善账户相关方的咨询问题或对慈善账户相关方进行教育培训:** 对慈善账户的相关方（包括第三方捐赠人、与慈善账户相关的合格受赠组织的人员）的任何咨询问题均可以提出意见，经慈善账户相关方请求，可对慈善账户相关方进行教育培训；

To Give Opinions on Questions Raised by Relevant Parties of the Charitable Accounts or Provide Education and Training for Them: To give opinions on any consultative issues raised by relevant parties of the charitable accounts (including third-party donors and staff of qualified grantees related to charitable accounts) or provide education and training for them when required;

- (10) **自动成为中国递爱福捐赠者建议基金论坛的普通个人会员:** 完成入库登记的慈善账户督导员将自动成为中国递爱福捐赠者建议基金论坛的普通个人会员，享有《中国递爱福捐赠者建议基金论坛章程》授予的个人会员的权利；

To Automatically Become Ordinary Individual Members of the China DAF Forum: Charitable account supervisors who have completed the registration of database admission shall automatically become ordinary individual members of the China DAF (Donor Advised Fund) Forum and enjoy the rights thereof stated in the Articles

of Association of the China DAF (Donor Advised Fund) Forum;

(11) **其他:**《深圳市递爱福公益基金会捐赠、投资、捐助指引》或《深圳市递爱福公益基金会捐赠说明书》等基金会相关文件授予慈善账户督导员的其他权利。

Other Rights: Other rights authorized by the Guidelines, the Contribution Prospectus, and other relevant documents of the Charity.

4.3.3 关于慈善账户督导员的具体范围及服务对象、慈善账户督导员的入库登记及具体的任职确认登记、慈善账户督导员的合理补偿等详细内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》及《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》予以规定。

Specific content regarding the scope, parties served by, the registration of database admission, the specific registration of appointment confirmation and reasonable compensation of charitable account supervisors are elaborated on in the Guidelines and the Administrative Measures for Admission of Professionals into the Databases.

4.4 慈善账户查阅人

Charitable Account Reviewers

4.4.1 慈善账户查阅人的指定

Appointment of Charitable Account Reviewers

为维护第三方捐赠人的利益，便于了解慈善账户财务情况及交易情况，慈善账户持有人可以指定 1-3 名自然人或 1-3 间法人或非法人组织作为慈善账户查阅人（慈善账户持有人须事先征得该慈善账户查阅人的

同意)。在慈善账户持有人指定慈善账户查阅人后，慈善账户查阅人即可被任命。

In order to protect the interests of third-party donors and allow for better understanding of the financial situation and transactional situation of the charitable account, the charitable account holder may appoint one to three individuals, legal-persons or unincorporated organizations as charitable account reviewers, with the prior consent of the appointed charitable account reviewers. Charitable account reviewers shall be appointed after the appointment of the charitable account holder.

4.4.2 慈善账户查阅人的范围

Scope of Charitable Account Reviewers

慈善账户第三方捐赠人，慈善账户持有人的家庭成员或朋友，以及其他专业人员（如财务顾问、投资顾问、会计师、律师、税务师等）或法人、非法人组织等可以担任慈善账户查阅人。

Third-party donors, family members or friends of charitable account holders, other professionals (such as financial advisors, investment advisors, accountants, lawyers, tax advisors, etc.), legal persons, unincorporated organizations, etc. may serve as charitable account reviewers.

4.4.3 慈善账户查阅人为非系统用户的情形

Situations Where Charitable Account Reviewers Are Not Users of Relevant Parties of Charitable Account Login System

慈善账户持有人在指定慈善账户查阅人时，若被指定的对象尚未成为“递爱福（DAF）慈善账户相关方登录系统”的用户，系统将依据慈善账户持有人所填写的被指定对象的姓名（自然人）/名称（法人或非法人组织）和邮箱信息，向其发送含有注册链接的邮件。被指定对象通过点

击该链接、填写相关信息并提交完成注册事宜后，可以在本基金会官方网站的“注册/登录”页面，通过点击右侧“已注册用户的登录-慈善账户相关方登录-慈善账户查阅人”的入口，在跳转出的页面登录。若该慈善账户查阅人拟成为本基金会的合格捐赠人，则该慈善账户查阅人仍需依照本基金会的相关规定，经由战略发展咨询委员会成员或本基金会工作人员推荐。

If a charitable account holder appoints a charitable account reviewer that has not become a user of the DAF relevant parties of charitable account login system, the System will send an email with a signup link to the appointed individual or entity based on their names (including natural persons, legal persons and unincorporated organizations) and email addresses filled out by the charitable account holder. The appointed individual or entity may click on the link, fill out and submit relevant information and then complete registration. After this, they can click on the “Login – Relevant Parties of Charitable Accounts – Charitable Account Reviewer” button on the right side of the signup and login page on the Charity’s official website and then log in on the pop-up page. If such charitable account reviewer intends to be a qualified donor of the Charity, they shall be recommended by members of the Strategic Development Advisory Committee or staff of the Charity according to the Charity’s rules.

4.4.4 慈善账户查阅人的权利

Rights of Charitable Account Reviewers

慈善账户查阅人享有如下权利：

The charitable account reviewers have the following rights:

- (1) 有权查询其担任慈善账户查阅人的慈善账户的基本信息（如当前账户余额、当前交易状态等）；

Right to view basic information of charitable accounts of which they serve as charitable account reviewers (such as current account balance, current transaction status, etc.);

- (2) 有权查询其担任慈善账户查阅人的慈善账户的捐赠财产的捐赠、投资、捐助等历史交易情况;

Right to view historical transaction information regarding contribution, investment and granting of charitable accounts of which they serve as charitable account reviewers;

- (3) 有权接收其担任慈善账户查阅人的慈善账户的通知或相关声明、报告;

Right to receive notifications or related statements and reports of charitable accounts of which they serve as charitable account reviewers;

- (4) 对其担任慈善账户查阅人的慈善账户运作的合规性进行监督;

Right to supervise the operational compliance of charitable accounts of which they serve as charitable account reviewers; and

- (5) 本基金会章程或相关指引授予的其他权利。

Other rights authorized by the Articles of Organization or relevant guidelines of the Charity.

关于指定慈善账户查阅人的详细要求、慈善账户查阅人的范围、慈善账户查阅人的备案、慈善账户查阅人任命后的通知等详细内容,由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以规定。

Specific requirements regarding the appointment, scope of selection, registration and appointment notice of the charitable account reviewer are elaborated on in the Guidelines.

4.5 慈善账户不同参与方之间的关系

Relationships Between Different Charitable Account Parties

4.5.1 慈善账户持有人与慈善账户顾问的关系

Relationship Between Charitable Account Holders and Charitable Account Advisors

慈善账户持有人基于对慈善账户顾问的信任，就慈善账户持有人及慈善账户顾问的关系而言，慈善账户持有人与慈善账户顾问之间建立信义法律关系（Fiduciary Relationship），慈善账户顾问依据本基金会制定的规则以及慈善账户持有人对慈善账户顾问的相应要求，对慈善账户持有人承担信义义务。慈善账户顾问是慈善账户持有人的受托管理人，受托管理的内容为慈善账户持有人所享有的慈善财产投资、捐助等“建议权”。为便于慈善账户的管理，慈善账户持有人应当指定一名自然人或一间法人、非法人组织担任慈善账户顾问，慈善账户顾问受慈善账户持有人的委托，在受托范围内，行使慈善账户持有人（或慈善账户第三方捐赠人向慈善账户持有人转让）的相关权利，履行慈善账户持有人（或慈善账户第三方捐赠人向慈善账户持有人转让）的相关义务。为了提高基金会的工作效率，避免慈善账户各参与方因意见不统一可能造成的决策冲突，针对慈善账户财产的投资建议的提出、慈善账户财产的捐助建议的提出、慈善账户财产的互转或归总等相关事宜，慈善账户顾问将作为与本基金会联络、交流、沟通的唯一代表，对慈善账户进行管理。慈善账户顾问行使本说明书项下规定的相关职权，应对慈善账户持有人负责。

The legal relationship between charitable account holders and charitable account advisors shall be a fiduciary relationship. This relationship is based on the charitable account holders' trust in charitable account advisors, where the charitable account advisors assume fiduciary duties to the charitable account holders in accordance with rules of the Charity and the requirements of the charitable account holders. As a fiduciary, a charitable account advisor is commissioned to manage relevant rights of the charitable account holder, such as rights to advise on investment and granting of charitable assets. In order to facilitate the management of charitable accounts, a charitable account holder shall appoint an individual, a legal person or an unincorporated organization as the charitable account advisor. Entrusted by the charitable account holder, within the scope of their entrustment, the charitable account advisor may exercise relevant rights of the charitable account holder (or rights transferred from third-party donors to the charitable account holder) and fulfill relevant obligations of the charitable account holder (or obligations transferred from third-party donors to the charitable account holder). In order to improve the work efficiency of the Charity and avoid decision-making conflicts caused by disagreements among the charitable account parties, for matters concerning the investment advice, grant advice, and the transfer or aggregation of charitable assets across charitable accounts, the charitable account advisor will be the sole representative to communicate with the Charity to manage the charitable account. The charitable account advisor shall be accountable to the charitable account holder when they exercise the relevant powers and rights stipulated in the Contribution Prospectus.

4.5.2 慈善账户第三方捐赠人与慈善账户持有人的关系

Relationship Between Third-Party Donors and Charitable Account Holders

慈善账户的第三方捐赠人基于对慈善账户持有人的信任，慈善账户的第三方捐赠人与慈善账户持有人之间建立信义法律关系（Fiduciary Relationship）。第三方捐赠人向本基金会已经设立的慈善账户进行捐赠，在完成捐赠款项的支付或捐赠财产的转移并经本基金会确认接受该笔捐赠后（若第三方捐赠人选择分期捐赠的方式，则针对每一期每一笔捐赠，在本基金会确认接受该笔捐赠后），根据第三方捐赠人与本基金会签订的《捐赠协议》，第三方捐赠人应同意：其与本基金会所形成的所有权利及义务，均将自动概括转让给所捐赠的慈善账户的慈善账户持有人，使得慈善账户持有人始终是慈善账户的最终控制人、责任承担者。

The legal relationship between third-party donors of charitable accounts and charitable account holders shall be a fiduciary relationship, based on the charitable account holders' trust in third-party donors. If a third-party donor contributes to a previously established charitable account, after the Charity confirms and accepts the payment or transfer of contributed assets (if the third-party donor chooses recurring contribution, then after each installment is confirmed and accepted by the Charity), in accordance with the Contribution Agreement signed between the third-party donor and the Charity, the third-party donor shall agree that all of the rights and obligations arising thereof in connection with the Charity, will be fully and automatically transferred to the corresponding charitable account holder, who is the final controller and takes responsibilities.

4.5.3 慈善账户督导员与慈善账户顾问/慈善账户持有人的关系

Relationship Between Charitable Account Supervisors and Charitable Account Advisors or Charitable Account Holders

慈善账户督导员与慈善账户顾问/慈善账户持有人之间为监督法律关系。如果将慈善账户类比为一家虚拟基金会，则慈善账户督导员的职能及定位类似于该虚拟基金会的兼职监事（或监事会）。

The legal relationship between the charitable account supervisors and charitable account advisors or charitable account holders shall be the supervisory relationship between supervisors and supervisees. If the charitable account is equated to a virtual charity, the function and position of charitable account supervisors are similar to part-time supervisors (or the board of supervisors) of this virtual charity.

图表 1: 慈善账户不同参与方的角色及权限

Chart I: Roles and Rights of Different Charitable Account Parties

账户活动 Account Activity	慈善账户 持有人 Charitable Account Holder	慈善账户 顾问 Charitable Account Advisor	慈善账户 督导员 Charitable Account Supervisor	慈善账户 查阅人 Charitable Account Reviewer
指定或变更慈善账户持有人的继承人 Appoint or change the successors of charitable account holders	√			
变更慈善账户持有人 Change charitable account holders	√			
指定或变更慈善账户顾问 Appoint or change charitable account advisors	√			
提名或变更慈善账户督导员	√			

Nominate or change charitable account supervisors				
指定或变更慈善账户查阅人 Appoint or change charitable account reviewers	√			
更换慈善账户的名称、密码、联系方式等账户基本信息 Update the name, password, contact information, and other account information of charitable accounts	√			
提出投资建议 Advise on investment		√		
提出向合格受赠组织捐助的建议 Advise on making grants to qualified grantees		√		
配合相关人员启动慈善账户的传承计划 Initiate the charitable account succession plan in coordination with relevant staff		√		
提出慈善账户间慈善财产的互转或归总的建议 Advise on the transfer or aggregation of charitable assets across charitable accounts		√		
决定慈善账户捐助的署名方式 Determine the method of signing the grant letter		√		
针对慈善账户财产的投资建议的提出、慈善账户财产的捐助建议的提出、慈善账户财产的互转或归总等相关事宜，代表慈善账户持有人与本基金金会联络、沟通、交流，并提出意见和建议 Communicate with the Charity on behalf of the charitable account holder and advise on matters		√		

concerning the investment advice, grant advice, and the transfer or aggregation of charitable assets across charitable accounts				
如果相应慈善账户慈善财产现金余额不低于人民币 30 万元或本基金会议秘书长办公会同意的其他资金数额, 享有“迪爱福公益培训工程【XX】项目”立项建议权及命名权 If the cash balance of the charitable assets in the corresponding charitable account is no less than RMB 300,000 Yuan or another amount agreed to at the Secretary-General's Staff Meeting, the charitable account advisor shall have the right to initiate the ‘DAF-Giving Charitable Training Project XX’ and the right to name such Project		√		
查询慈善账户的基本信息(如当前账户余额、当前交易状态等) View basic information of the charitable accounts (such as current account balance, current transaction status, etc.)	√	√	√	√
查询捐赠、投资、捐助等历史交易情况 View historical transaction information regarding contribution, investment and grants	√	√	√	√
接收慈善账户的通知或相关声明、报告 Receive notifications or related statements and reports of charitable accounts	√	√	√	√
对慈善账户运作的合规性进行监督: 以个人名义或以其执业机构的名义, 监督与相应慈善账户相关的慈善账户持有人、慈善账户顾问、慈善账户	√	√	√	√

<p>第三方捐赠人、本基金会的合格受赠组织、本基金会的战略合作伙伴、投资管理机构及合格捐赠人资格预审员等相关活动（包括定期自我核查、自我监督），提出质询或意见，在发现任何损害本基金会的利益、滥用捐赠财产、违反本基金会相关规定的行为时，有权及时向本基金会秘书长办公会反映情况</p> <p>Supervise the operational compliance of charitable accounts: Supervise relevant activities of charitable account holders, charitable account advisors, third-party donors of relevant charitable accounts, qualified grantees of the Charity, Strategic Cooperation Partners, investment management organizations and donor qualification examiners (including regular self-examination and self-supervision) in their names or in the names of their affiliated organizations; raise inquiries or give advice; as well as report to the Secretary-General’s Staff Meeting of the Charity, when any damages to the interests of the Charity, abuse of contributed property, or violation of relevant regulations of the Charity occurs</p>				
<p>对慈善账户的相关方（包括第三方捐赠人、与慈善账户相关的合格受赠组织的人员）的任何咨询问题均可以提出意见</p> <p>Give opinions on any consultative issues raised by relevant parties of charitable accounts (including third-party donors and staff from qualified</p>			√	

grantees related to charitable accounts)				
对慈善账户相关方（包括第三方捐赠人）进行教育培训 Provide education and training to relevant parties of charitable accounts (including third-party donors)			√	
向基金会捐赠管理部门申请冻结慈善账户或申请恢复被冻结的慈善账户 Submit an application to the Contribution Management Department for freeze or restoration of the charitable account	√	√		

4.6 慈善账户结构在捐赠圈的应用

Application of Charitable Account's Structure in Giving Circle

4.6.1 捐赠圈的概念

Definition of Giving Circle

捐赠圈（Giving Circle）是一种以集体捐赠为主的慈善方式，通过集合所有成员的慈善财产，以投票或代表团等方式共同决定将慈善财产资助给某个慈善机构或某个社区项目。捐赠人除捐赠资金外，也可以贡献时间或某项技能，以支持慈善事业的发展。^⑨

A Giving Circle is a form of participatory philanthropy where groups of individuals donate their own money or time to a pooled fund, and jointly decide, either through voting or through a decision made by a group of

^⑨ A giving circle is a form of participatory philanthropy where groups of individuals donate their own money or time to a pooled fund, decide together which charity or community projects to give this fund to and, in doing so, seek to increase their awareness of and engagement in the issues covered by the charity or community project. Many circles, in addition to donating their money, also contribute their time and skills to support local causes. https://en.wikipedia.org/wiki/Giving_circle

representatives, which charity or community projects to give this fund to. Besides funds, the donor may also donate their own time or skills to promote the development of the charity industry.[®]

4.6.2 慈善账户结构在捐赠圈中的具体应用

Specific Application of the Structure of Charitable Accounts in Giving Circle

捐赠圈可以参考慈善账户的结构进行管理及运作：正是因为捐赠圈中的成员具有“有人出钱、有人出力”的优势，DAF 慈善账户结构可以在捐赠圈中得到广泛的应用。捐赠圈的发起人可作为慈善账户持有人，捐赠圈的慈善账户顾问、慈善账户督导员、慈善账户查阅人可由作为捐赠圈发起人的慈善账户持有人、该慈善账户的第三方捐赠人等账户相关方内部协商或选举产生后，再由该慈善账户持有人按照本说明书的规定进行提名或指定。

A Giving Circle may refer to the structure of charitable accounts for management and operation: The structure of the DAF charitable account can be widely used in the Giving Circle because of the advantages that members bring to the Giving Circle — “Some Contribute Efforts and Some Contribute Funds”. The initiator of a Giving Circle can be a charitable account holder. After internal negotiations or elections among the charitable account holder, who is also the Giving Circle’s initiator, and relevant parties of such charitable account, such as third-party donors, the charitable account holder can nominate or appoint Giving Circle’s charitable account advisors, charitable account supervisors and charitable account reviewers in accordance with the Contribution Prospectus.

4.6.3 捐赠圈在社区服务中的应用

Application of Giving Circle in Community Service

DAF 慈善账户可以充分发挥其结构优势，鼓励社区中的不同群体（例如社区居民、社区基金会、社区服务者等）共同参与社区公益活动，分别担任不同的角色（如慈善账户持有人、慈善账户顾问、慈善账户查阅人等），动员社区群体共同参与捐赠资金的筹集、捐赠资金的管理、社区项目的运作、社区资源的整合，进而解决社区面临的问题和挑战，支持和改善社区建设。

The DAF charitable account can give full play to its structural advantages and encourage different groups in the community (such as community residents, community foundations, community service providers, etc.) to participate in community public welfare activities, and assume different roles (such as charitable account holders, charitable account advisors, charitable account reviewers, etc.), to mobilize community groups to participate in the raising of donated funds, the management of donated funds, the operation of community projects, and the integration of community resources, so as to solve the problems and challenges faced by the community and support and improve community construction.

5 向本基金会慈善账户进行捐赠

Contribution to Charitable Accounts in the Charity

5.1 本基金会可接受的捐赠财产

Acceptable Contributions to the Charity

在符合中国法律法规的前提下，本基金会将接受合格捐赠人合法拥有的货币、金融资产、股权、期权、实物、有价证券、知识产权、经评估的服务权益（例如，酒店消费权益、旅游消费权益等）、合同权益、其他权益性资产（例如，有限合伙份额、信托受益权）等资产的捐赠。

In compliance with laws and regulations of China, the Charity will accept currency, financial assets, equity interests, options, tangible assets, securities, intellectual property rights, appraised service claims (e.g., hotel consumption rights, tourism consumption rights, etc.), contractual interests, other equity-type interests (such as shares of limited partnerships, rights of trust beneficiaries) and other assets legally owned by donors.

为了符合《中华人民共和国反洗钱法》的规定，预防洗钱活动，中华人民共和国境内（不含港澳台）的合格捐赠人向本基金会的捐赠行为视为其同意本基金会符合法律法规及相关规定的前提下，利用相关征信机构、与本基金会签属《深圳市递爱福公益基金会战略合作协议标准文本》的相关金融机构以及其他依法设立的信用信息数据库等对该境内合格捐赠人的信用、捐赠财产的状况等进行核查。该境内合格捐赠人应同意并承诺，将在此过程中予以配合、协调。

In order to comply with the *Anti-Money Laundering Law of the People's Republic of China* and prevent money laundering activities, the contribution to the Charity from a qualified donor within the territory of the People's Republic of China (excluding Hong Kong, Macao, and Taiwan), is deemed as their consent to the Charity's investigations regarding their credit records and the standing of the contributed assets, in accordance with relevant laws and regulations, through credit agencies, financial institutions which have signed the Strategic Cooperation Agreement with the Charity, and other legally-founded credit information databases. The qualified donor shall agree and promise to coordinate and cooperate in this process.

中华人民共和国境外的合格捐赠人同意并授权本基金会，在符合法律法规及相关规定的前提下，本基金会 有权委托适格的境外机构对该境外合格捐赠人的信用、捐赠财产的状况等进行背景调查。

If a qualified donor is a contributor outside of the territory of the People's Republic of China, they agree and authorize the Charity to, in accordance with relevant laws and regulations, commission qualified foreign institutions to conduct investigations regarding their credit records and the standing of the contributed assets.

本基金不会接受以现钞支付的方式进行的捐赠。

The Charity does not accept contributions paid in cash.

5.2 慈善账户财产的捐赠

Contribution of Charitable Account Assets

5.2.1 自然人合格捐赠人须在初始捐赠支付环节绑定本人实名认证的银行卡:

在递爱福 (DAF) 账户服务系统运行初期, 为便于基金会对自然人合格捐赠人的特定化来源进行记录与审查, 并对自然人合格捐赠人信息进行实名认证, 自然人合格捐赠人须在初始捐赠支付环节绑定本人实名认证的银行卡。待递爱福 (DAF) 账户服务系统成熟运行后, 基金会将提供更多类型的支付方式 (例如: 微信支付等)。

Individual Qualified Donors Shall Bind Their Verified Bank Cards to Complete the Initial Contribution: In the early operation stage of the System, in order for the Charity to record and review the particularized source of donors and conduct the authentication of individual qualified donors' personal information, the individual qualified donors shall complete the initial contribution after binding their own verified bank cards. After the operation of the System has matured, the Charity will provide more payment methods, such as WeChat Pay.

5.2.2 非自然人合格捐赠人须线下完成向本基金会的捐赠: 在递爱福 (DAF)

账户服务系统运行初期, 鉴于非自然人合格捐赠人尚无法在递爱福 (DAF) 账户服务系统绑定实名认证的银行卡, 且第三方支付平台无法

完成向机构/组织银行账户的代扣，因此，非自然人合格捐赠人仅可通过线下银行转账或汇款等方式完成向本基金会的捐赠。待递爱福（DAF）账户服务系统成熟运行后，本基金会将向非自然人合格捐赠人提供更多类型的支付方式。

Non-Natural Person Qualified Donors Shall Complete the Payment of Contributions Offline: In the early operation stage of the System, considering the fact that non-natural person qualified donors are unable to bind verified bank cards in the System, and the fact that the third-party payment platform is unable to withhold money from bank accounts of institutions or organizations, non-natural person qualified donors can only complete the payment of contributions through offline bank transfer or remittance. After the operation of the System has matured, the Charity will provide non-natural person qualified donors with more payment methods.

5.2.3 慈善账户的初始及后续捐赠金额

Amount Requirements for Initial and Subsequent Contributions to a Charitable Account

为了更加稳健地推进捐赠者建议基金在中国的落地化实践，逐步搭建、培训、完善服务体系，形成行业共识，积累、分享基金会服务捐赠人的经验，以便向捐赠人提供更为优质、专业的慈善服务，在本基金会的初期试点运营阶段，本基金会将以“向高净值捐赠人（包括高净值家族成员、家族办公室等）提供慈善服务”为业务定位，探索向高净值捐赠人提供多方位慈善服务的落地实践案例，与相关业内机构、相关专业人员共同协助高净值捐赠人进行家族慈善规划，设计家族慈善法律结构、家族慈善顶层方案及家族慈善运作模式。鉴于此，在本基金会的初期试点运营阶段，本基金会将对合格捐赠人向慈善账户的初始及后续捐赠金额均设置较高的要求。在本基金会执委会认为时机成熟时，本基金可以结

束“以服务高净值捐赠人为主”的初期试点运营阶段，逐步降低单笔初始及后续捐赠金额的限制，扩大本基金会的服务对象。

In order to steadily promote the establishment and practice of DAF in China, gradually build up, cultivate and improve the service system, reach a consensus in this industry, accumulate and share the experience of serving donors, and provide donors with better professional charitable services, during the pilot stage, the Charity's business positioning is "Providing charitable services for high-net-worth donors (including high-net-worth family members, family offices, etc.)". The Charity will explore practical cases of providing multi-dimensional charitable services to high-net-worth donors, work with relevant institutions and professionals in this industry to assist high-net-worth donors in family philanthropic planning, and design the legal structure, top-level scheme and operating model of family philanthropy. Therefore, during the pilot stage, the Charity will set higher requirements for the amount of initial and subsequent contributions made by qualified donors to charitable accounts. When the Executive Committee of the Board considers conditions are favorable, the Charity may end the pilot stage with positioning — "Providing charitable services for high-net-worth donors", gradually reduce the required amount of initial and subsequent contributions, and enlarge the scope of parties served by the Charity.

(1) 在初期试点运营阶段的慈善账户的初始捐赠金额

Amount Requirements for Initial Contributions to a Charitable Account in the Pilot Stage

① 投资管理机构类战略合作伙伴批量推荐的合格捐赠人的初始捐赠金额

Amount Requirements for Initial Contributions by Qualified Donors Recommended in Batches by Investment Management Organizations as Strategic Cooperation Partners

在与本基金会签署《深圳市递爱福公益基金会战略合作协议标准文本》的投资管理机构类战略合作伙伴向本基金会批量推荐合格捐赠人的情形下，合格捐赠人的初始捐赠金额须同时满足如下条件：

The amount of initial contributions, by qualified donors recommended in batches by investment management organizations as Strategic Cooperation Partners that have signed the Strategic Cooperation Agreement with the Charity, shall meet the following requirements:

- a. 在战略合作伙伴批量推荐的合格捐赠人中，每一个自然人合格捐赠人的单笔初始捐赠金额不低于人民币 2,000 元；并且

The amount of each initial contribution made by each individual qualified donor recommended in batch by Strategic Cooperation Partner shall be no less than RMB 2,000 Yuan; and

- b. 在战略合作伙伴批量推荐的合格捐赠人中，每一间法人或非法人组织合格捐赠人的单笔初始捐赠金额不低于人民币 10,000 元；并且

The amount of each initial contribution made by each legal person or unincorporated organization as a qualified donor recommended in batch by a Strategic Cooperation Partner shall be no less than RMB 10,000 Yuan; and

c. 战略合作伙伴批量推荐的全部合格捐赠人的初始捐赠总金额不低于人民币 100,000 元。

The amount of initial contributions made by all qualified donors recommended in batch by a Strategic Cooperation Partner shall be no less than RMB 100,000 Yuan.

② 拟申请合格受赠组织入库资格审核的非营利组织或第三方作为合格捐赠人，以支付合格受赠组织入库资格审核受理费为目的的初始捐赠金额

Amount Requirements for Initial Contributions as Application Fee Made by a Non-Profit Organization That Intends to Apply for Qualification Vetting or a Third Party as Qualified Donor

根据《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收费管理办法》及本说明书第 9.1.4 条的规定，如果非营利组织首次向本基金会申请合格受赠组织入库资格，非营利组织须首先经战略发展咨询委员会成员或本基金会工作人员推荐成为本基金会的合格捐赠人，在本基金会开设慈善账户，以捐赠或慈善账户互转的方式完成合格受赠组织入库资格审核受理费的支付。本基金会将按照《深圳市递爱福公益基金会收费管理办法》的规定，从该非营利组织开设的慈善账户中一次性扣划合格受赠组织入库资格审核受理费。

According to the Guidelines, the Management Measures on Fees and Expenses of the China DAF Charity (hereinafter the ‘Management Measures on Fees and Expenses’) and Article 9.1.4 of the Contribution Prospectus, if a qualified non-profit

organization is applying to be a qualified grantee of the Charity for the first time, it shall first be recommended to be a qualified donor by members of the Strategic Development Advisory Committee or staff of the Charity, open a charitable account in the Charity, and pay the application fee by conducting a contribution or transfer of charitable assets from another charitable account. The Charity will then deduct the application fee from the charitable account of such non-profit organization in a lump sum according to the Management Measures on Fees and Expenses.

因此，在以捐赠的方式完成合格受赠组织入库资格审核受理费支付的情形下：（1）拟入库的非营利组织可以作为本基金会的合格捐赠人，直接向其开设的慈善账户一次性捐赠人民币 5,000 元或秘书长办公会确定的其他数额；或者（2）第三方（该第三方须已成为本基金会的合格捐赠人）可以向非营利组织开设的慈善账户一次性捐赠人民币 5,000 元或秘书长办公会确定的其他数额。该笔捐赠将作为合格受赠组织入库资格审核受理费，由本基金会从该非营利组织开设的慈善账户中一次性扣划至公共慈善账户。

Therefore, when paying the application fee in the form of contribution: (1) a non-profit organization that intends to be admitted into the database, as qualified donor, can make a one-time contribution of RMB 5,000 Yuan or other amount determined at the Secretary-General's Staff Meeting to its own charitable account; or (2) a third party that has been a qualified donor, may make a one-time contribution of RMB 5,000 Yuan or other amount determined at the Secretary-General's Staff Meeting to the charitable account of the non-profit organization. The

Charity will deduct and transfer such contribution as the application fee from the charitable account of such non-profit organization in a lump sum to the general charitable account.

具体的合格受赠组织入库资格审核受理费标准、支付方式、扣划方式等,将在《深圳市递爱福公益基金会收费管理办法》中予以详细约定。

Specific standards for the application fee, paying methods and fee-deducting methods are elaborated on in the Management Measures on Fees and Expenses.

- ③ 除上述①和②两种情形外, 战略发展咨询委员会成员或本基金会工作人员所推荐的合格捐赠人的初始捐赠金额

Amount Requirements for Initial Contributions of Qualified Donors Recommended by Members of the Strategic Development Advisory Committee or staff of the Charity in Addition to Situations ① and ②

如果战略发展咨询委员会成员或本基金会工作人员推荐的合格捐赠人不属于本条款第①项及第②项规定情形, 战略发展咨询委员会成员或本基金会工作人员所推荐的合格捐赠人(包括自然人合格捐赠人、法人或非法人组织合格捐赠人)的单笔初始捐赠金额不得低于人民币 50,000 元。

If a qualified donor recommended by members of the Strategic Development Advisory Committee or staff of the Charity is not covered by subparagraphs ① and ② of this article, the amount of each initial contribution made by such qualified donor (including an individual, legal person or unincorporated organization) shall be no less than RMB 50,000 Yuan.

(2) 在初期试点运营阶段的慈善账户的后续捐赠金额

Amount Requirements for Subsequent Contributions to a Charitable Account in the Pilot Stage

在初期试点运营阶段，任何合格捐赠人（包括自然人、法人或非法人组织）的单笔后续捐赠金额均不得低于人民币 50,000 元。

In the pilot stage, each subsequent contribution made by a qualified donor (including an individual, a legal person or an unincorporated organization) shall be no less than RMB 50,000 Yuan.

(3) 例外情形的处理

Exceptions

在初期试点运营阶段，作为例外情形，根据相应战略合作伙伴、相应合格捐赠人与本基金合作的实际状况，本基金秘书长办公会在批准具体合作方案的基础上，有权同时调整相应合格捐赠人向慈善账户进行捐赠的单笔初始及后续捐赠金额。

During the pilot stage, as an exception, based on the actual conditions of the cooperation between the Charity and corresponding Strategic Cooperation Partners or qualified donors, the Secretary-General's Staff Meeting is entitled to adjust the amount requirements for initial and subsequent contributions made by corresponding qualified donors when it approves specific proposals for cooperation.

5.2.4 向合格捐赠人提供电子化捐赠证书：合格捐赠人完成每次捐赠后，递爱福（DAF）账户服务系统将自动生成一份电子化捐赠证书，合格捐赠人（包括第三方捐赠人）可以从基金会递爱福（DAF）账户服务系统中直接下载。

Electronic Contribution Certificates Provided for Qualified Donors:

After every contribution, the System will automatically generate an electronic contribution certificate. The qualified donor (including a third-party donor) may download the certificate from the System.

5.2.5 捐赠票据的邮寄: 针对合格捐赠人在递爱福 (DAF) 账户服务系统中所进行的每笔捐赠, 本基金会可依照合格捐赠人的请求, 按照其在递爱福 (DAF) 账户服务系统中所填写的地址, 将捐赠票据邮寄至合格捐赠人处。因邮寄捐赠票据而产生的邮费及其他费用将作为捐赠成本, 从合格捐赠人的慈善账户中予以扣除。

Mailing the Donation Receipt: For every contribution made by qualified donors in the System, the Charity may mail the donation receipt to donors, upon their request, to the address they have provided in the System. Postage and other expenses incurred when mailing the donation receipts will be deducted from the balance of the charitable account of the donor as a contribution cost.

5.2.6 每一笔慈善账户捐赠获得本基金会捐赠管理部门审核批准后, 递爱福 (DAF) 账户服务系统将自动向相应的合格捐赠人发送邮件或以其他方式进行通知, 具体联系方式以递爱福 (DAF) 账户服务系统中预留的信息为准。

The System will automatically send emails to the corresponding qualified donors or notify them in other ways once each of their contributions has been approved by the Contribution Management Department, using the contact information stored in the System.

5.3 慈善账户的第三方捐赠

Third-Party Contribution to Charitable Accounts

5.3.1 第三方经推荐成为合格捐赠人

Third Party Becomes a Qualified Donor by Recommendation

在慈善账户设立后，如果第三方希望向已设立的慈善账户（包括自然人开设的慈善账户、法人或非法人组织开设的慈善账户）进行捐赠，或者战略发展咨询委员会成员或本基金会工作人员推荐第三方向已设立的慈善账户进行捐赠，该第三方需按照本说明书以及《深圳市递爱福公益基金会捐赠、投资、捐助指引》中的相关规定，经推荐成为本基金会的合格捐赠人。在通过本基金会合格捐赠人资格审批成为合格捐赠人后，该第三方方可直接向该慈善账户进行捐赠。

After the establishment of charitable accounts, if a third party is willing to contribute to the established charitable accounts (including charitable accounts opened by natural persons, legal persons and unincorporated organizations), or if members of the Strategic Development Advisory Committee or staff of the Charity recommend a third party to contribute to an established charitable account, the third party shall be recommended to be a qualified donor of the Charity in accordance with the Guidelines. After passing the qualification review and becoming a qualified donor of the Charity, the third party can contribute directly to the aforementioned charitable accounts.

5.3.2 第三方捐赠的相关要求

Requirements for Third-Party Contributions

(1) 向法人或非法人组织开设的慈善账户进行捐赠的要求

Amount Requirements for Contributions to Charitable Accounts Opened by Legal Persons or Unincorporated Organizations

第三方向法人或非法人组织已开设的慈善账户进行捐赠时，如果该法人或非法人组织尚未提名慈善账户督导员或未指定慈善账户查阅人，则其开设的慈善账户暂不能接受第三方捐赠人对其慈善账户进行的捐赠。

When third-party donors contribute to charitable accounts opened by legal persons or unincorporated organizations, if the legal persons or unincorporated organizations have not nominated charitable account supervisors or appointed charitable account reviewers, then their charitable accounts cannot accept contributions from third-party donors.

(2) 向自然人开设的慈善账户进行捐赠的要求

Amount Requirements for Contributing to Charitable Accounts Opened by Natural Persons

第三方向自然人已开设的慈善账户进行捐赠时，如果该自然人合格捐赠人未按照本说明书第 5.2.1 条的规定，在初始捐赠支付环节绑定本人实名认证的银行卡，则其开设的慈善账户暂不能接受第三方捐赠人对其慈善账户进行的捐赠。

When third-party donors contribute to charitable accounts opened by natural persons, if the natural persons have not bound their own verified bank cards to their user account in the System before the initial contribution according to Article 5.2.1 in the Contribution Prospectus, then their charitable accounts cannot accept contributions from third-party donors.

(3) 第三方捐赠金额的要求

Amount Requirements for Contributions by Third Parties

第三方向已开设的慈善账户（包括自然人开设的慈善账户、法人或非法人组织开设的慈善账户）进行捐赠时，单笔初始捐赠金额及后续捐赠金额的要求，参考本说明书第 5.2.3 条的规定。

When a third party contributes to established charitable accounts (including charitable accounts opened by natural persons, legal persons and unincorporated organizations), the amount of initial and subsequent contributions shall comply with Article 5.2.3 of the Contribution Prospectus.

(4) 捐赠不可匿名

Contributions Cannot Be Anonymous

为便于了解合格捐赠人的特定化来源，本基金会的初始捐赠人及第三方捐赠人，均不可匿名向本基金会进行捐赠。

In order for the Charity to track the particularized source of donors, neither the initial donors nor third-party donors may contribute to the Charity anonymously.

5.4 开具公益事业捐赠票据

Issuance of Public Welfare Donation Receipts

根据财政部《公益事业捐赠票据使用管理暂行办法》的有关规定，本基金会依法接受用于公益事业的捐赠财物时，应当向捐赠人提供公益事业捐赠票据（简称“捐赠票据”）。捐赠票据是捐赠人对外捐赠并根据国家有关规定申请捐赠款项税前扣除的有效凭证。根据财政部《公益事业捐赠票据使用管理暂行办法》第十七条和第十八条的规定，本基金会接受货币（包括外币）捐赠时，应按实际收到的金额填开捐赠票据；接受非货币性捐赠时，应按其公允价值填开捐赠票据。

According to the *Notice of the Ministry of Finance on Issuing the Interim Measures on the Use and Management of Receipts for Public Welfare Contributions* (hereinafter the ‘*Measures for the Use and Management of Receipts*’), the Charity shall provide receipts for public welfare contributions to donors when legally accepting public welfare contributions. Donation receipts are valid certificates of contribution, with which donors making external contributions apply for a pre-tax deduction for contribution according to the relevant regulations of the state. According to Articles 17 and 18 of the *Measures on the Use and Management of Receipts*, when receiving monetary contributions (including contributions of foreign currency), the Charity shall draft and issue donation receipts based on the actual amount received. When receiving non-monetary contributions, the Charity shall draft and issue donation receipts based on the fair market value of such contributions.

5.4.1 本基金会向合格捐赠人邮寄捐赠票据

Charity May Mail Donation Receipts to Donors

- (1) 合格捐赠人向慈善账户进行捐赠后，由本基金会按照实际收到的金额(货币捐赠的情形)或公允价值(非货币性捐赠的情形)填开捐赠票据。

After qualified donors contribute to charitable accounts, the Charity shall draft and issue donation receipts based on the actual amount received (when receiving monetary contributions) or on the fair market value of such contributions (when receiving non-monetary contributions.)

- (2) 本基金会可依照合格捐赠人的请求，将捐赠票据邮寄至合格捐赠人。

The Charity may mail the donation receipts to the qualified donors upon their request.

(3) 邮寄捐赠票据过程中所产生的邮费等其他费用将作为捐赠成本，从合格捐赠人的慈善账户中予以扣除。

Postage and other expenses incurred when mailing the donation receipts will be deducted from the balance of the charitable account of the qualified donor as contribution cost.

5.4.2 合格捐赠人在线下载或打印电子捐赠票据

Qualified Donors May Download or Print Out Electronic Donation Receipts

待未来捐赠票据的有关政策相对明确、技术较为成熟时，本基金会将尝试开具电子捐赠票据，合格捐赠人可通过网络系统在线下载或打印电子捐赠票据。

In the future, when policies for donation receipts are clearer and the technology is more mature, the Charity will try to issue electronic donation receipts. Qualified donors may download or print out the electronic donation receipts through an online system.

5.5 合格捐赠人的税收优惠

Tax Incentives for Donors

根据《中华人民共和国个人所得税法》《中华人民共和国个人所得税法实施条例》《中华人民共和国企业所得税法》《中华人民共和国企业所得税法实施条例》及相关实施条例等税收法律的规定，在本基金会取得公益性捐赠税前扣除资格以后，自然人、法人或非法人组织向本基金会进行捐赠时，可以享受税前扣除。

According to the *Individual Income Tax Law of the People's Republic of China*, the *Regulations on the Implementation of the Individual Income Tax Law of the People's Republic of China*, the *Enterprise Income Tax Act of the People's Republic*

of China, the Regulations on the Implementation of the Enterprise Income Tax Law of the People's Republic of China and other relevant tax regulations, when an individual, a legal person or an unincorporated organization makes a contribution to the Charity, the qualified donor may be entitled to a pre-tax deduction after the Charity has obtained the qualification for pre-tax deduction of charitable contribution.

5.5.1 个人捐赠的税前扣除手续

Pre-tax Deduction for Individual Contributions

个人通过本基金会用于公益事业的捐赠，捐赠额未超过纳税人申报的应纳税所得额 30% 的部分，可以从其应纳税所得额中扣除。^⑩个人捐赠税前扣除手续如下：

Contributions of an individual through the Charity to public welfare not exceeding 30% of the taxable income declared by the taxpayer may be deducted from their taxable income.¹¹ The procedure of pre-tax deduction for individual contributions is as follows:

- (1) 合格捐赠人在向本基金会捐赠后将取得本基金会开具的捐赠票据，并加盖本基金会专用印章；

^⑩ 《中华人民共和国个人所得税法》第六条第三款：个人将其所得对教育、扶贫、济困等公益慈善事业进行捐赠，捐赠额未超过纳税人申报的应纳税所得额百分之三十的部分，可以从其应纳税所得额中扣除；国务院规定对公益慈善事业捐赠实行全额税前扣除的，从其规定。

The *Individual Income Tax Law of the People's Republic of China*, Paragraph 3 of Article 6: The part of income donated by an individual to public welfare and charitable causes such as education and poverty alleviation that does not exceed 30% of the amount of taxable income declared by the taxpayer may be deducted from the amount of taxable income, unless the State Council prescribes the pre-tax deduction in full amount of donations made to public welfare and charitable causes.

《中华人民共和国个人所得税法实施条例》第十九条：个人所得税法第六条第三款所称个人将其所得对教育、扶贫、济困等公益慈善事业进行捐赠，是指个人将其所得通过中国境内的公益性社会组织、国家机关向教育、扶贫、济困等公益慈善事业的捐赠；所称应纳税所得额，是指计算扣除捐赠额之前的应纳税所得额。

The *Regulations on the Implementation of the Individual Income Tax Law of the People's Republic of China*, Article 19: For the purpose of Paragraph 3 of Article 6 of the *Individual Income Tax Law*, "income donated by an individual to public welfare and charitable causes, such as education and poverty alleviation" means the income donated by an individual to public welfare and charitable causes, such as education and poverty alleviation through public welfare social organizations and state organs inside China; and "amount of taxable income" means the amount of taxable income before the calculation and deduction of the amount of income donated.

Upon contribution to the Charity, the qualified donor will receive a donation receipt drafted and issued by the Charity, on which the seal of the Charity is affixed.

- (2) 合格捐赠人有工作单位的，应及时将捐赠票据送至所在工作单位的财务部门(扣缴义务人)，由单位财务部门在计算捐赠人个人所得税前抵扣应纳税所得额；

If the qualified donor has a work organization, they shall send the donation receipt to the financial department of the organization (withholding agent) in a timely manner, which shall deduct the taxable income when calculating the individual income tax of the qualified donor.

- (3) 合格捐赠人无扣缴义务人的，在合格捐赠人向税务局申报缴纳个人所得税时，依据有效的捐赠票据，计算税前扣除额；

If the qualified donor has no withholding agent, the pre-tax deduction shall be calculated on the basis of a valid donation receipt when the qualified donor reports to the tax authorities for individual income tax.

- (4) 捐赠票据由工作单位或合格捐赠人妥善保存备查。

The donation receipt shall be properly kept for future reference by the work organization or the qualified donor themselves.

税务部门据此在扣缴申报或个人自行申报时，对捐赠个人允许税前扣除。对于单位将个人捐赠统一汇总捐赠的，可由代扣代缴单位凭取得的汇总捐赠票据，附上加盖本基金印章的个人捐赠明细表作为个人所得税扣缴申报的税前扣除依据。¹¹

¹¹ 个人捐赠的税前扣除手续，参考《个人捐赠应如何办理税前扣除手续？》(信息来源：深圳市民政局，http://www.sz.gov.cn/mzi/ywgz_3_8/csiz/201405/t20140519_2401854.htm)。

For pre-tax deduction formalities for individual contribution, please refer to *How to Deal with Pre-Tax Deduction Formalities for Individual Contribution?* (Informatica Source: Shenzhen Civil Affairs Bureau:

The tax authorities hereby allow the pre-tax deduction when withholding agents or donors file the tax return. For situations where working organizations assemble the individual contributions, the working organization, that is, the withholding agent, is entitled to apply for pre-tax deduction on the basis of collected donation receipts, attached by the individual contribution schedules affixed with the seal of the Charity.¹²

5.5.2 个人捐赠超过所得税税前扣除限额的处理

When Individual Contribution Exceeds the Deduction Limit

根据《国家税务总局关于个人捐赠后申请退还已缴纳个人所得税问题的批复》（国税函〔2004〕865号）的规定，允许个人在税前扣除的对教育事业和其他公益事业的捐赠，其捐赠资金应属于其纳税申报期当期的应纳税所得；当期扣除不完的捐赠余额，不得转到其他应税所得项目以及以后纳税申报期的应纳税所得中继续扣除，也不允许将当期捐赠在属于以前纳税申报期的应纳税所得中追溯扣除。

In accordance with the *Reply of State Administration of Taxation on the Application for Refund of Individual Income Tax After Individual Contribution (National Tax Letter [2004] 865)*, contributions to education and other public welfare qualified for pre-tax deduction shall belong to the taxable income of the current declaration term. A contribution balance exceeding the deduction limit shall not be transferred to other taxable income items or be included in the taxable income of a future declaration term, nor shall it be allowed to be deducted retroactively in the taxable income of previous declaration term.

5.5.3 企业捐赠的税前扣除

http://www.sz.gov.cn/mzi/ywgz_3_8/csjz/201405/t20140519_2401854.htm

Pre-tax Deduction of Enterprise Contributions

企业通过本基金会用于公益事业的捐赠，在年度利润总额 12% 以内的部分，准予在计算应纳税所得额时扣除；超过年度利润总额 12% 的部分，准予结转以后三年内在计算应纳税所得额时扣除。¹²

When an enterprise contributes to public welfare through the Charity, the amount of contribution that falls within 12% of the annual gross profit is allowed to be deducted from the taxable income; and the portion exceeding 12% of the annual gross profit shall be deducted from the taxable income within three years of it being carried forward.¹³

5.6 慈善账户单独记账

Independent Book-Keeping for Each Charitable Account

为实现本基金会现金流和信息流的透明化披露，对本基金会项下各慈善账户，均单独记账、单独核算。

In order to achieve transparent disclosure of the cash and information flows of the Charity, each charitable account shall have separate book-keeping and balance calculations.

5.7 慈善账户间捐赠财产的互转和归总

Transferring and Aggregating Contributed Assets Across Charitable Accounts

¹² 《中华人民共和国企业所得税法》第九条：企业发生的公益性捐赠支出，在年度利润总额 12% 以内的部分，准予在计算应纳税所得额时扣除；超过年度利润总额 12% 的部分，准予结转以后三年内在计算应纳税所得额时扣除。

The *Enterprise Income Tax Law of the People's Republic of China*, Article 9: Of an enterprise's charitable donation expenditures, the part which is not more than 12% of its total annual profits shall be deductible in the calculation of its taxable income; and the excess over 12% of its total annual profits may be carried forward for three years in the calculation of its taxable income.

《中华人民共和国企业所得税法实施条例》第五十一条：企业所得税法第九条所称公益性捐赠，是指企业通过公益性社会组织或者县级以上人民政府及其部门，用于符合法律规定的慈善活动、公益事业的捐赠。
The *Regulations on the Implementation of the Enterprise Income Tax Law of the People's Republic of China*, Article 51: For the purposes of Article 9 of the *Enterprise Income Tax Law*, "public welfare donations" means donations made by an enterprise through public welfare social organizations or people's governments at or above the county level or the departments thereof to the charity activities and public welfare affairs in compliance with laws.

慈善账户间进行的财产互转和归总行为是相应慈善账户持有人之间相互授权的行为。慈善账户财产的价值为慈善账户持有人指定的慈善账户顾问可以行使互转或归总建议权的财产额度上限，慈善账户间财产的互转和归总行为使得建议的财产额度在相关方之间进行了重组和分配。

The transfer and aggregation of charitable assets across charitable accounts are authorized acts among charitable account holders. The value of assets in each charitable account is the maximum amount limit within which the charitable account advisor appointed by the charitable account holder may advise to transfer or aggregate. The transfer and aggregation of assets across charitable accounts make such limits reorganized and distributed among relevant parties.

5.7.1 捐赠财产的互转和归总的审核及通知

Review and Notice of Transfer and Aggregation of Contributed Assets

慈善账户顾问向捐赠管理部门提出慈善账户间财产互转和归总的请求，捐赠管理部门予以审核确认。慈善账户财产完成互转或归总后，本基金应当通知该慈善账户的慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人等慈善账户相关方。

The Contribution Management Department shall review and confirm the request made by the charitable account advisor for the transfer and aggregation of assets across charitable accounts. After completing the transfer and aggregation of assets in charitable accounts, the Charity shall inform relevant charitable account parties such as charitable account holders, charitable account advisors, charitable account supervisors, charitable account reviewers.

5.7.2 与法人或非法人组织开设的慈善账户进行慈善财产互转的情形

Transfer Contributed Assets Across Charitable Accounts Opened by Legal Persons or Unincorporated Organizations

合格捐赠人与法人或非法人组织开设的慈善账户进行慈善财产互转（向该法人或非法人组织开设的慈善账户转入慈善财产，或是由该法人或非法人组织开设的慈善账户转出慈善财产）时，如果该法人或非法人组织尚未提名慈善账户督导员或未指定慈善账户查阅人，则其开设的慈善账户暂不能进行慈善财产互转。

It is not allowed that a qualified donor transfers contributed assets across its own and legal persons' or unincorporated organizations' charitable accounts (transfer into or from their charitable accounts), if the legal persons or unincorporated organizations have not nominated charitable account supervisors or appointed charitable account reviewers.

5.7.3 本基金会主动进行慈善账户之间的慈善财产互转的情形

The Charity Actively Transfers Charitable Assets Across Charitable Accounts

在特殊情形下（例如，本基金会依据《深圳市递爱福公益基金会收费管理办法》的规定，须从相应慈善账户扣划管理费或服务费时），本基金会捐赠管理部门有权主动提出进行慈善账户之间的慈善财产互转，即有权单次或批量将慈善财产从某个（或某些）非公共慈善账户转出至其他非公共慈善账户或本基金会的公共慈善账户，经本基金会秘书长或执行秘书长审核批准后，由财务总监审核执行。

In special circumstances, such as where the Charity is entitled to deduct and transfer the amount of management fees or service fees from corresponding charitable accounts in accordance with the Management Measures on Fees and Expenses, the Contribution Management Department has the right to actively propose the transfer of charitable assets across charitable accounts.

This means the transfer of charitable assets from one or several non-general charitable accounts to other non-general charitable accounts or general charitable accounts. After the Secretary-General or the Executive Secretary-General reviews and approves the transfer, the Chief Financial Officer shall review and conduct this.

5.8 非公共慈善账户的冻结及恢复

Freeze and Restoration of Non-General Charitable Accounts

5.8.1 非公共慈善账户的冻结原因

Reasons for Freezing Non-General Charitable Accounts

为了维持慈善账户的活跃度，增强相关方使用慈善账户的积极性，提高慈善账户的利用率，以便基金会向活跃慈善账户提供更优质的服务，本基金会设立非公共慈善账户的冻结制度。非公共慈善账户符合冻结条件时，经捐赠管理部门审核确认，可完成冻结程序。

In order to keep charitable accounts active, enhance the enthusiasm of relevant parties for using charitable accounts, improve the utilization of charitable accounts, and better serve active charitable accounts, the Charity has set non-general charitable accounts as freezable. The Contribution Management Department is authorized to review and approve the freeze on non-general charitable accounts when certain conditions are satisfied.

非公共慈善账户冻结的主要原因列举如下：

Main reasons for freezing non-general charitable accounts are as follows:

- (1) **慈善账户持有人或慈善账户顾问申请主动冻结慈善账户：**当慈善账户持有人决定不再使用慈善账户时，可自行或通过慈善账户顾问申请冻结该慈善账户。申请冻结慈善账户的行为，将视为授权本基金会从慈善账户中扣除所有应付款项（包括但不限于服务费、

管理费等)。针对扣除应付款项后的剩余慈善财产，慈善账户顾问可提出对外捐助、账户互转至其他合格捐赠人开设的慈善账户或递爱福公共慈善账户的建议，经本基金会审核同意后可正式冻结慈善账户。该慈善账户被冻结时，应当通知该慈善账户相关方。

Charitable Account Holders or Charitable Account Advisors Apply to Freeze Charitable Accounts on Their Own Initiative:

When a charitable account holder decides not to use a charitable account anymore, they can apply to freeze it by themselves or through charitable account advisors. Such application will be deemed as the charitable account advisor's authorization for the Charity to deduct all amounts payable (including but not limited to service fees and management fees.) from the charitable account. Following this, they can advise on granting the remaining assets or transferring them to the charitable accounts opened by other qualified donors or general charitable accounts. The charitable account will be officially frozen after the review and approval of the Charity. Relevant parties of the charitable account shall be informed after the account has been frozen.

- (2) **慈善账户持有人或慈善账户顾问未遵守《递爱福（DAF）账户服务系统用户服务协议》的有关规定：**慈善账户持有人或慈善账户顾问未遵守《递爱福（DAF）账户服务系统用户服务协议》的有关规定时，本基金会会有权作出独立判断并采取冻结慈善账户等措施，而无需承担任何责任。该慈善账户被冻结时，应当通知该慈善账户相关方。

Charitable Account Holders or Charitable Account Advisors Fail to Observe the DAF Account Service System User Agreement:

According to the DAF Account Service System User Agreement, when a charitable account holder or a charitable account advisor fails

to observe the provisions thereof, the Charity reserves the right to make its own judgment and take measures such as freezing the charitable account without any liability. Relevant parties of the charitable account shall be informed after the account has been frozen.

- (3) 自然人慈善账户顾问死亡或丧失民事行为能力,或法人/非法人组织慈善账户顾问被依法终止、注销或不再存续,且未在规定时间内指定新的慈善账户顾问:自然人慈善账户顾问死亡或丧失民事行为能力,或法人/非法人组织慈善账户顾问被依法终止、注销或不再存续,慈善账户持有人在三个月内未指定新的慈善账户顾问,经提醒后三个月内仍未指定的,该慈善账户将被冻结。该慈善账户被冻结时,应当通知该慈善账户相关方。

An Individual Charitable Account Advisor Has Died or Has Lost Their Capacity for Civil Acts, or a Legal Person or Unincorporated Organization That Acts as a Charitable Account Advisor has been Terminated, Cancelled or Ceases to Exist, but the New Charitable Account Advisor Is Not Appointed Within the Required Time: If an individual charitable account advisor has died or has lost their capacity for civil acts, or a legal person or unincorporated organization that acts as a charitable account advisor has been terminated, cancelled or ceases to exist, the charitable account holder shall appoint a new charitable account advisor within three months. If the charitable account holder fails to do so within three months of being notified by the Charity, the charitable account shall be frozen. Relevant parties of the charitable account shall be informed after the account has been frozen.

- (4) 自然人慈善账户持有人死亡或丧失民事行为能力且未约定承继人;法人/非法人组织慈善账户持有人被依法终止、注销或不再存

续且未约定承继人或承继人的候选人均未通过审核时：自然人慈善账户持有人死亡或丧失民事行为能力且未约定承继人；法人/非法人组织慈善账户持有人被依法终止、注销或不再存续且未约定承继人或承继人的候选人均未通过审核时，该慈善账户将被冻结。该慈善账户被冻结时，应当通知该慈善账户相关方。

An Individual Charitable Account Holder Has Died or Has Lost Their Capacity for Civil Acts Without Any Designated Successor; A Legal Person or Unincorporated Organization That Is a Charitable Account Holder Has Been Terminated, Cancelled or Ceases to Exist Without Any Designated Successor or Candidates

for Successor Fail to Pass the Review: If an individual charitable account holder has died or has lost their capacity for civil acts without any designated successor; or a legal person or unincorporated organization as a charitable account holder, which did not designate successor or whose successor candidates fail to pass the review, has been terminated, cancelled or ceases to exist without any designated successor, the charitable account will be frozen. Relevant parties of the charitable account shall be informed after the account has been frozen.

- (5) “不活跃”慈善账户的冻结：如果在连续一年的时间，慈善账户不存在任何向该慈善账户进行捐赠、对外捐助、慈善账户互转等操作，该慈善账户将被视为“不活跃”慈善账户，经基金会提醒后一个月内慈善账户仍未进行任何上述操作的，该慈善账户将被冻结。该慈善账户被冻结时，应当通知该慈善账户相关方。

Freeze on Inactive Charitable Accounts: If there is no action towards a charitable account in a continuous period of one year, such as contribution, grant, or transfer of charitable assets across charitable accounts, this charitable account will be deemed inactive. An inactive

account will be frozen within one month of notification by the Charity if there is still no action conducted towards such account during this period. Relevant parties of the charitable account shall be informed after the account has been frozen.

- (6) **慈善账户的余额不足以扣划最低账户管理费而冻结：**若合格捐赠人所开设的慈善账户的余额无法满足《深圳市递爱福公益基金会收费管理办法》有关最低账户管理费的规定，经基金会提醒后一个月内慈善账户余额仍未无法满足最低账户管理费的要求时，本基金会有权冻结前述慈善账户。该慈善账户被冻结时，应当通知该慈善账户相关方。

Freeze on a Charitable Account Whose Balance Is Insufficient for Minimum Account Management Fee: If the balance of a charitable account cannot meet the requirements regarding the minimum account management fee in the Management Measures on Fees and Expenses within one month of notification by the Charity, the Charity has the right to freeze such account. Relevant parties of the charitable account shall be informed after the account has been frozen.

- (7) **慈善账户顾问不同意相应服务方案而冻结：**慈善账户顾问不同意本基金会根据《深圳市公益基金会捐赠、投资、捐助指引》主动指定或更换的合格受赠组织监督管理服务机构的服务方案，本基金会有权冻结提出相应捐助建议的慈善账户。该慈善账户被冻结时，应当通知该慈善账户相关方。

Freeze When Charitable Account Advisor Disagree With the Service Plan: If the charitable account advisor disagrees with the service plan concerning the appointment or the change of qualified grantees' supervisory institutions provided by the Charity according to

the Guidelines, the Charity is entitled to freeze the charitable account that gave the corresponding grant advice. Relevant parties of the charitable account shall be informed after the account has been frozen.

(8) 本基金会秘书长办公会确定的其他冻结原因。

Other reasons determined at the Secretary-General's Staff Meeting.

5.8.2 非公共慈善账户冻结后的功能

Functions After Being Frozen

非公共慈善账户被冻结后，除合格捐赠人向该慈善账户进行捐赠及其他慈善账户向该慈善账户转入相应慈善财产外，慈善账户持有人或慈善账户顾问无法进行其他任何操作（例如，慈善账户顾问无法提出投资或对外捐助的建议、无法从该慈善账户向其他慈善账户转出相应慈善财产；慈善账户持有人无法指定或变更慈善账户相关方等），仅可查阅与该慈善账户相关的历史记录。

Charitable account holders or advisors cannot carry out any operation towards charitable accounts after they have been frozen, except for receiving contributions from qualified donors or transfers of charitable assets from other charitable accounts and viewing the transaction history of such account. The restrained operations include the giving of advice by charitable account advisors on investment or grant; transfer of charitable assets from frozen charitable accounts to other charitable accounts; and appointment or change of relevant parties by charitable account holders, among others.

5.8.3 非公共慈善账户冻结后的恢复

Restoration After Being Frozen

在非公共慈善账户被冻结后，如果慈善账户持有人或慈善账户顾问拟恢复慈善账户，则可向基金会捐赠管理部门提出申请。当导致慈善账户冻

结的原因已消失且拟恢复的慈善账户满足秘书长办公会所规定的其他条件时，本基金会捐赠管理部门将解冻慈善账户并恢复慈善账户的全部功能。

If the charitable account holder or advisor of a frozen non-general charitable account intends to restore such charitable account, they can apply to the Contribution Management Department. If the reason for the freeze has disappeared and other restoration requirements set at the Secretary-General's Staff Meeting have been met, the Contribution Management Department will unfreeze that charitable account and all of its functions will be restored.

非公共慈善账户冻结恢复时，本基金会将依据《深圳市递爱福公益基金会收费管理办法》的具体规定，从相应慈善账户中扣收慈善账户冻结恢复费。

When a frozen non-general charitable account is restored, the Charity will deduct account restoration fee from the corresponding charitable account according to the Management Measures on Fees and Expenses.

5.9 报酬等的特别捐赠

Special Contribution of Remuneration

为协助合格捐赠人管理及改善其客户关系，如果服务提供方和接受方均为本基金会的合格捐赠人，对于双方间的报酬或服务费等合法款项，若双方同意以向相应的慈善账户捐赠或账户互转的方式消灭该笔既存债务，则双方可以选择以捐赠或账户互转的形式，将相关款项支付至款项接收方开立的慈善账户。款项支付方以公益捐赠的方式进行债务履行，实质上是以债权人主动处置债权为前提的。

In order to assist qualified donors in managing and improving their relationships with their clients, provided that both service provider and receiver are qualified

donors of the Charity, both parties may agree on the elimination of debts, such as remuneration, service fees, or other legitimate payments, through contribution or transfer of charitable assets to the payee's charitable account. The payer may perform the debt in the form of charitable contributions, which is essentially based on the premise that the creditor takes the initiative to dispose their rights.

本基金并不介入相关方对于既存债务的处理，当款项支付方向款项接收方进行上述捐赠或账户互转时，基金会将视为相关方已就既存债务的处理达成有效合意、且相关方内部已完成合规的审批程序。

The Charity will not engage in the handling of existing debts of both parties. When the payer actively conducts the aforementioned contributions or transfers of charitable assets across charitable accounts, the Charity will regard them as effective acts based on mutual agreements and will regard both parties as having completed the internal approval process.

5.10 公共慈善账户的设立

Opening of General Charitable Accounts

5.10.1 公共慈善账户的设立

Opening of General Charitable Accounts

(1) 本基金设立的公共慈善账户

General Charitable Accounts Opened by the Charity

本基金会有权设立多个公共慈善账户。

The Charity has the right to open multiple general charitable accounts.

(2) 特定合格捐赠人向本基金申请设立公共慈善账户

Specific Qualified Donors Apply to the Charity to open General Charitable Accounts

海内外特定的合格捐赠人可以向本基金会申请设立公共慈善账户，经本基金会捐赠管理部门审批后，该公共慈善账户即可成功设立。

Specific qualified donors in China and abroad may apply to the Charity to open general charitable accounts. Upon approval by the Contribution Management Department, these accounts will then be established.

5.10.2 公共慈善账户的账户相关方

Relevant Parties of a General Charitable Account

(1) 公共慈善账户持有人

General Charitable Account Holder

本基金会是公共慈善账户的账户持有人。

The Charity is the general charitable account holder.

(2) 公共慈善账户顾问

General Charitable Account Advisor

本基金会将开设多个公共慈善账户，每个公共慈善账户设立一名公共慈善账户顾问，由本基金会秘书长办公会确定的本基金会的专职工作人员担任。公共慈善账户顾问应该按照理事会执行委员会制定的公共慈善账户顾问管理规则，对公共慈善账户财产进行单独管理。

The Charity will open multiple general charitable accounts, each of which will have its own general charitable account advisor. Full-

time staff as determined at the Secretary-General's Staff Meeting serves as the general charitable account advisor. The general charitable account advisor shall manage the assets of the general charitable account separately in accordance with management rules as formulated by the Executive Committee of the Board of Directors.

(3) 公共慈善账户督导员

General Charitable Account Supervisor

① 对本基金会单独设立的公共慈善账户，本基金会秘书长办公会有权提名 1-3 名符合条件的人员作为公共慈善账户督导员。

If the general charitable account is independently opened by the Charity, the Secretary-General's Staff Meeting has the right to nominate one to three qualified persons as general charitable account supervisors.

② 对合格捐赠人向本基金会申请设立的公共慈善账户，该名合格捐赠人有权提名 1-3 名符合条件的人员作为公共慈善账户督导员。

If the general charitable account is applied for by a qualified donor to the Charity, such donor has the right to nominate one to three qualified persons as general charitable account supervisors.

(4) 公共慈善账户查阅人

General Charitable Account Reviewer

- ① **对本基金会单独设立的公共慈善账户**，本基金会秘书长办公会有权指定 1-3 名符合条件的自然人或 1-3 间符合条件的法人或非法人组织作为公共慈善账户查阅人。

If the general charitable account is independently opened by the Charity, the Secretary-General's Staff Meeting has the right to nominate one to three qualified individuals, legal persons, or unincorporated organizations as general charitable account reviewers.

- ② **对合格捐赠人向本基金会申请设立的公共慈善账户**，该名合格捐赠人有权指定 1-3 名符合条件的自然人或 1-3 间符合条件的法人或非法人组织作为公共慈善账户查阅人。

If the general charitable account is applied for by a qualified donor to the DAF Charity, such donor has the right to nominate one to three individuals, legal persons, or unincorporated organizations as general charitable account reviewers.

5.10.3 公共慈善账户财产的主要用途

Main Use of the Assets in General Charitable Accounts

公共慈善账户的财产将主要用于本基金会发起设立的“迪爱福公益培训工程”项目及理事会认可的其他公益项目（如，递爱福（DAF）家族传承办公室）。本基金会将依托其认可的平台，向按照公开、公平、公正原则所确立的合格受益人提供与 DAF 有关的教育培训，促进捐赠教育的大众化，以更好地服务广大捐赠人。

Contributed assets in general charitable accounts will be primarily used for the DAF-Giving Charitable Training Projects initiated and established by the Charity and other charitable projects (e.g. the DAF Family Legacy Office)

approved by the Board of Directors. The Charity will use the platform provided by CGPI and other platforms recognized by the Charity to provide education and training related to DAF for qualified beneficiaries determined in accordance with the principles of openness, fairness, and impartiality, to promote education regarding contribution, and to better serve donors.

合格捐赠人向本基金会捐赠，既不申请开设慈善账户，也不明示向现有的慈善账户进行捐赠，则该部分捐赠财产将被转入公共慈善账户中。

If qualified donors contribute to the Charity without applying to open any charitable accounts or stating specific established charitable accounts for receiving such contribution, the contributed assets will be transferred into the general charitable account.

5.10.4 公共慈善账户的单笔捐赠金额

Amount Requirements for Each Contribution to a General Charitable Account

自然人合格捐赠人、法人或非法人组织合格捐赠人向公共慈善账户进行捐赠的单笔捐赠金额，参考本说明书第 5.2.3 条的规定。

When an individual, a legal person, or an unincorporated organization, as a qualified donor, contributes to a general charitable account, the amount of each contribution shall comply with Article 5.2.3 of the Contribution Prospectus.

5.10.5 捐赠财产须转入公共慈善账户的情形、合格捐赠人向公共慈善账户进行捐赠的情形等具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

The specific circumstances where the contributed assets must be transferred to a general charitable account, and where qualified donors contribute to a general charitable account are elaborated on in the Guidelines.

5.11 捐赠财产的退还

Return of Contributed Assets

参照海外 DAF 基金会的国际操作惯例，本基金会保留对捐赠财产的审查权，有权拒绝相应款物的捐赠。关于捐赠财产退还的具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

Taking reference from international operating practice of overseas charities, the Charity reserves the right to examine the contributed assets and the right to refuse certain contributions. Detailed information concerning the return of contributed assets is elaborated on in the Guidelines.

5.12 捐赠不可撤销

Contributions Are Irrevocable

参照海外 DAF 基金会的国际操作惯例，本基金会审核并确认接受捐赠财产后，本基金会将享有对捐赠财产的排他性法律控制权。该笔捐赠将不可撤销且不予退还，但我国法律法规规定的法定撤销情形除外。

Taking reference from international operating practice of overseas charities, once the Charity approves and accepts the contribution, the Charity retains the exclusive legal right of control over the contributed assets. The contribution is irrevocable and non-refundable, unless otherwise stipulated by the laws or regulations in China.

6 慈善账户的传承

Succession of Charitable Accounts

6.1 慈善账户传承的目的

Purposes of Charitable Account Succession

为了培养家族捐赠的热情、鼓励下一代投身公益慈善事业、维持家族慈善账户的永续存在，慈善账户持有人有权选择以设立慈善账户的方式，进行家族慈善传承，以公益捐助的方式，传承家庭核心价值观。

In order to cultivate family commitment to contributions, encourage the next generation to join charitable affairs, and maintain the continuity of family charitable accounts, the charitable account holders may carry on their family legacy by opening charitable accounts; therefore, by way of contributing to charitable affairs, core family values will be inherited.

6.2 指定慈善账户持有人的承继人

Designating Successors to Charitable Account Holders

慈善账户持有人有权指定慈善账户持有人的承继人，关于慈善账户持有人指定其承继人的具体方式、承继人的具体范围及审核流程等，将在本基金会制定的《深圳市递爱福公益基金会捐赠、投资、捐助指引》及其他相关文件中予以详细约定。

The charitable account holder has the right to designate their successor. The process of the designation, the exact scope of successors and the review procedure are elaborated on in the Guidelines and other relevant documents.

6.3 定期更新慈善账户持有人的承继人候选人的信息

Regular Updates of the Information of Successor Candidates of Charitable Account Holders

慈善账户持有人应当定期（例如每年）检阅和更新承继人候选人的信息，以确实在慈善账户持有人自然人死亡、法人或非法人组织被依法终止、注销或不再存续的情况下，本基金会可以与其指定的承继人候选人取得有效的联络。

因为最终确定的慈善账户持有人的承继人只能为一人，如果慈善账户持有人

的其他继承人也想要成为该慈善账户的承继人，则可以开设新的慈善账户，由慈善账户顾问将部分捐赠财产从原慈善账户转移至新设慈善账户中。

The charitable account holder shall regularly (e.g. annually) review and update the information of the successor candidates. This is to ensure that the Charity can effectively contact such successor candidates after the death of an individual charitable account holder or the termination or cancellation of a legal person or an unincorporated organization. Since there can only be one final successor, if other legal successors to the charitable account holder want to become a qualified successor, then they can open another charitable account and the charitable account advisor may transfer part of the contributed assets from the primary charitable account to the newly opened charitable account.

6.4 本基金会作为受遗赠人的情形

Charity as Legatee

6.4.1 遗赠的一般性规定

General Provisions on Bequest

《中华人民共和国民法典》第 1133 条第 3 款规定，公民可以立遗嘱将个人财产赠给国家、集体或者法定继承人以外的组织、个人。此条款为我国法律对财产遗赠的一般性规定。遗赠是指自然人以遗嘱的方式将其个人财产赠与国家、集体或者法定继承人¹³以外的组织、个人，而于

¹³ 我国公民的法定继承人的范围，参照《中华人民共和国民法典》第 1127 条的规定：

The scope of statutory successors in China refers to Article 1127 of the *Civil Code of the People's Republic of China*:

《中华人民共和国民法典》第 1127 条 遗产按照下列顺序继承：

Article 1127: The estate of the decedent shall be inherited in the following order:

第一顺序：配偶、子女、父母。

First in order: spouse, children, parents.

第二顺序：兄弟姐妹、祖父母、外祖父母。

Second in order: brothers and sisters, paternal grandparents, maternal grandparents.

继承开始后，由第一顺序继承人继承，第二顺序继承人不继承。没有第一顺序继承人继承的，由第二顺序继承人继承。

When succession begins, the successor first in order shall inherit, while the successor second in

其死亡后才发生法律效力的民事法律行为。遗赠财产的人叫遗赠人，承受遗赠财产的人叫受遗赠人。

According to Article 1133 Paragraph 3 of the *Civil Code of the People's Republic of China*, a citizen may, by making a will, contribute their personal property to the state or a collective entity, or bequeath it to organizations or persons other than the statutory successors¹⁴. This clause is a general provision on bequest in Chinese law. Bequest refers to a civil legal act conducted by an individual in which the individual, by way of a will, grants their personal property to the state, a collective entity, organizations or persons other than statutory successors, and which comes into effect only after the death of the individual. The person who bequeaths property is called a legator, and the person who bears the bequest is called a legatee.

为了合法合理规避未来可能发生的高额海内外遗产税以及遗产变现过程中可能产生的其他税收，自然人可以在生前通过订立遗嘱，约定在其死亡时将其遗产的部分或全部赠与本基金会。

In order to legally and reasonably avoid potential high inheritance tax or other tax incurred during the estate liquidation process in the future domestically and internationally, an individual may make a will before their death to contribute part or all of their property to the Charity upon their death.

order will not inherit. The successor second in order shall inherit in default of any successor first in order.

本编所称子女，包括婚生子女、非婚生子女、养子女和有扶养关系的继子女。

The "children" referred to in this Law include legitimate children, illegitimate children and adopted children, as well as step-children who supported or were supported by the decedent.

本编所称父母，包括生父母、养父母和有扶养关系的继父母。

The "parents" referred to in this Law include natural parents and adoptive parents, as well as step-parents who supported or were supported by the decedent.

本编所称兄弟姐妹，包括同父母的兄弟姐妹、同父异母或者同母异父的兄弟姐妹、养兄弟姐妹、有扶养关系的继兄弟姐妹。

The "brothers and sisters" referred to in this Law include blood brothers and sisters, brothers and sisters of half-blood, adopted brothers and sisters, as well as step-brothers and step-sisters who supported or were supported by the decedent.

6.4.2 本基金会在知道受遗赠后两个月内明确作出接受遗赠的表示

Charity Makes a Clear Acceptance Within Two Months After Becoming Aware of the Bequest

在遗赠人死亡时，根据《中华人民共和国民法典》第 1124 条的规定，本基金会作为受遗赠人，应当在知道受遗赠后两个月内，由本基金会捐赠管理部门作出接受或者放弃受遗赠的表示。如到期没有表示的，则视为本基金会放弃受遗赠。

According to Article 1124 of the *Civil Code of the People's Republic of China*, when a legator dies, the Charity, as a legatee, shall make an acceptance or a waiver of the bequest within two months after becoming aware of the bequest. If the Charity does not make any declaration of intention, it will be regarded as a waiver by the Charity.

6.4.3 遗赠财产在本基金会的分配

Distribution of Bequest in the Charity

- (1) 如果遗赠人在遗嘱中已经明确约定该笔遗赠财产的具体分配方式，本基金会作为受遗赠人接受遗赠财产时，将按照遗赠人遗嘱的约定，将该笔遗赠财产分配至现存慈善账户（包括公共慈善账户）或遗赠开始时新设立的慈善账户中（须满足本说明书第 3.2 条规定的慈善账户开设的条件）。

If the legator has clearly determined specific distribution of property in the will, and the Charity accepts the bequest as a legatee, the bequest will be assigned to an established charitable account (including a general charitable account) or a newly opened charitable account (as stipulated in Article 3.2) in accordance with the will.

(2) 如果遗赠人未在遗嘱中明确约定该笔遗赠财产的具体分配方式，本基金会作为受遗赠人接受遗赠财产时，有权将该笔遗赠财产分配至本基金会的公共慈善账户。

If the legator has not clearly determined the specific distribution of property in the will, and the Charity accepts the bequest as a legatee, the Charity shall have the right to allocate the bequest to the Charity's general charitable accounts.

6.4.4 本基金会作为受遗赠人的具体情形，将在本基金会《深圳市递爱福公益基金会捐赠、投资、捐助指引》及其他相关文件中予以详细约定。

Detailed information regarding the Charity as a legatee will be elaborated on in the Guidelines and other documents of the Charity.

6.5 另行约定慈善账户家族传承的具体事宜

Details Regarding Family Legacy of Charitable Accounts Will Be Agreed Upon Separately

本基金会慈善账户家族传承的具体事宜，将在本基金会《深圳市递爱福公益基金会捐赠、投资、捐助指引》及其他文件中予以详细规定。

Details regarding family legacy of charitable accounts will be provided in the Guidelines and other documents of the Charity.

7 慈善账户财产的投资

Investment of Charitable Account Assets

7.1 慈善账户财产投资的目的

Purpose of Investment of Charitable Account Assets

考虑到慈善账户顾问通常不会在合格捐赠人捐赠之时立刻提出将捐赠财产进行捐助的建议，因此，通过对捐赠财产进行保值、增值的投资活动，可以使更多财产用于慈善目的。

Considering that charitable account advisors usually do not immediately advise on the granting of contributed assets at the time of contribution, the Charity will invest assets in an attempt to have more assets that may be used for charitable purposes by preserving or increasing the value of contributed assets.

7.2 慈善账户财产投资的原则

Principles of Investment of Charitable Account Assets

7.2.1 遵循合法、安全、有效的原则：根据《慈善法》第五十四条的规定，“慈善组织为实现财产保值、增值进行投资的，应当遵循合法、安全、有效的原则，投资取得的收益应当全部用于慈善目的。”

Principles of Legality, Safety, and Efficiency: According to Article 54 of the *Charity Law*, where a charitable organization makes an investment in order to preserve or increase the value of contributed assets, it shall observe the principles of legality, safety, and efficiency, and use all income obtained from such investments for charitable purposes.

7.2.2 本基金会对慈善账户财产投资原则的认定、不得用于投资的财产、重大投资方案的审批程序等具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

The way in which the Charity interprets the principles of investment of the charitable account assets, which assets are not to be invested, and the approval procedure for major investment plans are elaborated on in the Guidelines.

7.3 投资管理机构的入库及其投资产品或/和投资方案的备案

Database Admission of Investment Management Organizations and Record-Filing of Investment Products or Plans

投资管理机构的入库、投资机构提供的具体的投资方案或/和投资产品的备案、未提出投资建议的情形等具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

Issues regarding database admission of investment management organizations, record-filing of specific investment plans and/or products provided by the investment management organizations, and circumstances concerning failure to provide investment advice are elaborated on in the Guidelines.

7.4 依据基金会的运行阶段划分不同的投资情形

Different Investment Situations in Different Operation Stages of the Charity

7.4.1 基金会试点运行阶段的投资情形

Investment of the Charity in the Pilot Stage

在本基金会试点运营阶段，本基金会有权自行委托专业的投资管理机构进行投资，主要以货币投资方式为主。

In the pilot stage, the Charity is entitled to commission professional investment management organizations to invest, mainly in the form of monetary investment.

7.4.2 基金会初期运行阶段的投资情形

Investment of the Charity in the Early Operation Stage

在本基金会的初期运营阶段，本基金会有权委托专业的投资管理机构，并与其签署《深圳市递爱福公益基金会战略合作协议标准文本》。慈善账户顾问有权提出投资建议，即选择具体的投资管理机构，由各个投资管理机构自行提供相应的投资产品/投资方案。

In the early operation stage, the Charity is entitled to commission professional investment management organizations and sign the Strategic Cooperation Agreement with them. The charitable account advisor is entitled to provide investment advice, namely, to choose a specific investment management organization which provides investment products or plans at its discretion.

7.4.3 基金会成熟运行阶段的投资情形

Investment of the Charity once it has Matured

(1) 投资管理机构推荐的合格捐赠人

Qualified Donors Recommended by Investment Management Organizations

① **投资管理机构推荐的合格捐赠人：**为了防止投资管理机构客户资源的流失，方便各投资管理机构继续服务其原有客户，如果慈善账户的申请人属于投资管理机构推荐的合格捐赠人，并且已经成功设立了慈善账户，则推荐其开户的投资管理机构应当向该慈善账户的慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人专属开放其向本基金会提供的专属合格投资产品/投资方案。在这种情形下，该慈善账户顾问可以选择此家投资管理机构向本基金会提供的专属合格投资产品/投资方案。

Qualified Donors Recommended by Investment Management

Organizations: In order to avoid loss of client resources of each investment management organization, and to also enable the investment management organizations to continue serving their existing clients, if an investment management organization recommends a qualified donor to the Charity and they have successfully opened a charitable account, then the investment

management organization that recommends such applicant will exclusively disclose the qualified exclusive investment products or plans provided for the Charity towards the charitable account holder, the charitable account advisor, charitable account supervisors, and charitable account reviewers. In such circumstances, the charitable account advisor may choose the qualified exclusive investment products or plans provided by the corresponding investment management organization.

- ② **合格捐赠人同时为其他投资管理机构客户的情形：**如果某家投资管理机构推荐的合格捐赠人已经成功开设慈善账户，但同时该合格捐赠人也是其他投资管理机构的客户，则该投资管理机构也可以向本基金提交申请文件，经过本基金确认后，该投资管理机构的专属投资产品/投资方案也应当开放给该慈善账户的慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人。

Qualified Donors Are Also the Clients of Other Investment Management Organizations: If qualified donors recommended by certain investment management organizations have already opened a charitable account, but such qualified donors are also the clients of other investment management organizations at the same time, then other investment management organizations may submit application materials to the Charity. After the confirmation of the Charity, the exclusive investment products or plans of such organizations shall also be available to the charitable account holder, the charitable account advisor, charitable account supervisors, and charitable account reviewers.

- ③ **投资管理机构申请终止与慈善账户持有人客户关系的情形：**

如果投资管理机构和慈善账户持有人的客户关系已经终止，投资管理机构和慈善基金会可以申请终止向该慈善账户提供投资选项，经过慈善基金会确认，该投资管理机构的专属投资产品/投资方案将不再向该慈善账户的慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人开放。

Investment Management Organizations Apply to Terminate the Client Relationship with Charitable Account Holders:

If the client relationship between the investment management organization and the charitable account holder has already been terminated, the investment management organization may apply to the Charity to stop providing investment options to the corresponding charitable accounts. After the Charity has given confirmation, the exclusive investment products or plans of such investment management organization will no longer be available to the charitable account holder, the charitable account advisor, charitable account supervisors, and charitable account reviewers.

- ④ **慈善账户顾问无权向慈善基金会申请终止与投资管理机构的客户关系：** 为了鼓励投资管理机构和慈善基金会持续不断地向慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人提供更多有吸引力的、多样性的投资产品/投资方案，该慈善账户顾问无权向慈善基金会申请终止与投资管理机构的客户关系（即停止前述投资信息披露），但慈善账户顾问可以告知慈善账户持有人，由慈善账户持有人向投资管理机构和慈善基金会说明情况，最终由投资管理机构和慈善基金会提出停止前述投资信息披露的请求。经过慈善基金会确认，该投资产品/投资方案将不再向该慈善账户的慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人开放。

Charitable Account Advisors Have No Right to Apply to Terminate the Client Relationship with the Investment Management Organizations: To encourage investment management organizations to provide more attractive and diverse investment products or plans for the charitable account holders, charitable account advisors, charitable account supervisors, and charitable account reviewers, the charitable account advisors have no right to apply to terminate the client relationship with the investment management organizations (namely to terminate the aforementioned investment information disclosure), but the charitable account advisors may notify and ask the charitable account holders to explain the situation to the investment management organizations. Following this, the investment management organizations will eventually apply to the Charity to terminate the aforementioned investment information disclosure. After the Charity has given confirmation, such investment products or plans will no longer be available to such charitable account holders, charitable account advisors, charitable account supervisors, and charitable account reviewers.

(2) 非投资管理机构推荐的合格捐赠人

Qualified Donors Not Recommended by Investment Management Organizations

非投资管理机构推荐的合格捐赠人，在设立慈善账户后，本基金将会向该慈善账户的慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人提供全部或部分已通过本基金审核的投资管理机构所提供的非专属合格投资方案/投资产品，供慈善账户顾问作出选择。

After qualified donors that have not been recommended by investment management organizations open their charitable accounts, the Charity will provide all or partial qualified non-exclusive investment plans or products available to the charitable account holders, charitable account advisors, charitable account supervisors, and charitable account reviewers, for the charitable account advisors to select.

(3) 实时查询投资信息

Real-Time Inquiry into Contents of Investments

慈善账户顾问每选择一项投资产品/投资方案后，递爱福（DAF）账户服务系统将自动向慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人发送邮件或以其他方式进行通知，具体联系方式以递爱福（DAF）账户服务系统中预留的信息为准。

Each time the charitable account advisors choose an investment product or plan, the System will automatically send emails to charitable account holders, charitable account advisors, charitable account supervisors, and charitable account reviewers, or notify them in other ways using the contact information stored in the System.

本基金会有权请求投资管理机构将投资管理的投资产品/投资方案执行情况等有关信息，及时回传至本基金会，供本基金会及慈善账户相关方查询。

The Charity has the right to request investment management organizations to send information about the execution of investment products or plans, and other relevant information to the Charity in a timely manner, in order to allow the Charity and relevant parties of the charitable account to make inquiries thereof.

7.5 影响力投资方案

Impact Investment Plans

借鉴与参考海外的法律及基金会的国际操作惯例，项目相关性投资（Program-Related Investments, PRIs）和使命相关投资（Mission-Related Investments, MRIs）是常见的基金会参与社会影响力投资的方式。在本基金会成熟运行阶段，在中国法律的框架下，本基金会未来将尝试实践“影响力投资方案”（特指影响力股权投资方案）。

Taking reference from international operating practice of overseas charities, Program-Related Investments (PRIs) and Mission-Related Investments (MRIs) are common ways for a charity to participate in social impact investment. In the maturity stage, the Charity will try to put impact investment plans (particularly referring to the impact equity interest investment plans) into practice within the legal framework of China.

关于影响力投资方案的内容，将在《深圳市递爱福公益基金会捐赠、投资、捐助指引》及其他相关文件中予以详细约定。

More details about impact investment plans are elaborated on in the Guidelines and other relevant documents of the Charity.

7.6 大额捐赠的特别投资方案

Special Investment Plans for Large Contributions

在本基金会成熟运行阶段，在符合中国法律法规和基金会运行管理规则的前提下，当合格捐赠人的捐赠财产价值高于一定金额时，本基金会聘请的投资管理机构可向慈善账户顾问推荐或定制慈善账户财产的特别投资方案，为合格捐赠人提供私人化、高端化的投资服务。

In the maturity stage, subject to the laws and regulations of China and the rules governing the operation and management of charities, when the value of contributed assets is higher than a certain amount, the charitable account advisor may be

informed of special investment plans for charitable account assets recommended or designed by relevant investment management organizations employed by the Charity, in order to provide specialized, personalized, and advantageous investment plans and services for qualified donors.

关于大额捐赠的特别投资方案的具体内容，将在《深圳市递爱福公益基金会捐赠、投资、捐助指引》及其他相关文件中予以详细约定。

More details about special investment plans for large contributions are elaborated on in the Guidelines and other relevant documents of the Charity.

7.7 慈善账户顾问投资建议的提出、投资建议权的范围、慈善账户顾问未提出投资建议的情形、投资收益的分配及归属、本基金管理的现金资产投资池等内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

More detailed rules concerning the offering of investment advice by charitable account advisors, the scope of the investment advice, the circumstances in which charitable account advisors fail to provide investment advice, the distribution and attribution of investment income, and cash asset investment pools managed by the Charity are elaborated on in the Guidelines.

8 本基金合格受赠组织的范围

Scope of Qualified Grantees of the Charity

8.1 本基金合格受赠组织及（最终）受益人的认定标准

Criteria of the Qualified Grantees and (Final) Beneficiaries of the Charity

8.1.1 本说明书中“合格受赠组织”指接受本基金捐赠的合格受赠人

Term ‘Qualified Grantee’ in the Contribution Prospectus Refers to the Qualified Recipient That Accepts the Charity’s Grant

根据慈善账户顾问的捐助建议，本基金会将向合格受赠组织进行捐助。本基金会与合格受赠组织之间为捐赠法律关系，在此法律关系下，合格受赠组织是指接受本基金会捐赠的合格“受赠人”，具体指本说明书第 8.2 条规定的合格的非营利组织。

The Charity shall make a grant to qualified grantees in accordance with the advice given by charitable account advisors. The legal relationship between the Charity and a qualified grantee is a Contribution Relationship. Based on this legal relationship, the term ‘Qualified Grantee’ refers to the qualified recipient that accepts the Charity’s grant, which is the qualified non-profit organization described in Article 8.2 of the Contribution Prospectus.

8.1.2 本说明书中“（最终）受益人”指（最终）获得慈善资助或者慈善服务的当事人

Term ‘(Final) Beneficiaries’ in the Contribution Prospectus Refers to Parties That Accept the Charitable Grants or Charitable Services (Finally)

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”。关于《慈善法》及公益领域业内对“受益人”的认定标准、本基金会对“受益人”的概念界定，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

According to the Charity, the parties that accept the charitable contributions or charitable services from the DAF-Giving Charitable Training Projects shall be the ‘beneficiaries’ of the Charity. The criteria for recognition of ‘beneficiaries’ under the *Charity Law* and in the field of philanthropy, as well as the Charity’s definition of ‘beneficiaries’, are elaborated on in the Guidelines.

8.2 本基金合格受赠组织为合格的非营利组织

Qualified Grantees of the Charity Shall Be Qualified Non-Profit Organizations

8.2.1 非营利组织的认定标准: 关于非营利组织的认定标准,《企业所得税法》

第二十六条和《企业所得税实施条例》第八十四条从税法角度进行了明确。《企业所得税法实施条例》第八十四条的规定:“企业所得税法第二十六条第(四)项所称符合条件的非营利组织,是指同时符合下列条件的组织:(一)依法履行非营利组织登记手续;(二)从事公益性或者非营利性活动;(三)取得的收入除用于与该组织有关的、合理的支出外,全部用于登记核定或者章程规定的公益性或者非营利性事业;(四)财产及其孳息不用于分配;(五)按照登记核定或者章程规定,该组织注销后的剩余财产用于公益性或者非营利性目的,或者由登记管理机关转赠给与该组织性质、宗旨相同的组织,并向社会公告;(六)投入人对投入该组织的财产不保留或者享有任何财产权利;(七)工作人员工资福利开支控制在规定的比例内,不变相分配该组织的财产。前款规定的非营利组织的认定管理办法由国务院财政、税务主管部门会同国务院有关部门制定。”

Criteria for Non-Profit Organizations: The criteria for a non-profit organization from the perspective of tax law are laid out in Article 26 of the *Enterprise Income Tax Law of the People's Republic of China* and Article 84 of the *Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China*. Article 84 of the *Regulation on the Implementation of the Enterprise Income Tax Law of the People's Republic of China* stipulates that, “the term ‘qualified non-profit organizations’ as used in Article 26 (4) of the *Enterprise Income Tax Law* refers to organizations that concurrently meet the following conditions: (1) having completed the registration for non-profit organizations according to law; (2) engaging in public welfare activities or non-profit activities; (3) using all obtained income

for the public welfare or non-profit affairs as registered, approved, or stipulated in the Articles of Organization with the exception of the reasonable expenses related to the organization; (4) the properties and the yields thereof are not to be distributed; (5) pursuant to registration, approval or stipulations of the Articles of Organization, the surplus properties of the organization after being written off shall be used for public welfare or non-profit purposes, or shall be contributed via the registration authority to any other organization in the same nature and with the same purpose, and shall be publicized to the general public; (6) the sponsor shall not reserve or enjoy any property right to the properties they gave to the organization in question; (7) the expenses for salaries and welfare benefits of the staff members are controlled within the prescribed proportion, and none of the organization's properties shall be distributed in any disguised manner. The measures for the determination of the non-profit organizations as described in the preceding paragraph shall be formulated by the competent department of treasury and taxation of the State Council in collaboration with the other departments of the State Council.”

8.2.2 可认定免税资格的非营利组织：根据中国财税[2018]13号《财政部、税务总局关于非营利组织免税资格认定管理有关问题的通知》的规定，可认定免税资格的非营利组织是指依照国家有关法律法规设立或登记的事业单位、社会团体、基金会、社会服务机构、宗教活动场所、宗教院校以及财政部、税务总局认定的其他非营利组织。

Non-Profit Organizations Eligible for Tax Exemption: According to *No. 13[2018] of the Notice of the Ministry of Finance and the State Administration of Taxation on Issues concerning the Administration of Tax Exempt Eligibility of Non-profit Organizations*, non-profit organizations include social welfare institutions, social groups, foundations, social service institutions, venues for religious activities, institutions for religious education established or

registered in accordance with the relevant laws and regulations of the state, and other non-profit organizations as determined by the Ministry of Finance and the State Administration of Taxation.

8.2.3 本基金会的合格受赠组织为合格的非营利组织：本基金会将根据前述规则，借鉴海外 DAF 基金会确认受赠组织的原则及参考中国本土化的实践，按照《深圳市递爱福公益基金会捐赠、投资、捐助指引》的有关规定，将相应的符合法律法规规定的非营利组织确定为本基金会的合格受赠组织。本基金会将建立并持续维护本基金会的合格受赠组织数据库。

Qualified Grantees of the Charity Are Qualified Non-Profit Organizations: In accordance with the aforementioned regulations, and drawing on the principles adopted by overseas DAF charities in determining qualified grantees and Chinese localized practice, the Charity will recognize legally existing non-profit organizations as qualified grantees in accordance with the Guidelines. The Charity will build up and maintain its own database of qualified grantees.

8.3 本基金会与合格受赠组织的关系

Relationship Between the Charity and Qualified Grantees

8.3.1 捐赠法律关系

Contribution Relationship

合格受赠组织作为本基金会的受赠组织时，本基金会与合格受赠组织将签订《捐助协议》，双方建立捐赠法律关系，本基金会作为捐赠人，享有捐赠人的权利并履行相关义务。

When a qualified grantee serves as the grantee of the Charity, both parties will sign the Grant Agreement and build up the Contribution Relationship. The

Charity, as the contributor, shall enjoy its rights and fulfill its obligations thereof.

8.3.2 战略募款关系

Strategic Fundraising Relationship

合格受赠组织可以与本基金会建立战略募款关系。合格受赠组织可以按照本基金会规定的程序，成为本基金会的合格捐赠人，在本基金会开立多个慈善账户，依托递爱福（DAF）账户服务系统的平台优势，培育、引导其潜在的特定战略捐赠者在本基金会开设相应的慈善账户，在该合格受赠组织所运作的慈善项目运作较为成熟时，鼓励特定的战略捐赠者向合格受赠组织的具体慈善项目进行战略性捐赠，或者鼓励特定的战略捐赠者以第三方捐赠人的身份，直接向该合格受赠组织在本基金会开立的慈善账户进行捐赠。鉴于此，合格受赠组织在本基金会所开设的慈善账户可以成为该合格受赠组织的战略募款部，用于对该合格受赠组织的潜在特定战略捐赠者进行透明化的动态管理。

Qualified grantees may establish a Strategic Fundraising Relationship with the Charity. Qualified grantees may become qualified donors of the Charity by completing the Charity's procedures and then open several charitable accounts. Based on the advantages of the System as a platform, qualified grantees may educate and guide their specific potential strategic donors to open charitable accounts in the Charity and then encourage them to contribute either to specific charitable projects when the operation of these charitable projects come to a mature stage, or, as third-party donors, directly to charitable accounts opened by qualified grantees in the Charity. Therefore, charitable accounts opened by qualified grantees will become their strategic fundraising departments and assist in transparent and dynamic management of their specific potential strategic donors.

9 本基金会受赠组织的入库资格审核

Qualification Vetting and Review of the Charity's Grantees

本基金会将按照本说明书第 9.2 条的规定对合格受赠组织进行入库资格预审及资格复核，所有通过入库资格审核的受赠组织将被列入基金会“合格受赠组织”数据库名单中。本基金会合格受赠组织入库资格申请的基本流程如下：

In accordance with Article 9.2 of the Contribution Prospectus, the Charity will conduct the qualification vetting and review of qualified grantees. All qualified grantees that pass such vetting and review will be included in the Charity's database of qualified grantees. The basic applying procedures for qualified grantees of the Charity are as follows:

9.1 由潜在的受赠组织提交申请表、相关辅助申请文件、在本基金会开设慈善账户并支付相应合格受赠组织入库资格审核受理费

Potential Grantees Submit Application Forms, Supplementary Documents, Open a Charitable Account in the Charity and Pay the Application Fee

9.1.1 提交《合格受赠组织入库资格申请表》：潜在的受赠组织应当在本基金会官方网站的“注册/登录”页面，通过点击左侧“新用户注册—合格受赠组织注册”的入口，在弹出的注册页面填写相关信息并提交《合格受赠组织入库资格申请表》，在该申请表中须完成下述内容的填写或提交：

Submit the Grant Eligibility Application Form: A potential grantee shall click on the “Signup – Qualified Grantees” button on the left side of the signup and login page of the Charity's official website, and then fill in and submit the Grant Eligibility Application Form on the pop-up page with the following information:

(1) 提交受赠组织信息披露方式：潜在的受赠组织申请成为本基金会合格受赠组织时，应在《合格受赠组织入库资格申请表》中填写

或勾选一种或多种该受赠组织通常使用的信息披露方式，可选方式包括但不限于：

Submit Grantees' Information Disclosure Methods: If a potential grantee applies to become a qualified grantee of the Charity, one or more methods of information disclosure usually used by the grantee shall be specified in the Grant Eligibility Application Form. The options include but are not limited to the following:

① 该受赠组织的官方网站；

The official website of the grantee;

② 该受赠组织的官方微博、微信公众账号；

The official Weibo account or WeChat account of the grantee;

③ 基金会中心网（<http://www.foundationcenter.org.cn>）；

China Foundation Center (<http://www.foundationcenter.org.cn>);

④ 慈善中国（<http://cishan.chinanpo.gov.cn>）；

Charity IN China (<http://cishan.chinanpo.gov.cn>);

⑤ 中国社会组织网（<http://www.chinanpo.gov.cn>）；

China Social Organization (<http://www.chinanpo.gov.cn>);

⑥ 其他现有的成熟运营的信息披露平台；

Other existing and well-functioning information disclosure platforms;

⑦ 其他该受赠组织通常使用的信息披露方式。

Other methods of information disclosure usually used by the grantee.

(2) **确认同意使用“公益项目信息管理服务平台”**：在“公益项目信息管理服务平台”正式建立后，潜在受赠组织在提交《合格受赠组织入库资格申请表》时，应确认同意使用“公益项目信息管理服务平台”进行信息披露。该项同意是合格受赠组织入库并接受捐助的前提。

Agree to Use the Information Platforms: After the official establishment of the Information Platforms, potential grantees shall confirm their consent to utilize the Information Platforms for information disclosure when submitting the Grant Eligibility Application Form. Such consent is a prerequisite for their own database admission and receipt of grants.

(3) **确认同意本基金会《捐助协议》的标准文本**：潜在受赠组织在提交《合格受赠组织入库资格申请表》的同时，应确认同意本基金会理事会执行委员会审核批准后的《捐助协议》标准文本，该文本的具体内容将在本基金会网站上公示。

Confirm and Agree the Standard Version of the Grant Agreement: A potential grantee shall confirm and agree the standard version of the Grant Agreement reviewed and approved by the Executive Committee of the Board of Directors of the Charity, while submitting the Grant Eligibility Application Form. The detailed information of the Grant Agreement will be disclosed on the official website of the Charity.

9.1.2 提交其他辅助申请材料：潜在的受赠组织在向本基金会提交《合格受赠组织入库资格申请表》时，应同时提交其他辅助申请材料：

Submit Supplementary Documents: While submitting the Grant Eligibility Application Form, a potential grantee shall submit the following supplementary documents:

(1) 慈善组织类的非营利组织须提交的材料

Documents to be Submitted by Non-Profit Organizations in the Category of Charitable Organizations

- ① 证明该非营利组织身份的登记证明;

The registration certificate of the non-profit organization;

- ② 按照民政部《慈善组织信息公开办法》的规定, 该组织在民政部提供的统一信息平台(以下简称“统一信息平台”)披露相关信息的网站链接; 如果该慈善组织未按照《慈善组织信息公开办法》的规定在统一信息平台披露相关信息, 则须先于统一信息平台完成相关信息披露, 才可以向本基金会申请合格受赠组织入库资格;

According to the *Measures for the Information Disclosure of Charitable Organizations* issued by the Ministry of Civil Affairs, the organization shall disclose the website link containing relevant information on the unified information platform provided by the Ministry of Civil Affairs. If the organization does not disclose relevant information on the unified information platform subject to the aforementioned Measures, then it shall do so before it can apply to be a qualified grantee in the database of the Charity.

- ③ 该组织在统一信息平台之外的其他信息公开平台披露相关信息的网站链接;

The website link to the information platform where the organization discloses relevant information in addition to the unified information platform

- ④ 其他该组织认为必要的证明文件。

Other supporting documents as deemed necessary by the organization.

(2) 非慈善组织类的非营利组织须提交的材料

Documents to be Submitted by Non-Profit Organizations in the Category of Non-Charitable Organizations

参考慈善组织类的非营利组织须提交的材料，非慈善组织类的非营利组织须提交如下材料：

Taking reference from the documents to be submitted by charitable organizations, non-profit organizations in the category of non-charitable organizations shall submit the following documents:

① 证明该非营利组织身份的登记证明；

The registration certificate of the non-profit organization;

② 该组织的章程；

The articles of organization of the organization;

③ 决策、执行、监督机构成员信息；

Information on members of decision-making, implementation and supervision agencies;

④ 下设的办事机构、分支机构、代表机构和其他机构的名称、设立时间、存续情况、业务范围或者主要职能；

The name, time of establishment, standing, and business scope or main functions of the administrative offices, branches, representative offices, and other institutions under the charitable organizations;

- ⑤ 该组织的重要关联方；

Important affiliates of the organization;

- ⑥ 该组织的联系人、联系方式，以本组织名义开通的门户网站、官方微博、官方微信或者移动客户端等网络平台（如有）；

The contacts and contact information of the organization, as well as the website, official Weibo (microblog), official WeChat, mobile client, or other network platforms created in the name of the organization (if any);

- ⑦ 该组织的信息公开制度、项目管理制度、财务和资产管理制
度（如有）；

The information disclosure system of the organization, project management system, financial and asset management system (if any);

- ⑧ 上一年度的年度工作报告和财务会计报告；

The annual work reports and financial accounting reports of the previous year;

- ⑨ 其他该组织认为必要的证明文件。

Other supporting documents as deemed necessary by the organization.

如果潜在受赠组织提供的材料发生变更，则该组织应在内容变更后 30 日内向本基金会提交变更材料（如该组织已按照《慈善组织信息公开办法》在变更后 30 日内在统一信息平台变更相关事项¹⁴，则应向本基金会提交

¹⁴ 《慈善组织信息公开办法》第 14 条第 2 款：慈善组织需要对统一信息平台的信息进行更正的，应当在统一信息平台填写并公布更正说明，有独立信息条目的在相应信息条目下予以公布。基本信息发生变更的，慈善组织应当在变更后 30 日内在统一信息平台向社会公布。

The Measures for the Information Disclosure of Charitable Organizations, Paragraph 2 Article 14: Where charitable

变更后的网站链接), 未提供的, 本基金会将视为材料内容未发生变更。
如该潜在受赠组织提供的文件缺失或确实无法提供, 则该组织应向本基金
会出具一份盖章版的书面说明材料。

If the documents provided by a potential grantee are changed, the organization shall submit the changed documents to the Charity within 30 days of the change. (If the organization has updated the information on the unified information platform within 30 days of the change according to the *Measures for the Information Disclosure of Charitable Organizations*¹⁵, then it shall submit the changed website link to the Charity.) If the changed documents are not submitted, the documents previously provided shall be deemed to be unchanged by the Charity. If the documents to be provided by the potential grantee are missing or unavailable, the organization shall issue a stamped written description to the Charity.

9.1.3 在本基金会开设慈善账户: 如果非营利组织首次向本基金申请合格受赠组织入库资格, 则该非营利组织须首先按照本说明书第 2 条及第 3 条的规定, 经战略发展咨询委员会成员或本基金工作人员推荐成为本基金会的合格捐赠人并在本基金开设慈善账户。

Open Charitable Accounts in the Charity: If a qualified non-profit organization is applying to be a qualified grantee of the Charity for the first time, then it shall be recommended to be a qualified donor by members of the Strategic Development Advisory Committee or staff of the Charity and open a charitable account in the Charity according to Articles 2 and 3 of the Contribution Prospectus.

organizations are required to correct the information on the unified information platform, they shall fill in and issue the correction instructions on the platform, and where there are independent information entries, the instructions shall be published under the corresponding ones. Where the basic information is changed, charitable organizations shall make it public on the unified information platform within 30 days after the change.

9.1.4 合格受赠组织入库资格审核受理费及其扣划方式: 考虑到本基金会与合格受赠组织建立的战略募款业务关系, 本基金会向合格受赠组织收取入库资格审核受理费的机制, 是鼓励合格受赠组织使用递爱福 (DAF) 账户服务系统进行特定化战略募款的重要举措。因此, 非营利组织首次向本基金会申请合格受赠组织入库资格的行为, 将视为非营利组织已经授权本基金会按照《深圳市递爱福公益基金会收费管理办法》的规定, 从其开设的慈善账户中一次性扣划相应的合格受赠组织入库资格审核受理费。本基金会从非营利组织开设的慈善账户中扣划相应的入库资格审核受理费是启动合格受赠组织入库资格审核的必要条件。如果本基金会未完成相应的入库资格审核受理费的扣划, 则本基金会将拒绝启动合格受赠组织入库资格审核流程。具体的合格受赠组织入库资格审核受理费标准、支付方式、扣划方式等, 将在《深圳市递爱福公益基金会收费管理办法》中予以详细约定。

Application Fee and Deduction Methods: Considering the strategic fundraising business relationship between the Charity and qualified grantees, the Charity requiring an application fee is an important measure to encourage qualified grantees to conduct specific strategic fundraising based on the System. Therefore, a non-profit organization's application to be a qualified grantee of the Charity for the first time is deemed to authorize the Charity to deduct the application fee from its own charitable account in a lump sum according to the Management Measures on Fees and Expenses. The deduction of the application fee from the non-profit organization's charitable account is a prerequisite for starting the process of qualification vetting. If the deduction has not been completed, the Charity will refuse to start the qualification vetting. The specific standard of the application fee, paying methods and fee-deducting methods are elaborated on in the Management Measures on Fees and Expenses.

9.2 合格受赠组织入库资格预审及复核制度

Qualification Vetting and Review System of Qualified Grantees

为确保审核过程公开、专业、透明，本基金会将按照《深圳市递爱福公益基金会捐赠、投资、捐助指引》的规定，对合格受赠组织进行资格预审及复核。合格受赠组织入库资格预审及复核制度的具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

In order to ensure that the review process is open, professional, and transparent, the Charity will conduct qualification vetting and review according to the Guidelines. Specific information about the qualification vetting and review system of qualified grantees is stipulated in the Guidelines.

9.3 合格受赠组织入库资格的续延

Renewal of the Qualification of Qualified Grantees

通过本基金会入库资格审核的非营利组织将认定为本基金会的合格受赠组织，并列入本基金会“合格受赠组织数据库名单”。如果该合格受赠组织按照下述规定向本基金会提交年审通过证明等相关信息，则合格受赠组织的资格将自动续延：

A non-profit organization that has passed qualification vetting and review is then a qualified grantee of the Charity and is included in the ‘database of qualified grantees’ of the Charity. If such qualified grantee submits proof of passing the annual review and other relevant materials to the Charity in accordance with the following requirements, its qualification will be retained:

9.3.1 社会组织类的非营利组织

Non-Profit Organizations in the Category of Social Organizations

对于社会组织类非营利组织，即社会团体、社会服务机构（原民办非企业单位）及基金会，在取得本基金会合格受赠组织资格后，根据《中华人民共和国慈善法》《社会团体登记管理条例》《基金会管理条例》《民办非企业单位登记管理暂行条例》等相关规定及各地区出台的具体办法或通知，如果该非营利组织已在规定时间内填写并向登记管理机关提交上一年度工作报告、审计报告等，且通过登记管理机关的审核，则该非营利组织应当自审核通过之日起 10 个工作日内，将年审通过证明（如附有年度报告审核状态的网站链接或截图、盖有年检章的登记证书副本等）提交至本基金会。

Non-profit organizations in the category of social organizations include social organizations, social service organizations (originally private non-enterprise units) and foundations. After they obtain the qualification to be a qualified grantee of the Charity, according to the *Charity Law*, the *Regulation on the Registration Administration of Social Organizations*, the *Regulation on Foundation Administration*, the *Interim Regulations on Registration Administration of Private Non-enterprise Units*, other relevant laws and regulations, and regional measures or notices, if a non-profit organization fills out and submits a work report or audit report of the previous year to the registration authority on time, and passes the review thereof, then it shall submit the proof of passing the annual review (such as a link or screenshot of the website with the audit status of the annual report, a copy of the registration certificate with the annual check stamp, etc.) to the Charity within 10 working days of the passing date.

9.3.2 非社会组织类的非营利组织

Non-Profit Organizations in the Category of Non-Social Organizations

对于非社会组织类的非营利组织，即除社会团体、社会服务机构（原民办非企业单位）及基金会外的其他合格的非营利组织，根据国家法律法规的有关规定，如该非营利组织已通过国家规定的相关监管部门的年度审核，则该非营利组织应当自审核通过之日起 10 个工作日内，将相应的年审通过证明（如相关网站或截图等）提交至本基金会。

For non-profit organizations in the category of non-social organizations, namely qualified non-profit organizations except for social organizations, social service organizations (originally private non-enterprise units) and foundations, according to the relevant laws and regulations, if a non-profit organization has passed the annual review by the relevant supervisory authorities as stipulated by the state, then it shall submit the proof of passing the annual review (such as a link or screenshot, etc.) to the Charity within 10 working days of the passing date.

递爱福（DAF）账户服务系统将于每年 6 月 30 日通过邮件或其他方式向所有的合格受赠组织发送通知，提醒尚未上传年审通过证明等材料的合格受赠组织尽快予以提交。本基金会将于每年 7 月的最后一周，查验合格受赠组织是否已经上传年审通过证明及其上传的年审通过证明是否真实有效。届时，如果合格受赠组织仍未按时提交，基金会将冻结其合格受赠组织入库资格。

On June 30th of each year, the System will notify all qualified grantees through email or other methods, to remind qualified grantees that have not submitted the proof of passing the annual review, to submit the proof as soon as possible. In the last week in July of each year, the Charity will check if qualified grantees have submitted the proof and if the proof is true and valid. If a qualified grantee fails to do so in time, the Charity will freeze its qualification.

9.4 本基金会主动冻结合格受赠组织入库资格的情形

The Charity Actively Freezes the Qualification of Qualified Grantees

9.4.1 冻结合格受赠组织入库资格的情形：为确保本基金会的公信力，向捐赠人提供可信赖的服务，当下述情形发生时，本基金会有权主动冻结合格受赠组织的入库资格：

Situations Where the Qualification of Qualified Grantees is Frozen: To ensure the accountability of the Charity and to provide reliable services for donors, the Charity is entitled to actively freeze the qualification of a qualified grantee in the following situations:

- (1) **合格受赠组织存在违法或违规的情形：**如果合格受赠组织违反《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》或其他法律、法规的规定，经本基金会查证属实的，本基金会将冻结合格受赠组织的入库资格；

Qualified Grantees Violate Laws or Regulations: If a qualified grantee violates the *Charity Law*, the *Regulation on Foundation Administration*, the *Measures for the Information Disclosure of Foundations*, or other laws or regulations, following verification by the Charity, the Charity will freeze its qualification to be a qualified grantee;

- (2) **第三方对合格受赠组织的入库资格提出异议：**如果第三方（包括但不限于慈善账户相关方）对合格受赠组织的入库资格提出异议，且向本基金会提出正当理由，经本基金会确认该异议成立的，本基金会将冻结合格受赠组织的入库资格；

Third Parties Raise Objection to the Qualification of Qualified Grantees: If a third party (including but not limited to the relevant parties of a charitable account) raises an objection to the qualification of a qualified grantee based on a reasonable ground as confirmed by

the Charity, the Charity will freeze its qualification to be a qualified grantee;

- (3) **合格受赠组织违反《捐助协议》或有其他严重违约情形：**合格受赠组织未按照《捐助协议》之要求使用捐赠财产或者有其他严重违反协议情形的（例如，未按照《深圳市递爱福公益基金会捐赠、投资、捐助指引》的要求，在“公益项目信息管理服务平台”或“合格受赠组织监督管理服务机构”进行信息披露），经本基金会催告仍未改正，本基金会将冻结合格受赠组织的入库资格；

Qualified Grantees Materially Violate the Grant Agreement: If a qualified grantee fails to use contributed assets in accordance with the requirements set out in the Grant Agreement or commits any other material violation (e.g., failure of information disclosure on the Information Platforms or through a qualified grantees' supervisory institution according to the Guidelines), and fails to make any rectification after receiving the Charity's reminder, the Charity will freeze its qualification to be a qualified grantee;

- (4) **合格受赠组织未向本基金会提交相应的年审通过证明：**如果合格受赠组织未按照本说明书第 9.3 条的规则向本基金会提交相应的年审通过证明，经本基金会按照相关规则提醒后仍未提交的，本基金会将冻结合格受赠组织入库资格。

Qualified Grantees Do Not Submit Any Proof of Passing the Annual Review to the Charity: If a non-profit organization does not submit the corresponding proof of passing the annual review to the Charity according to Article 9.3 of the Contribution Prospectus, and fails to do so after being reminded, the Charity will freeze its qualification to be a qualified grantee.

9.4.2 非营利组织恢复合格受赠组织入库资格: 在本基金会冻结合格受赠组织入库资格后, 如果导致该非营利组织冻结合格受赠组织入库资格的原因已经消失, 该非营利组织拟恢复合格受赠组织入库资格, 则须在“已注册用户的登录-合格受赠组织”界面提交相应年审通过证明材料或其他本基金会要求的材料, 并在“合格受赠组织个人中心”界面完成资料更新(如有), 本基金会将依据《深圳市递爱福公益基金会收费管理办法》的有关规定, 扣划合格受赠组织入库资格恢复费, 据此恢复其合格受赠组织入库资格。

The Non-Profit Organization’s Qualification as Qualified Grantee May Be Restored: If a non-profit organization with a frozen qualification intends to restore its qualification as a qualified grantee after the causes of freeze have disappeared, it shall upload proof of passing the annual review or other materials required by the Charity through the “Login - Qualified Grantee” webpage, and update its information (if any) on the “Qualified Grantee My Center” webpage. According to the Management Measures on Fees and Expenses, the Charity will deduct the qualification restoration fee and then restore the qualification of the non-profit organization.

9.4.3 非营利组织被冻结合格受赠组织入库资格的, 本基金会有权暂停支付**剩余捐赠财产:** 在捐赠财产支付完毕前, 如果非营利组织被冻结合格受赠组织入库资格的, 本基金会**有权暂停支付**剩余捐赠财产; 非营利组织被冻结合格受赠组织入库资格超过 30 日仍未恢复合格受赠组织入库资格的, 本基金会**有权永久终止**剩余捐赠财产支付, 且不构成违约。

When Non-Profit Organizations’ Qualification to Be Qualified Grantees Is Frozen, the Charity Is Entitled to Suspend the Payment of the Remaining Contributed Assets: Before completing the payment of contributed assets, if a non-profit organization’s qualification of qualified grantee is frozen, the Charity is entitled to suspend the payment of the

remaining contributed assets. If a non-profit organization does not regain its qualification within 30 days of the date of the freeze, the Charity is entitled to permanently cease the payment of the remaining contributed assets. This will not constitute a breach of any agreement.

9.5 非营利组织主动申请终止合格受赠组织的入库资格

Non-Profit Organizations Actively Apply to Terminate the Qualification to Be Qualified Grantees

非营利组织有权主动向本基金会申请终止合格受赠组织入库资格，经本基金会捐助管理部门确认后，本基金会将终止合格受赠组织入库资格，并从本基金会的“合格受赠组织数据库名单”中移除。

Non-profit organizations have the right to actively apply to terminate the qualification of qualified grantees. After confirmation of the Grant-Making Management Department of the Charity, the Charity will terminate the qualification of such qualified grantee and remove it from the database of qualified grantees.

9.6 合格受赠组织数据库名单

Database of Qualified Grantees

一旦某个非营利组织通过本基金会的入库资格审核，该组织将被本基金会认定为合格受赠组织，并且列入本基金会的“合格受赠组织数据库名单”。关于本基金会初期试点阶段及成熟运作阶段的合格受赠组织数据库的范围，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

Once a non-profit organization passes the qualification vetting, it will be identified as a qualified grantee by the Charity and be included in the database of qualified grantees of the Charity. The scope of the database of qualified grantees in the pilot stage of the Charity is elaborated on in the Guidelines.

10 本基金会向合格受赠组织进行捐助

Making Grants to Qualified Grantees

10.1 捐助建议的提出

Advice on Grants

针对慈善账户顾问提出具体的捐助建议，依据捐助金额的不同，报请相关的负责人审核确认。

Grant advice given by charitable account advisors shall be submitted to the different individuals responsible for review and confirmation based on the varying amount of the proposed grant.

捐助建议的具体内容如下：

The specific content of grant advice shall contain the following:

- (1) 受赠组织（限于本基金会已审批通过的合格受赠组织）的名称；

The name of the grantee (limited to qualified grantees that have passed the review of the Charity);

- (2) 拟捐助的金额：为避免小额捐助与各方管理成本不匹配，在初期运行阶段，慈善账户顾问提出的单笔捐助金额应不少于人民币 50,000 元，秘书长办公会有权根据实际情况调整（如减少）单笔最低捐助金额；对捐助金额超过人民币 50,000 元的捐助建议，捐助管理部门有权向慈善账户顾问进行电话核实；

The Grant Amount: In order to avoid an imbalance between small grants and the resulting management costs, in the early operation stage, the amount of each grant advised by the charitable account advisor shall be no less than RMB 50,000 Yuan. The Secretary-General's Staff Meeting is authorized to adjust the amount set, such as reducing the amount for each grant based on actual conditions. The Grant-Making Management

Department is entitled to contact the charitable account advisor by telephone to verify grants of an amount more than RMB 50,000 Yuan;

- (3) 该笔捐助为一次性捐助或分期捐助;

Frequency of the grant, as a one-time or recurring grant;

- (4) 是否捐助至受赠组织中某个特定的项目（根据《深圳市社会组织评估指南》的规定，基金会应在符合业务范围的条件下，积极资助并开展创新性强，社会效益和社会影响力大的公益项目。因此，本基金会鼓励慈善账户顾问向合格受赠组织所开展的创新性强、社会效益和社会影响力大的公益项目提出捐助建议）；

Whether to support a particular project of the qualified grantee; According to the *Shenzhen Non-governmental Organization Assessment Guide*, charities shall actively fund and carry out public welfare projects with strong innovation, social benefits, and social influence. Therefore, the DAF Charity encourages charitable account advisors to make suggestions for contributions to innovative, socially effective, and socially influential charitable projects undertaken by qualified grantees.

- (5) 是否匿名进行捐助;

Whether the grant is to be made anonymously;

- (6) 拟捐助的合格受赠组织是否为慈善账户持有人或慈善账户顾问的利害关系人（如是，则该捐助建议及相关捐助信息应在本基金会官方网站上予以公开披露）；

Whether the qualified grantee to receive grants is an interested party of the charitable account holder or the charitable account advisor (If so, the grant advice and relevant information shall be disclosed publicly on the official website of the Charity);

- (7) 选择合格受赠组织向社会公众的基本信息披露方式：必须从拟捐助的合格受赠组织提供的信息披露方式中选择一种或多种合格受赠组织通常使用的信息披露方式；

Selection of Qualified Grantees' Methods of Basic Information Disclosure Towards the Public: one or more methods of information disclosure provided by the qualified grantee shall be selected;

- (8) 选择一家具体的“公益项目信息管理服务平台”：必须为拟捐助的合格受赠组织选择一家具体的“公益项目信息管理服务平台”进行信息披露；

Selection of a Specific Information Platform: a specific Information Platform shall be selected by charitable account advisors and be used to disclose information by qualified grantees;

- (9) 选择对合格受赠组织的特殊监督管理服务：可以从“合格受赠组织监督管理服务机构库”中选择一家合格受赠组织监督管理服务机构，对合格受赠组织捐赠财产的使用等进行合法、合规的监督管理；

Selection of Special Supervisory Service Towards the Qualified Grantee: selecting one qualified grantees' supervisory institution from the corresponding database, which shall supervise the legality and compliance of the qualified grantee's use of charitable assets; and

- (10) 针对本基金会《捐助协议》标准文本中未尽事宜，提出该笔捐助建议的慈善账户顾问、本基金会或合格受赠组织可提出一份《补充协议》草案建议，由本基金会捐助管理部门对该《补充协议》草案建议进行审核，审核通过后，双方可就未尽事宜另行签署补充协议。

For other details unspecified in the standard version of the Grant Agreement of the Charity, the charitable account advisor, the Charity or

the qualified grantee may submit a draft proposal of the Supplementary Agreement. After review and approval by the Grant-Making Management Department of the draft proposal, the Charity and the qualified grantee may sign the Supplementary Agreement.

10.2 慈善账户捐助的署名

Signature for Grants

本基金会向合格受赠组织划拨慈善财产时，递爱福（DAF）账户服务系统须向合格受赠组织发送有关附随邮件，慈善账户顾问可以选择下述两种方式之一对邮件进行署名：

The System shall send attached letters to qualified grantees when the Charity makes grants to them. The charitable account advisor may choose one of the following two ways to sign the attached letter:

- (1) 仅以本基金会的名义进行署名（例如，相关资料中可以表述为“此慈善财产由深圳市递爱福公益基金会捐助”）；

In the name of the China DAF Charity only. (For example, the attached letter may be expressed as “This charitable asset is granted by the China DAF Charity”.)

- (2) 以本基金会的名义及慈善账户的名称进行署名，经慈善账户顾问同意的，可以同时披露慈善账户的名称（例如，相关资料中可以表述为“此慈善财产由深圳市递爱福公益基金会【XX】慈善账户捐助”）。

In the name of the China DAF Charity and the charitable account. With the approval of the charitable account advisor, the name of the charitable account may be disclosed. (For example, the attached letter may be expressed as: “This charitable asset is granted by [XX] charitable account of the China DAF Charity”.)

10.3捐助建议的审核

Vetting of the Grant Advice

根据《深圳市递爱福公益基金会捐赠、投资、捐助指引》的有关规定，由本基金会的相关部门或相关人员对慈善账户顾问提出的捐助建议进行审核，审核期限为基金会收到捐助建议之日起的合理时间。本基金会须在上述审核期限内向慈善账户顾问明确作出“批准”或“拒绝”的审核意见。慈善账户顾问一旦提出捐助建议，慈善账户顾问不得撤销该捐助建议。

According to the Guidelines, relevant departments or personnel of the Charity shall vet the grant advice submitted by charitable account advisors. The vetting period will be a reasonable period after the Charity receives the grant advice. The Charity shall explicitly approve or reject the grant advice within this vetting period. Charitable account advisors cannot retract the grant advice once it has been submitted to the Charity.

10.4捐助建议的拒绝

Refusal of Grant Advice

当存在下列情形时，本基金会会有权拒绝慈善账户顾问提出的捐助建议：

The Charity has the right to reject the charitable account advisors' grant advice when the following situations occur:

- (1) 慈善账户顾问不同意本基金会主动指定或更换的相应合格受赠组织监督管理服务机构的服务方案；

Charitable account advisors disagree with the service plan concerning the appointment or change of qualified grantees' supervisory institutions provided by the Charity;

- (2) 当合格受赠组织出现本说明书第 9.4 条“本基金会主动冻结合格受赠组织入库资格的情形”，即便其合格受赠组织入库资格尚未被冻结，本基金会

仍有权拒绝相关慈善账户顾问提出的向其捐助的捐助建议;

When situations in Article 9.4 “The Charity Actively Freezes the Qualification of Qualified Grantees” occur, the Charity has the right to reject the charitable account advisors’ advice on grant to such qualified grantees despite the fact that their qualification has not been frozen;

- (3) 本基金会有不同意慈善账户顾问提出的关于《捐助协议》的补充协议草案，且慈善账户顾问拒绝修改该补充协议草案;

The Charity disagrees with the supplementary agreement draft of the Grant Agreement proposed by charitable account advisors, and charitable account advisors refuse to amend the draft; or

- (4) 其他本基金会有认为应当拒绝的合理情形。

Other situations where the Charity thinks reasonable to reject.

10.5 本基金会有完成捐助后的通知程序

Notification Procedure After Grant

审核通过后，本基金会有即可向合格受赠组织进行捐助。本基金会有完成捐助后，递爱福（DAF）账户服务系统将自动生成一份发送至合格受赠组织的信函邮件，在慈善账户顾问不选择匿名捐助的情况下，该信函邮件将列示慈善账户的相关信息。

The Charity will make a grant to a qualified grantee after approval. After the grant has been made, the System will automatically generate an email that will be sent to the qualified grantee. If the charitable account advisor has not chosen to grant anonymously, the relevant information of the charitable account will be shown in this email.

每一笔捐助完成后，递爱福（DAF）账户服务系统将自动向慈善账户持有人、慈善账户顾问、慈善账户督导员、慈善账户查阅人发送通知邮件（或以其他方

式进行通知), 具体联系方式以递爱福 (DAF) 账户服务系统中预留的信息为准。

After completion of each grant, the System will automatically send emails (or notification through other methods) according to the contact information stored in the System, to charitable account holders, charitable account advisors, charitable account supervisors, and charitable account reviewers.

10.6 为满足基金会年度支出要求的方案

Solutions to Meeting the Requirements on Annual Expenditures for the Charity

根据《基金会管理条例》第 29 条第 1 款及《关于慈善组织开展慈善活动年度支出和管理费用的规定》第 8 条、第 10 条的有关内容¹⁵, 针对非公募基金会

¹⁵ 《关于慈善组织开展慈善活动年度支出和管理费用的规定》第八条 慈善组织中不具有公开募捐资格的基金会, 年度慈善活动支出和年度管理费用按照以下标准执行:

Article 8 of the *Rule on Annual Expenditure and Management Expenses of Conducting Charitable Activities for Charitable Organizations* reads:

The annual expenditures for charitable activities and the annual administration expenses of a foundation unqualified for fundraising from the public among charitable organizations shall be governed by the following standards:

(一) 上年末净资产高于 6000 万元 (含本数) 人民币的, 年度慈善活动支出不得低于上年末净资产的百分之六; 年度管理费用不得高于当年总支出的百分之十二;

1. Where its net assets at the end of the previous year are more than RMB 60 million (including the figure mentioned therein), its annual expenditures for charitable activities shall not be less than 6% of its net assets at the end of the previous year, and its annual administration expenses shall not be more than 12% of its total expenditures in the current year.

(二) 上年末净资产低于 6000 万元高于 800 万元 (含本数) 人民币的, 年度慈善活动支出不得低于上年末净资产的百分之六; 年度管理费用不得高于当年总支出的百分之十三;

2. Where its net assets at the end of the previous year are not less than RMB 8 million (including the figure mentioned therein) and not more than RMB 60 million, its annual expenditures for charitable activities shall not be less than 6% of its net assets at the end of the previous year, and its annual administration expenses shall not be more than 13% of its total expenditures in the current year.

(三) 上年末净资产低于 800 万元高于 400 万元 (含本数) 人民币的, 年度慈善活动支出不得低于上年末净资产的百分之七; 年度管理费用不得高于当年总支出的百分之十五;

3. Where its net assets at the end of the previous year are not less than RMB 4 million (including the figure mentioned therein) and not more than RMB 8 million, its annual expenditures for charitable activities shall not be less than 7% of its net assets at the end of the previous year, and its annual administration expenses shall not be more than 15% of its total expenditures in the current year.

(四) 上年末净资产低于 400 万元人民币的, 年度慈善活动支出不得低于上年末净资产的百分之八; 年度管理费用不得高于当年总支出的百分之二十。

4. Where its net assets at the end of the previous year are less than RMB 4 million, its annual expenditures for charitable activities shall not be less than 8% of its net assets at the end of the previous year, and its annual administration expenses shall not be more than 20% of its total expenditures in the current year.

第十条 计算年度慈善活动支出比例时, 可以用前三年收入平均数代替上年总收入, 用前三年年末净资产平均数代替上年末净资产。

Article 10: When calculating the proportion of annual expenditures for charitable activities, the average income of the last three years may be used to substitute the total income in the previous year, and average year-end net assets of the

上年末净资产总额或前三年年末净资产平均数的不同，慈善组织开展慈善活动的年度支出和管理费用也有不同标准的要求。

According to Article 29 Paragraph 1 of the *Regulation on Foundation Administration* and Articles 8 and 10¹⁶ of the *Regulation on Annual Expenditure and Management Expenses of Conducting Charitable Activities for Charitable Organizations*, there are different requirements for the annual expenditures and management expenses of conducting charitable activities due to the different non-public charity's total net assets in the previous year or the average net assets in the previous three years.

“为满足基金会年度支出要求的方案”的具体内容由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。慈善账户持有人成功开设慈善账户，视为慈善账户持有人及其指定的慈善账户顾问已经知悉并同意《深圳市递爱福公益基金会捐赠、投资、捐助指引》所确定的“为满足基金会年度支出要求的方案”。

The detailed contents of the “Solutions to Meeting the Requirements on Annual Expenditure for the Charity” are elaborated on in the Guidelines. When charitable account holders open charitable accounts, they and the charitable account advisors appointed by them, are deemed as having known and agreed to the “Solutions to Meeting the Requirements on Annual Expenditure for the Charity” as determined in accordance with the Guidelines.

10.7 合格受赠组织未按照捐助协议的约定使用财产或有其他严重违约情形

Qualified Grantees Fail to Use the Property According to the Grant Agreement or Materially Breach That Agreement

last three years may be used to substitute the net assets at the end of the previous year.

合格受赠组织未按照捐助协议的约定使用财产或有其他严重违约情形时，关于本基金会的法定救济及单方解约权等具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》、《捐助协议》（标准文本）予以详细规定。

Specific rules regarding the unilateral right to rescind the agreement and legal remedies of the Charity when a qualified grantee fails to use the property according to the Grant Agreement or otherwise materially breaches that agreement are elaborated on in the Guidelines and the standard version of the Grant Agreement.

11 建立向合格受赠组织捐助后的多层次监督管理服务制度

Post-Grant Multi-Level Supervision Service System

11.1 合格受赠组织的信息披露

Information Disclosure Conducted by Qualified Grantees

合格受赠组织信息披露的具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

Detailed contents of information disclosure conducted by qualified grantees are elaborated on in the Guidelines.

11.2 本基金会推动“公益项目信息管理服务平台”的建立

Promotion of the Establishment of Information Platforms

为了提高公益组织的公信力，透明化披露与公益项目有关的现金流、信息流，本基金会将联合或推动其他相关方共同建立一家或多家“公益项目信息管理服务平台”，具体内容在《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

In order to increase the accountability of charitable organizations and transparently disclose the cash flow and information flow related to charitable projects, the Charity, together with other relevant parties, will establish one or more Public

Welfare Project Information Management Service Platforms or encourage other parties to do so. Detailed contents are elaborated on in the Guidelines.

11.3 本基金会推动“合格受赠组织监督管理服务机构库”的建立

Database of Qualified Grantees' Supervisory Institutions

鉴于本基金会主要定位于为捐赠人提供战略慈善服务的捐助型基金，不负责管理及运营具体的慈善项目，但为了便于更好地服务合格捐赠人，进一步透明化披露合格受赠组织的捐赠财产使用的现金流、信息流，对合格受赠组织捐赠财产的使用进行合法、合规地监督管理，本基金会将积极推动组建“合格受赠组织监督管理服务机构库”，具体内容在《深圳市递爱福公益基金会捐赠、投资、捐助指引》予以详细规定。

The Charity positions itself as a grant-making charity focusing on providing donors with strategic charitable services, rather than an operational foundation focusing on the management and operation of specific charitable projects. However, in order to better serve qualified donors, to further facilitate transparent disclosure of cash flow and information flow of the use of assets granted to the qualified grantees, as well as to legally and compliantly supervise the use of assets granted to qualified grantees, the Charity will actively promote the establishment of the database of qualified grantees' supervisory institutions, which are elaborated on in the Guidelines.

12 慈善信托

Charitable Trust

12.1 设立慈善信托的目的

Purpose of Establishing a Charitable Trust

慈善信托具有资产独立性、监管严控性等优良的公益前景和灵活性强、安全、永续等信托制度优势，然而，中国慈善信托尚处于起步阶段，各项操作规则和税收优惠政策尚不完善，有待建立更为科学有效的管理架构和完备有力的社

会支持体系，鉴于此，随着慈善信托法律制度和公共政策的不断完善，在条件成熟时，根据《中华人民共和国慈善法》《中华人民共和国信托法》和《慈善信托管理办法》《广东省民政厅、中国银行保险监督管理委员会广东监管局关于慈善信托管理工作的实施细则》（以下简称“《慈善信托管理工作的实施细则》”）等有关法律法规的规定，本基金会将探索启动慈善信托的新模式。

The charitable trust has excellent public welfare prospects that are derived from the isolation of assets, tight regulatory oversight, etc., and has trusteeship advantages such as flexibility, safety, and sustainability, etc. However, the development of charitable trusts in China is still in the preliminary stage, and the operating rules and preferential taxation policies are not perfect. In addition, a more scientific and effective management structure, as well as a complete social support system is yet to be established. Therefore, with the continuous improvement of the charitable trust's legal framework and public policy, at a time when conditions are favorable, the Charity may explore a new model of charitable trusts in accordance with the *Charity Law*, the *Trust Law of People's Republic of China*, *Measures on the Administration of the Charitable Trust*, the *Implementation Regulations on Administration of Charitable Trusts by the Civil Affairs Department of Guangdong Province* and the *Guangdong Regulatory Department of the China Banking and Insurance Regulatory Commission* (hereinafter the '*Implementation Regulations on Administration of Charitable Trusts*') and other relevant laws and regulations.

12.2 慈善信托的设立

Establishment of a Charitable Trust

12.2.1 慈善信托目的：设立慈善信托，必须有合法的慈善信托目的。以开展下列慈善活动为目的而设立的信托，属于慈善信托：（一）扶贫、济困；（二）扶老、救孤、恤病、助残、优抚；（三）救助自然灾害、事故灾难和公共卫生事件等突发事件造成的损害；（四）促进教育、科学、文

化、卫生、体育等事业的发展；（五）防治污染和其他公害，保护和改善生态环境；（六）符合《慈善法》规定的其他公益活动。

Purposes of a Charitable Trust: A legally-founded charitable trust shall pursue legitimate purposes. A trust established for the purpose of carrying out the following charitable activities shall be classified as a charitable trust: (1) relief of the poor and the distressed; (2) relief of the underprivileged, such as the elderly, orphans, the sick and the disabled, and compensation to special groups of people for their contribution to the nation; (3) disaster relief for damages and losses caused by natural disasters, disastrous accidents or public sanitary incidents and other emergencies; (4) advancement of education, science, health, culture and sports; (5) prevention and control of environmental pollution and other public hazards in order to protect and improve the natural environment; (6) organizing charitable activities in accordance with the *Charity Law*.

12.2.2 慈善信托的相关方

Relevant Parties of the Charitable Trust

（1）慈善信托的委托人：慈善信托的委托人应当是具有完全民事行为能力能力的自然人、法人或者依法成立的其他组织。

Settlor of the Charitable Trust: The settlor of the charitable trust shall be an individual with full legal capacity, a legal person or a legally-founded unincorporated organization.

（2）慈善信托的受托人：慈善信托的受托人可以由委托人确定其信赖的慈善组织或者信托公司担任。同一慈善信托可以有一个、两个或多个受托人。

Trustee of the Charitable Trust: The trustee may be a charitable organization, or a trust company determined by the settlor. A charitable trust may have one, two or multiple trustees.

- (3) **慈善信托的受益人:** 慈善信托的受益人是指在慈善信托中享有信托受益的自然人、法人、依法成立的组织以及其他受益主体。慈善信托的委托人不得指定或者变相指定与委托人或受托人具有利害关系的人作为受益人。利害关系人是指具有关联关系或互有其他实质控制影响的自然人、法人或者依法成立的其他组织等。

Beneficiary of the Charitable Trust: The beneficiary of the charitable trust refers to the individual, legal person or legally-founded organization and other entities receiving the benefits of the trust property. The settlor shall not designate interested parties of the settlor or the trustee to be the beneficiary of the charitable trust, even in a disguised manner. The interested parties hereof refer to individuals, legal persons or other legally-founded organizations that maintain a relationship with the target party or have the ability to control or exercise significant influence over such party.

- (4) **慈善信托的保管人:** 慈善信托的保管人是指慈善信托专用资金账户所在的商业银行或负责保管非资金信托财产的自然人、法人或依法成立的其他组织。保管人应当严格将信托财产与自有财产分别管理。

Custodian of the Charitable Trust: The custodian of the charitable trust refers to the commercial bank in which the charitable trust account is opened, or the individual, legal person or legally-founded organization responsible for administration of the non-fund trust

properties. The custodian shall manage the trust properties and their own private properties in a strictly separate manner.

- (5) **慈善信托的事务执行人:** 慈善信托的事务执行人是指受托人应当自己处理慈善信托事务，但信托文件另有规定或有不得已事由，依法委托第三方代理的慈善组织、信托公司或依法成立的其他组织。

Administrator of the Charitable Trust: The trustee shall administer trust affairs by themselves; however, a third-party charitable organization, trust company or other legally-founded organization may be commissioned by the trustee as administrator of the charitable trust when it is required by the trust documents or due to unavoidable issues.

- (6) **慈善信托监察人:** 慈善信托的委托人根据需要，可以确定信托监察人。信托监察人对受托人的行为进行监督，依法维护委托人和受益人的权益。信托监察人发现受托人违反信托义务或者难以履行职责的，应当向委托人报告，并有权以自己的名义向人民法院提起诉讼。

Supervisor of the Charitable Trust: The supervisor may be determined by the settlor based on necessity. The supervisor of the charitable trust shall supervise the trustee in order to protect the legal interests of the settlor and the beneficiary. The supervisor shall report to the settlor if they find that the trustee does not or cannot fulfill their fiduciary duty, and the supervisor is entitled to bring a case to the court.

12.2.3 书面形式设立慈善信托: 设立慈善信托、确定受托人和信托监察人，应当采取书面形式。书面形式包括信托合同、遗嘱或者法律、行政法规规

定的其他书面文件等。慈善信托文件应当载明下列事项：（一）慈善信托名称；（二）慈善信托目的；（三）委托人、受托人的姓名或者名称、住所、权利和义务，有两个或两个以上受托人的需明确职责和分工；保管人的名称、住所；如设置信托监察人的，信托监察人的姓名或者名称、住所、设置方式、权利和义务；如设置信托事务执行人的，信托事务执行人的名称、住所、权利和义务。（四）受益人范围及选定的程序和方法；（五）信托财产的范围、种类、数额、状况、管理方法和损失追偿办法；（六）年度慈善支出的比例或数额；（七）信息披露的内容和方式；（八）受益人取得信托利益的形式和方法；（九）信托报酬、第三方保管费及其他应由信托财产及其收益承担的费用收取标准和方法。此外，还应当载明信托期限、更换受托人的选任方式、信托终止事由和信托终止时剩余财产清算处置、争议解决方式等事项。

Establishing a Charitable Trust in Writing: The establishment of a charitable trust and the determination of trustee and trust supervisor shall be conducted in writing, including the trust agreement, the will or other written work required by laws and regulations. The charitable trust documents shall include: (1) the name of the charitable trust; (2) the purpose of the charitable trust; (3) the name, address, rights and obligations of the settlor and the trustee, and the respective obligations of the trustee shall be specified when there is more than one trustee; the name and address of the keeper; the name, address, the way of determination, rights and obligations of the charitable trust supervisor if appointed; the name, address, rights and obligations of the charitable trust administrator if appointed; (4) the scope and the procedure of appointment of the beneficiary of the charitable trust; (5) the scope, kind, amount, status, and rules concerning administration and compensation of trust properties; (6) the percentage or the amount of the annual charitable expenditure; (7) the content and the method of information disclosure; (8)

the manner and the method by which the beneficiary will receive trust benefits; and (9) the standard and methods for charges regarding trust remuneration, custodial fees due for third parties and other expenditures which shall be paid by the trust property and its benefits. Moreover, issues regarding the term of the trust, the procedure for changing the trustee, the causes and the subsequent liquidation process for the termination of the trust, and the method of dispute resolution shall also be specified.

12.3 慈善信托财产的管理

Management of the Charitable Trust Property

12.3.1 慈善信托财产的要求：本基金设立慈善信托，慈善信托货币财产须大于 30 万元人民币，慈善信托非货币财产（如股权）的初始价值由本基金另行灵活约定。

Requirements of Charitable Trust Property: To establish a charitable trust, monetary assets in such charitable trust shall be above RMB 300,000 Yuan, and the primary value of non-monetary assets (such as equity interests) in the charitable trust shall be flexibly determined by the Charity.

12.3.2 委托人的合法财产：根据《慈善信托管理工作的实施细则》第十四条的规定，委托人用于设立慈善信托的财产必须是其合法所有的财产，包括合法的财产权利。

Settlor's Lawful Assets: In accordance with the Article 14 of the *Implementation Regulations on Administration of Charitable Trust*, the settlor shall have ownership and property rights over the properties upon which the charitable trust is to be established.

12.3.3 严格遵守主管部门的规定：由于慈善信托的主管机关为当地民政部门，本基金会以慈善信托受托人身份开展慈善信托业务时，将严格遵守主管部门的规定，接受主管部门的指导。

Strictly Abiding by the Rules of the Authorities: As the local civil affairs departments are the governing authority of the charitable trust, the Charity will serve as trustee to conduct charitable trust business, and will accept and strictly abide by the rules and the guidance of competent authorities.

12.3.4 慈善信托财产的独立性：慈善信托财产与受托人固有财产相区别，本基金作为慈善信托受托人时，不得将慈善信托财产转为其固有财产。任何组织和个人不得私分、挪用、截留或者侵占慈善信托财产。

Independence of Charitable Trust Property: The charitable trust property is independent from the property owned by the trustee. When serving as the trustee, the Charity shall not convert the charitable trust property into its own property. No organization or individual shall secretly share, misappropriate, withhold or embezzle the charitable trust property.

12.3.5 用于慈善目的：慈善信托财产及其收益，应当全部用于慈善目的。本基金作为慈善信托受托人时，除依法取得信托报酬外，不得利用慈善信托财产为自己谋取利益。

For Charitable Purpose: The entirety of the charitable trust property and its benefits shall be used for charitable purposes only. The Charity, as the trustee, shall not use the charitable trust property for its own interests, except for when legally obtaining trust remuneration.

12.3.6 谨慎管理：本基金作为慈善信托受托人时，应当按照信托目的管理和处分信托财产，恪尽职守，履行诚信、谨慎管理的义务。

Prudential Management: When managing and disposing of the trust property, the Charity, as the trustee, shall fulfill its fiduciary duties and perform its obligations in good faith and through prudent management in accordance with the purpose of the trust.

12.3.7 定期报告: 本基金作为慈善信托受托人时, 应当根据信托文件和信托委托人的要求, 及时向信托委托人报告信托事务处理情况、信托财产管理使用情况。本基金应当每年至少一次将信托事务处理情况及财务状况向其备案的民政部门报告, 并向社会公开。

Regular Reporting: The Charity, as the trustee, shall, according to the trust documents and the settlor's requirements, report the situation of trust affairs and the management and use of trust property to the settlor in a timely manner. The Charity shall, at least once a year, report the results of the handling of trust affairs and the financial status of the trust to the civil affairs department where it has been recorded, and publicly disclose the aforementioned information.

12.3.8 受托人的报酬: 本基金作为慈善信托受托人时, 有权依照信托文件的约定取得报酬, 除约定报酬外, 不得利用慈善信托财产为自己谋取利益。约定的报酬经委托人、受托人协商同意并签订补充协议, 可以增减其数额, 并由受托人书面报告备案民政部门。

Remuneration of the Trustee: The Charity, as the trustee, shall not use the charitable trust property for its own interests, except for when legally obtaining trustee remuneration in accordance with charitable trust documents. The amount of trustee remuneration may be changed if agreed upon by the settlor and the trustee, and stipulated in the supplemental agreement, which shall be reported to and registered in the civil affairs department.

12.3.9 基金会慈善活动支出及管理费用的规定不适用于慈善信托：《慈善组织开展慈善活动年度支出和管理费用的规定》中对基金会慈善活动年度支出及年度管理费用的要求，不适用于慈善信托。

Rules About the Charity's Expenditures on Charitable Activities and Administration Expenses Are Not Applicable to Charitable Trust: The requirements regarding annual expenditure for conducting charitable activities and annual administration expenses of the Charity as specified in the *Provisions on the Annual Expenditures for Conducting Charitable Activities and Administration Expenses of Charitable Organizations*, do not apply to such charitable trust.

12.4 确定慈善信托监察人

Determination of the Charitable Trust Supervisor

12.4.1 确定信托监察人的原因：由于慈善信托的受益人在获得信托受益权之前是非特定的、不明确的，与信托委托人没有利害关系，因此民事或营业信托中受益人对受托人的监督在慈善信托中很难实现。为弥补受益人监督的“缺位”，慈善信托设置了信托监察人，对受托人管理信托的行为进行监督，保证慈善信托目的的实现。

Reasons for the Determination of the Supervisor: Due to the fact that the beneficiaries of charitable trusts are nonspecific and uncertain before gaining the beneficial rights of the trust and they have no relationship of interest with settlors, it is difficult to achieve the supervision of the trustees by the beneficiaries as is possible in civil or commercial trusts. In order to fill the vacancy of a supervising beneficiary, the charitable trust establishes the position of the supervisor to supervise the trustees' management of the charitable trust and ensure the realization of the charitable trust purpose.

12.4.2 信托监察人的确定: 根据《慈善法》第四十九条第一款的规定, 慈善信托的委托人根据需要, 可以确定信托监察人。因此, 本基金会设立慈善信托时, 将充分尊重信托委托人的意愿, 慈善信托的委托人认为需要的, 可以设定信托监察人。

Determination of the Supervisor: According to Article 49 Paragraph 1 of the *Charity Law*, the settlor of a charitable trust may appoint a supervisor as required. Therefore, the Charity will fully respect the wishes of the settlor of a charitable trust. If the settlor thinks it is necessary, a supervisor may be appointed.

12.4.3 信托监察人的范围: 有完全民事行为能力的自然人、法人或非法人组织都可以担任信托监察人。信托监察人既可以由一人担任, 也可以由数人担任。本基金会建议信托监察人由会计师事务所、律师事务所或其他慈善组织单独担任。

Scope of the Supervisor: Individuals with full legal capacity for civil acts, legal persons or unincorporated organizations may act as the supervisor. The supervisor may consist of one person or several persons. The Charity recommends the position of a supervisor to be served by an accounting firm, a law firm or a charitable organization alone.

12.4.4 信托监察人的职责: 根据《慈善法》第四十九条第二款的规定, 信托监察人对受托人的行为进行监督, 依法维护委托人和受益人的权益。信托监察人发现受托人违反信托义务或者难以履行职责的, 应当向信托委托人报告, 并有权以自己的名义向人民法院提起诉讼。

Duties of Supervisor: According to Article 49 Paragraph 2 of the *Charity Law*, the supervisor shall supervise the conduct of the trustee and protect the rights and interests of the settlor and the beneficiary in accordance with the law. If the supervisor finds that the trustee does not or cannot fulfill its

responsibility, the supervisor shall report to the settlor and is entitled to take the case to court in their own name.

12.4.5 信托监察人的报酬：慈善信托受托人和/或监察人的报酬，依照信托当事人的意愿，在信托文件中约定。

Remuneration of the Supervisor: The remuneration of the trustee and/or supervisor of the charitable trust shall be determined in the trust document in accordance with the wishes of the parties to the trust.

12.4.6 制定《信托监察人工作指引》：在国家相关规范出台之前，关于信托监察人的忠实注意义务、信托监察人的组成、信托监察人的议事规则、信托监察人的辞任及其违反义务的变更等，基金会理事会执行委员会将制定《信托监察人工作指引》进行规范。

Formulating the Work Guidelines for Trust Supervisors: Prior to the promulgation of relevant laws and regulations, the fiduciary duties, the composition, the rules and procedures, resignation, and the change of supervisors shall be regulated by the Work Guidelines for Trust Supervisors formulated by the Executive Committee of the Board of Directors of the Charity.

12.5 慈善信托委托人开设慈善账户

Settlor of the Charitable Trust Opens a Charitable Account

12.5.1 慈善信托委托人开设的慈善账户的命名：在慈善信托业务中（包括以股权设立慈善信托），慈善信托各方须在《慈善信托合同》中书面约定，由慈善信托委托人申请开设慈善账户，该慈善账户将作为慈善信托业务下的独立慈善信托账户，不得与捐赠人开设的慈善捐赠账户相混淆。慈善信托委托人须对慈善信托账户进行命名，账户名称的后缀应为

“XX 慈善信托账户”,具体可参照本说明书第 3.2.2 条“为慈善账户命名”的规定。

Naming the Charitable Account Opened by the Settlor of the Charitable

Trust: In the business of charitable trust (including equity interest charitable trust), the parties of the charitable trust shall sign the Charitable Trust Agreement which stipulates, among other things, that the settlor of a charitable trust may apply to open a charitable account, and such charitable account shall be an independent charitable trust account under the charitable trust business, and shall not be mixed up with the charitable account opened by the donor for contributions. The settlor of the charitable trust account shall name the charitable trust account, and the name of the charitable trust account shall end with “XX Charitable Trust Account”. For the naming requirements, please refer to Article 3.2.2 of the Contribution Prospectus.

12.5.2 慈善信托账户的相关参与人员: 慈善信托各方须在《慈善信托合同》中书面约定如下内容: 开设的慈善信托账户持有人须为“【XX】慈善信托”。该慈善信托账户顾问须为本基金会秘书长办公会指定的相关人员或慈善信托委托人推荐的除慈善信托委托人外的第三人。

Relevant Parties of the Charitable Trust Accounts: The relevant parties of the charitable trust shall agree to the following issues in the Charitable Trust Agreement: the “XX Charitable Trust” shall be the charitable trust account holder of the established charitable trust account. Either the relevant staff appointed at the Secretary-General’s Staff Meeting, or a third party other than the settlor that has been recommended by the settlor of the charitable trust shall be the charitable trust account advisor.

12.6 将慈善信托相关文件向民政部门备案

Record-Filing with the Civil Affairs Department

12.6.1 慈善信托文件签订之日起七日内备案：由本基金会作为受托人将资金设立慈善信托后，本基金会须在慈善信托文件签订之日起七日内，将相关文件向本基金会所在地县级以上人民政府民政部门备案。未按规定将相关文件报民政部门备案的，不享受税收优惠。

Record-Filing Within Seven Days of the Execution of Charitable Trust Documents: After establishing the charitable trust with the fund as a trustee, the Charity shall, within seven days of the execution of charitable trust documents, file a record with the civil affairs department of the people's government above the county level where the Charity is located. Anyone that fails to submit relevant documents to the civil affairs department for record-filing as prescribed cannot claim any tax benefits.

12.6.2 同一慈善信托有两个或两个以上受托人的备案：同一慈善信托有两个或两个以上受托人的，委托人应当确定其中一个承担主要受托管理责任的受托人按照《慈善信托管理工作的实施细则》的规定进行备案。受托人分别在不同所在地的，备案的民政部门应当将备案信息与其他受托人所在地的人民政府民政部门共享。

Record-Filing When a Charitable Trust Has Two or More Trustees: When a charitable trust has two or more trustees, the settlor shall determine one of the trustees to be primarily responsible for the management of the trust, and to make the record-filing in accordance with the *Implementation Regulations on Administration of Charitable Trust*. If multiple trustees are located in different places, record-filing information shall be shared among the civil affairs departments where these trustees are located.

12.6.3 备案须提交的材料：本基金会作为慈善信托的受托人向民政部门申请备案时，应当提交以下书面材料：（一）备案申请书；（二）委托人身份证明（复印件）和关于信托财产合法性的声明；（三）担任受托人的

信托公司的金融许可证或慈善组织准予登记或予以认定的证明材料（复印件）；（四）信托文件；（五）开立慈善信托专用资金账户证明、商业银行资金保管协议，非资金信托除外；（六）信托财产交付的证明材料（复印件）；（七）其他材料。以上材料一式四份，由受托人提交履行备案职责的民政部门。

Materials for Record-Filing: When the Charity serves as the trustee of the charitable trust and files a record with the civil affairs department, the following written materials shall be provided: (1) an application for record-filing; (2) (a photocopy of) proof of identification of the settlor and a statement on the legitimacy of the trust property; (3) for the trustee, (a photocopy of) the financial license of the trust company or the written document concerning the registration or the qualification of a charitable organization; (4) the trust document; (5) proof of opening of a specific account for the charitable trust and a fund custody agreement with a commercial bank, excluding in the case of a non-capital trust; (6) (a photocopy of) the certification materials proving the delivery of the trust property; and (7) other materials. Four copies shall be made of the aforementioned materials and shall be submitted by the trustee to the civil affairs department conducting the record-filing.

12.7 慈善信托财产单独记账

Separate Accounting of Charitable Trust Property

参考对本基金会慈善账户的管理模式，本基金会项下各慈善信托也设立独立账户，进行单独管理、单独记账、单独核算。

With reference to the management of the Charity's charitable accounts, each charitable trust shall establish an independent account, which shall be managed separately with separate bookkeeping and balance calculations.

12.8 关于慈善信托的设立、慈善信托的备案、慈善信托财产的管理和处分、慈善信托的变更和终止、监督管理和社会公开等详细内容，本基金会将参照《慈善信托管理工作的实施细则》的规定执行。

The Charity shall refer to the *Implementation Regulations on Administration of Charitable Trust* on issues concerning the establishment, record-filing, management and disposal of the property, change and termination, supervision and public disclosure of the charitable trust.

13 递爱福（DAF）账户服务系统基本介绍

DAF Account Service System

13.1 “递爱福（DAF）账户服务系统”的用户及核心功能

Users and Main Functions of the System

“递爱福（DAF）账户服务系统”是本基金会的主要业务及管理系统，主要面向基金会的内部管理人员、战略合作伙伴、被推荐的合格捐赠人、第三方捐赠人、合格捐赠人资格预审员、慈善账户持有人、慈善账户顾问、慈善账户查阅人、慈善账户督导员、慈善专家顾问、合格受赠组织等相关人员或组织。该系统能够实现多方主体间的信息交互，并提供与捐赠、投资、捐助以及捐助后的监督管理等相关的服务与管理，从而实现本基金会对所开展的慈善活动进行账户化、流程化以及系统化的管理。

The System, as the main business management system of the Charity, is mainly open to relevant personnel and organizations, such as, the internal management staff of the Charity, Strategic Cooperation Partners, recommended qualified donors, third-party donors, donor qualification examiners, charitable account holders, charitable account advisors, charitable account reviewers, charitable account supervisors, philanthropic expert consultants and qualified grantees. The System enables multiple parties to exchange information and provides them with management

services related to contribution, investment, granting and post-grant supervision, in order to facilitate the arrangement and management of the charitable activities through different accounts and processes in a systematic way.

13.2“递爱福（DAF）账户服务系统”的基本结构

Basic Structure of the System

“递爱福（DAF）账户服务系统”的设计思路为“基于不同的角色性质设计不同的系统，并在不同的系统中为相应角色配置所需要的功能模块”。“递爱福（DAF）账户服务系统”目前由四个子系统组成，分别是：递爱福（DAF）慈善账户相关方登录系统、递爱福（DAF）战略合作伙伴注册/登录系统、递爱福（DAF）合格受赠组织注册/登录系统以及递爱福（DAF）运营管理系统。

The System adopts a separate management method and divides various users into different modules in accordance with their different roles. The System currently consists of four sub-systems, which are the DAF relevant parties of charitable accounts login system, the DAF Strategic Cooperation Partners registration and login system, the DAF qualified grantees registration and login system and the DAF operation management system.

13.2.1 “递爱福（DAF）慈善账户相关方登录系统”

DAF Relevant Parties of Charitable Accounts Login System

递爱福（DAF）慈善账户相关方登录系统主要服务于慈善账户的不同参与方，即慈善账户持有人（合格捐赠人）、慈善账户顾问、慈善账户查阅人、第三方捐赠人（但不包括慈善账户督导员），以便其开展与开设慈善账户、捐赠、投资、捐助、慈善财产互转等慈善活动。为了符合捐赠人特定化的要求，满足监管部门对非公募基金会募集捐赠财产的要求，本基金会官方网站未开放合格捐赠人的注册，捐赠用户需经本基金会的战略发展咨询委员会成员（慈善专家顾问、本基金会的战略合作伙伴）

或本基金会的工作人员的推荐，按照审批流程，取得合格捐赠人资格，填写专属注册码，完成合格捐赠人资格的在线确认，始得开立相应的慈善账户。

The DAF relevant parties of charitable accounts login system mainly serves the different parties of charitable accounts, namely, charitable account holders (qualified donors), charitable account advisors, charitable account reviewers, and third-party donors (excluding charitable account supervisors), to conduct charitable activities related to the opening of charitable accounts, contributing, investing, granting, and transferring of charitable assets. In order to ensure the particularized sources of the donors and meet the requirements set by the supervisory authorities on fundraising by charities without the public fundraising qualification, the signup page is not available on the Charity's official website. Potential donors shall be recommended by the members of the Strategic Development Advisory Committee (philanthropic expert consultants and Strategic Cooperation Partners) or the staff of the Charity, obtain the qualification as qualified donors, fill in exclusive registration codes, confirm their qualification online, and start to open charitable accounts.

13.2.2 “递爱福（DAF）战略合作伙伴注册/登录系统”

DAF Strategic Cooperation Partners Registration and Login System

递爱福（DAF）战略合作伙伴注册/登录系统主要服务于与本基金会建立了慈善领域的战略合作关系并签订了《深圳市递爱福公益基金会战略合作协议标准文本》的战略合作伙伴，包括但不限于投资管理机构、非营利组织及其他适格机构。在该注册/登录系统中，战略合作伙伴可以在注册流程中指定相应的推荐人（本基金会官方网站所公示的合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问可作为该战略合作伙伴

的推荐人), 由该名推荐人为其成为本基金会的战略合作伙伴出具推荐意见。在该战略合作伙伴获得签约资格后, 即可在系统中启动《深圳市递爱福公益基金会战略合作协议标准文本》的签约流程。

The DAF Strategic Cooperation Partners registration and login system mainly serves Strategic Cooperation Partners that have established a strategic cooperation relationship in the field of philanthropy with the Charity by signing the Strategic Cooperation Agreement, including but not limited to investment management organizations, non-profit organizations and other qualified organizations. In this registration and login system, Strategic Cooperation Partners may appoint recommenders (qualified donor examiners, charitable account supervisors, and philanthropic expert consultants may serve as their recommenders) to issue recommendations for their sign-up. After obtaining the qualification to sign agreements with the Charity, Strategic Cooperation Partners may initiate the process of signing the Strategic Cooperation Agreement.

13.2.3 “递爱福 (DAF) 合格受赠组织注册/登录系统”

DAF Qualified Grantees Registration and Login System

递爱福 (DAF) 合格受赠组织注册/登录系统主要服务于通过本基金会入库审核的受赠组织。潜在的受赠组织可在本基金会官方网站公示的合格受赠组织入库评审机构库中选择、指定一家具体的第三方机构对其入库进行资格预审, 并在通过预审后, 选择、指定一名具体的律师类慈善专家顾问对其进行复核, 从而取得本基金会的合格受赠组织入库资格。在本基金会授予合格受赠组织入库资格后, 慈善账户顾问可提出向该合格受赠组织捐助的建议。

The DAF qualified grantees registration and login system mainly serves grantees that have passed the qualification vetting process. Potential grantees

may select a specific third-party organization from the database of qualified grantees' assessment institutions disclosed on the official website of the Charity to conduct the qualification vetting, after which it needs to select a specific practicing-lawyer philanthropic expert consultant to conduct review, in order to obtain the qualification as qualified grantees. After the Charity grants the qualification to qualified grantees, the charitable account advisors may advise the making of grants to those qualified grantees.

13.2.4 “递爱福 (DAF) 运营管理系统”

DAF Operation Management System

递爱福 (DAF) 运营管理系统主要服务于本基金会的内部管理人员及其他具有审核权限的人员, 上述人员可登录递爱福 (DAF) 运营管理系统, 根据《深圳市递爱福公益基金会捐赠、投资、捐助指引》的规定, 在该系统中对用户或相关慈善活动进行管理、审批。

The DAF operation management system mainly serves the internal management staff of the Charity and other personnel that have approval authority. They may log into the DAF operation management system to manage or approve both users and relevant charitable activities in accordance with the Guidelines.

(1) 本基金会的内部管理人员可登录递爱福 (DAF) 运营管理系统:

本基金会的内部管理人员可以在本基金会官方网站的“注册/登录”页面, 通过点击右侧“已注册用户的登录-专业人员登录-合格捐赠人资格预审员/慈善账户督导员/慈善专家顾问登录”的入口, 在跳转出的“递爱福 (DAF) 运营管理系统”的页面登录; 待未来本基金会内网完成开发后, 本基金会的内部管理人员可从内网直接登录。

The Internal Management Staff of the Charity Can Log in to the

DAF Operation Management System: The internal management staff of the Charity can click on the “Login – Professionals – Donor Qualification Examiners/ Charitable Account Supervisors/ Philanthropic Expert Consultants” button on the right side of the signup and login page on the Charity’s official website, and then log in to the DAF operation management system on the pop-up page. After the Charity’s Intranet has been developed in the future, the internal management staff can log in directly on the Intranet.

- (2) **具有审核权限的人员可登录递爱福 (DAF) 运营管理系统:** 尽管合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问等具有审核权限的人员并非本基金会的内部管理人员, 为了便于其履行相关职责, 合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问可以在本基金会官方网站的“注册/登录”页面, 通过点击右侧“已注册用户的登录-专业人员登录-合格捐赠人资格预审员/慈善账户督导员/慈善专家顾问登录”的入口, 在跳转出的“递爱福 (DAF) 运营管理系统”的页面登录。

Personnel with Approval Authority Can Log in to the DAF Operation Management System: Although donor qualification examiners, charitable account supervisors, and philanthropic expert consultants are not internal management staff of the Charity, in order to perform their duties, they can click on the “Login – Professionals – Donor Qualification Examiners/ Charitable Account Supervisors/ Philanthropic Expert Consultants” button on the right side of the signup and login page on the Charity’s official website, and then log in to the DAF operation management system on the pop-up page.

13.3关于合格捐赠人资格预审员、慈善账户督导员以及慈善专家顾问入库登记的系统使用说明

Instructions on the System for the Registration of Database Admission of Donor Qualification Examiners, Charitable Account Supervisors, and Philanthropic Expert Consultants

依据《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》第 4.1 条的规定，战略合作伙伴指定的合格捐赠人资格预审员、慈善账户持有人提名的慈善账户督导员以及本基金会邀请的慈善专家顾问，需按《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》的有关规定完成相应的入库登记。申请担任合格捐赠人资格预审员、慈善账户督导员或者慈善账户顾问的申请人须分别在递爱福（DAF）账户服务系统进行如下操作：

In accordance with Article 4.1 of the Administrative Measures for Admission of Professionals into the Databases, donor qualification examiners appointed by Strategic Cooperation Partners, charitable account supervisors nominated by charitable account holders, and philanthropic expert consultants invited by the Charity shall complete relevant registration of database admission in accordance with the Administrative Measures for Admission of Professionals into the Databases. Applicants who intend to become donor qualification examiners, charitable account supervisors or philanthropic expert consultants shall respectively finish the following procedures in the System:

13.3.1 合格捐赠人资格预审员的注册/登录

Registration and Login of Donor Qualification Examiners

(1) 合格捐赠人资格预审员的注册

Registration of Donor Qualification Examiners

拟申请成为合格捐赠人资格预审员的申请人或战略合作伙伴拟指定的合格捐赠人资格预审员须在本基金会官方网站的“注册/登录”页面，通过点击左侧“新用户注册-专业人员注册-注册合格捐赠人资格预审员”的入口，在弹出的注册页面依照提示完成所需内容的填写与提交。

Applicants who intend to become or be appointed by Strategic Cooperation Partners to serve as donor qualification examiners shall click on the “Signup – Professionals – Donor Qualification Examiners” button on the left side of the signup and login page of the Charity’s official website, and then fill in and submit the application on the registration page according to the instructions.

(2) 合格捐赠人资格预审员的登录

Login of Donor Qualification Examiners

若该名申请人所提交的担任合格捐赠人资格预审员的入库登记申请通过了本基金会捐赠管理部门的入库审核确认，该名合格捐赠人资格预审员即完成入库登记，则其可以在本基金会官方网站的“注册/登录”页面，通过点击右侧“已注册用户的登录-专业人员登录-合格捐赠人资格预审员登录”的入口，在跳转出的“递爱福（DAF）运营管理系统”的页面登录。

When the Contribution Management Department of the Charity completes the review and confirmation of database admission concerning the application submitted by an applicant who intends to become a donor qualification examiner, the applicant’s registration of database admission shall be deemed as finished. After this, the applicant can click on the “Login – Professionals – Donor Qualification Examiners” button on the right side of the signup and

login page of the Charity's official website, and then log in to the DAF operation management system.

13.3.2 慈善账户督导员的注册/登录

Registration and Login of Charitable Account Supervisors

(1) 慈善账户督导员的注册

Registration of Charitable Account Supervisors

拟申请成为慈善账户督导员的申请人或慈善账户持有人依据本基金会的有关规定与要求拟提名的慈善账户督导员须在本基金会官方网站的“注册/登录”页面，通过点击左侧“新用户注册-专业人员注册-注册慈善账户督导员”的入口，在弹出的注册页面，依照提示完成所需内容的填写与提交。

Applicants who intend to become charitable account supervisors or who are nominated by charitable account holders to serve as charitable account supervisors, subject to the Charity's rules and requirements, shall click on the “Signup – Professionals – Charitable Account Supervisors” button on the left side of the signup and login page of the Charity's official website, and then fill in and submit the application on the registration page according to the instructions.

(2) 慈善账户督导员的登录

Login of Charitable Account Supervisors

若该名申请人所提交的担任慈善账户督导员的入库登记申请通过了本基金会捐赠管理部门的入库审核确认，该名慈善账户督导员即完成入库登记，则其可以在本基金会官方网站的“注册/登录”页面，通过点击右侧“已注册用户的登录-专业人员登录-

慈善账户督导员登录”的入口，在跳转出的“递爱福（DAF）运营管理系统”页面登录。

When the Contribution Management Department of the Charity completes the review and confirmation of database admission concerning the application submitted by an applicant who intends to become a charitable account supervisor, the applicant's registration of database admission shall be deemed as finished. After this, the applicant can click on the “Login – Professionals – Charitable Account Supervisors” button on the right side of the signup and login page of the Charity's official website, and then log in to the DAF operation management system on the pop-up page.

13.3.3 慈善专家顾问的注册/登录

Registration and Login of Philanthropic Expert Consultants

(1) 慈善专家顾问的注册

Registration of Philanthropic Expert Consultants

受本基金会邀请担任慈善专家顾问的申请人（海外人士须线下完成慈善专家顾问入库登记）须在本基金会官方网站的“注册/登录”页面，通过点击左侧“新用户注册-专业人员注册-注册慈善专家顾问”的入口，在弹出的注册页面依照提示完成所需内容的填写与提交。

Applicants who are invited by the Charity to serve as philanthropic expert consultants shall click on the “Signup – Professionals – Philanthropic Expert Consultants” button on the left side of the signup and login page of the Charity's official website, and then fill in and submit the application on the registration page according to the instructions. Overseas persons shall complete the offline

registration of admission into the database of philanthropic expert consultants.

(2) 慈善专家顾问的登录

Login of Philanthropic Expert Consultants

拟任慈善专家顾问申请人提交申请后，在本基金会捐赠/投资/捐助管理部门所提出的初步拟任慈善专家顾问的入库审核意见的基础上，由本基金会秘书长或执行秘书长对该名拟任慈善专家顾问人员的入库审核确认，通过后即视为完成慈善专家顾问的入库登记。具体的入库审核确认的标准及方式详见《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》。相应的慈善专家顾问可以在本基金会官方网站的“注册/登录”页面，通过点击右侧“已注册用户的登录-专业人员登录-慈善专家顾问登录”的入口，在跳转出的“递爱福（DAF）运营管理系统”的页面登录。

After receiving the application for the admission into the database of philanthropic expert consultants, the Contribution, Investment, or Grant-Making Management Department shall submit a preliminary review opinion on the applicant's qualification to the Secretary-General or the Executive Secretary-General of the Charity for review and confirmation. If approved, the registration of database admission will be regarded as completed. Please refer to the Administrative Measures for Admission of Professionals into the Databases for details of standards and measures of database admission review and confirmation. Philanthropic expert consultants may click on the “Login – Professionals – Philanthropic Expert Consultants” button on the right side of the signup and login page of the Charity's official

website, and then log in to the DAF operation management system on the pop-up page.

14 本基金会的业务发展模式

Operating Model of the Charity

14.1 与战略合作伙伴建立合作关系

Establishing Cooperation Relationship with Strategic Cooperation Partners

14.1.1 成为本基金会的战略合作伙伴的流程

Procedures to be Strategic Cooperation Partners of the Charity

在符合中国法律法规和基金会运行管理规则的前提下,在自愿、平等、诚信的基础上,投资管理机构、非营利组织、营利性组织等法人或非法人组织可以申请成为本基金会的战略合作伙伴,与本基金会建立慈善领域的战略合作伙伴关系,开展多层面的业务合作。成为本基金会的战略合作伙伴的申请流程如下:

Subject to the laws and regulations of China and the rules governing the operation and management of charities, and based on the principles of voluntariness, equality and good faith, investment management organizations, non-profit organizations, profit-making organizations and other legal persons or unincorporated organizations may apply to be Strategic Cooperation Partners of the Charity, establish a strategic cooperation relationship in the field of philanthropy with the Charity and carry out multilevel business cooperation. The procedures to be Strategic Cooperation Partners of the Charity are as follows:

- (1) 潜在的战略合作伙伴须通过基金会官方网站“注册/登录-新用户注册-战略合作伙伴注册”的入口,在弹出的页面,填写注册所需的基本信息及推荐人姓名等信息。

A potential Strategic Cooperation Partner shall fill in the basic information and recommender's name required for registration on the popup page via the entry of "Signup and Login – Signup – Strategic Cooperation Partners" on the official website of the Charity.

- (2) 本基金会按照《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》确定并公示的合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问须为其推荐的战略合作伙伴出具推荐意见，并将该推荐意见提交至本基金会。

Donor qualification examiners, charitable account supervisors and philanthropic expert consultants that have been confirmed and disclosed by the Charity in accordance with the Administrative Measures for Admission of Professionals into the Databases shall issue recommendations for Strategic Cooperation Partners that they have recommended and submit these recommendations to the Charity.

- (3) 本基金会将据此对潜在的战略合作伙伴进行签约资格审核。审核通过后，本基金会向该战略合作伙伴发出其符合特定化签约资格的书面通知及特定化签约资格确认码，经战略合作伙伴确认后，双方始得签署《深圳市递爱福公益基金会战略合作协议标准文本》。

The Charity will conduct a qualification review for a potential Strategic Cooperation Partner based on a recommendation. After the Charity has approved the application, it will notify the corresponding Strategic Cooperation Partner by sending it the confirmation code of specification and written confirmation that it has met the

specification qualification standard required to enter into contractual agreements with the Charity. With the confirmation of the Strategic Cooperation Partner, both parties may then sign the Strategic Cooperation Agreement.

成为本基金会战略合作伙伴的具体申请流程将在《深圳市递爱福公益基金会战略合作协议标准文本》中予以详细规定。

The procedures for applying to be Strategic Cooperation Partners of the Charity are elaborated on in the Strategic Cooperation Agreement.

14.1.2 签署《深圳市递爱福公益基金会战略合作协议标准文本》

Signing the Strategic Cooperation Agreement

为了促进本基金会与战略合作伙伴(包括投资管理机构、营利性组织、其他非营利组织等)建立良好的合作关系,更好地服务广大捐赠人,本基金会可与战略合作伙伴签订《深圳市递爱福公益基金会战略合作协议标准文本》,共同推动 DAF 事业的发展,使其在中国落地生根。

In order to promote the establishment of strategic cooperation relationships between the Charity and Strategic Cooperation Partners (including investment management organizations, profit-making organizations, non-profit organizations, etc.) and to better serve donors, the Charity and Strategic Cooperation Partners may sign the Strategic Cooperation Agreement to jointly promote the development of the DAF industry and accelerate the establishment of DAF in China.

14.1.3 战略合作伙伴等可开设慈善账户

Strategic Cooperation Partners Open Charitable Accounts

战略合作伙伴及具有明确或潜在捐赠意向的战略合作伙伴之员工、客户、会员,以及以其他合理方式确定的信用良好的相关特定机构或人

员可以按照本基金会确定的程序成为本基金会的合格捐赠人，开设慈善账户，并向本基金会进行捐赠。

The Strategic Cooperation Partners and its employees, clients, members and other specific institutions or personnel that have a clear or potential intention to make contributions and, based on reasonable determination, are in good credit standing may become qualified donors of the Charity by completing the Charity's procedures, open charitable accounts in the Charity, and make contributions to the Charity.

14.1.4 战略合作伙伴负责所推荐的合格捐赠人客户关系的管理

Strategic Cooperation Partners are Responsible for Management of Client Relationships with Qualified Donors

由战略合作伙伴按照本基金会制定的相关规则以及本基金会与战略合作伙伴签署的《深圳市递爱福公益基金会战略合作协议标准文本》的规定，具体负责该战略合作伙伴推荐的合格捐赠人客户关系的管理。

Strategic Cooperation Partners shall specifically take the responsibility by themselves for the management of client relationships with qualified donors that they have recommended, in accordance with relevant rules formulated by the Charity and the Strategic Cooperation Agreement signed between the Charity and the Strategic Cooperation Partner.

14.2 本基金会推动多层次、多主体的培训模式

Multi-Level and Multi-Entity Training Model

在符合基金会的整体宗旨、业务范围和本基金会相关规则的前提下，本基金会将与相关方共同推动多层次、多主体的培训模式：

According to the Charity’s purpose, business scope, and relevant rules, the Charity, together with relevant parties, will promote a multi-level and multi-entity training model:

- (1) **以本基金会为平台的迪爱福公益培训工程项目：**以本基金会为平台，本基金会将自行设计、运营、管理“迪爱福公益培训工程项目”，向按照公开、公平、公正原则所确立的合格受益人提供公益培训。关于迪爱福公益培训工程项目的有关内容，将在本说明书第 14.2.1 条及《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》予以详细规定。

DAF-Giving Charitable Training Projects Based on the Charity as the Platform: With the Charity as the platform, the Charity will design, operate and manage DAF-Giving Charitable Training Projects and provide charitable training for qualified beneficiaries determined in accordance with the principles of openness, fairness, and impartiality. More information about DAF-Giving Charitable Training Projects is elaborated on in Article 14.2.1 of the Contribution Prospectus and the Project Management Rules for the DAF-Giving Charitable Training Projects of the China DAF Charity (hereinafter the ‘DAF-Giving Training Projects Management Rules’).

- (2) **以慈善专家顾问证书培训项目合作机构为平台的递爱福慈善专家顾问证书培训项目：**本基金会将组建慈善专家顾问证书培训项目合作机构库，联合第三方机构共同发起“递爱福慈善专家顾问证书培训项目”，向慈善专家顾问提供公益培训，鼓励专业人员积极投身慈善事业，促进专业人员提升慈善专业知识，倡导以专业建立公信力。关于递爱福慈善专家顾问证书培训项目的有关内容，将在《深圳市递爱福公益基金会关于专业人员担任合格捐赠人资格预审员、慈善账户督导员、慈善专家顾问入库管理办法》及《递爱福慈善专家顾问证书培训项目管理办法》予以详细规定。

DAF Philanthropic Expert Consultant Training Program Based on Cooperative Institutions of the DAF Philanthropic Expert Consultant Training Program as the Platform: The Charity will establish the database of cooperative institutions of the DAF Philanthropic Expert Consultant Training Program, and launch the DAF Philanthropic Expert Consultant Training Program together with third-party institutions, to provide philanthropic expert consultants and other professionals with charitable training, encourage professionals to join charitable causes, improve professionals' expertise in charity, and advocate the building of accountability through professionalism. More information about the DAF Philanthropic Expert Consultant Training Program is elaborated on in the Administrative Measures for Admission of Professionals into the Databases and the Administrative Measures for DAF Philanthropic Expert Consultant Training Program.

- (3) **以中国递爱福捐赠者建议基金论坛为平台的行业培训:** 以中国递爱福捐赠者建议基金论坛为平台，中国递爱福捐赠者建议基金论坛将开展面向捐赠者建议基金领域的参与机构及个人的行业培训课程，提高捐赠者建议基金领域从业人员的业务水平，致力于捐赠者建议基金的行业合规发展、生态共享。

Industry Training Based on the China DAF Forum as the Platform: With the China DAF Forum as the platform, the China DAF Forum will carry out industry training courses for institutions and individuals in the DAF field, improve the business capability of DAF practitioners, and contribute to the compliant development of the industry and ecological sharing of DAF.

14.2.1 设立迪爱福公益培训工程项目

Establishing the DAF-Giving Charitable Training Projects

(1) 迪爱福公益培训工程的目的

Purpose of the DAF-Giving Charitable Training Projects

为有效实现本基金会的宗旨，鼓励更多捐赠人、社会公众参与公益慈善事业，促进捐赠教育的大众化，本基金会将设立迪爱福公益培训工程项目，按照公开、公平、公正的原则确定合格受益人后，对受益人提供公益教育培训。迪爱福公益培训工程由本基金会牵头，联合海内外相关方（包括营利性组织或非营利性组织）共同开展公益培训。

In order to effectively achieve the purpose of the Charity, to encourage more donors and the general public to participate in charitable affairs, and to promote the popularization of contribution education, the Charity establishes the DAF-Giving Charitable Training Projects. The DAF-Giving Charitable Training Projects will provide education and training related to public interest for qualified beneficiaries as determined in accordance with principles of openness, fairness, and impartiality. The DAF-Giving is initiated and led by the Charity, in association with relevant parties, both domestic and overseas (including profit-making organizations and non-profit organizations), to provide charitable training.

(2) 在《深圳市递爱福公益基金会战略合作协议标准文本》中约定向“迪爱福公益培训工程”进行捐赠

Making Contributions to the DAF-Giving Charitable Training Projects as Agreed in the Strategic Cooperation Agreement

本基金会及相关战略合作伙伴可以在双方拟签署的《深圳市递爱福公益基金会战略合作协议标准文本》中约定，该战略合作伙伴或战略合作伙伴的相关人员可以向“迪爱福工程”捐赠相关款项。

The Charity and the relevant Strategic Cooperation Partner may agree in the Strategic Cooperation Agreement that the Strategic Cooperation Partner or its relevant staff may make contributions to the DAF-Giving Charitable Training Projects.

本基金会及相关营利性组织可以在双方拟签署的《深圳市递爱福公益基金会战略合作协议标准文本》中约定，该营利性组织或其推荐的已获得合格捐赠人资格的第三方捐赠人，有权将一定比例的产品销售额收入或服务所得收入或利润所得收入，在本基金会设立慈善账户，相应慈善资金间接用于“迪爱福公益培训工程”的相应具体项目，或直接捐赠给本基金会的公共慈善账户，与本基金会或相关机构共同发起设立“迪爱福公益培训工程”的相应具体项目，以实现公益资源与商业资源的相互优势整合，尝试以业内通用的善因营销（Cause-Related Marketing）方式推广该项目。如果善因营销过程中涉及到公开募捐行为，为保证基金会的合法性运作及合规性安排，本基金会将与具有公开募捐资格的基金会合作开展募捐活动。

The Charity and the relevant profit-making organization may specify in the Strategic Cooperation Agreement that the profit-making organization or the third-party donor recommended by it with the qualification of qualified donor may open a charitable account and contribute to this charitable account a certain percentage of revenue generated from selling products, providing services or from profits made. Such funds may be indirectly used on specific projects of the DAF-Giving Charitable Training Projects. Alternatively, the profit-making organization or the third-party donor may contribute directly to the general charitable account and, together with the Charity or relevant organizations, establish specific projects of the DAF-Giving

Charitable Training Projects. This will achieve the integration of public and commercial resources and promote specific projects through the industry-wide Cause-Related Marketing method. In order to ensure that the operation of the Charity is compliant with laws and regulations, the Charity will cooperate with other charities that are qualified to raise funds from the public, when public fundraising activities are involved in the process of Cause-Related Marketing.

(3) 职业募捐人的培训

Training for Fundraising Professionals

目前，职业募捐人在许多国家已经发展成为一个成熟的行业，而在我国尚处于发展的初期阶段。随着募捐竞争的激烈化和专业化，我国的职业募捐人将常态化。¹⁶因此，本基金会将协同海内外的其他组织（例如海内外的相关大学、学院）积极推动对职业募捐人的培训，择机加入中国公益筹款人联盟（China Association of Fundraising Professionals）¹⁷、美国国际公益筹款人联盟（Association of Fundraising Professionals）¹⁸或其他有国际影响力的职业募捐人联盟，推动该行业联盟的发展，并通过该行业联盟、

¹⁶ 王振耀主编：《中华人民共和国慈善法评述与慈善政策展望》，法律出版社 2016 年版，第 50 页。

Zhenyao WANG, ed. *Comments on the Charity Law and Policy Outlook for Charities in China*, p.50 (China Law Press 2016).

¹⁷ **公益筹款人联盟**是中国首个面向公益筹款行业专业人员设立的行业培育项目，致力于推动中国筹款行业专业化发展。联盟得到了南都公益基金会、浙江敦和慈善基金会、深圳壹基金公益基金会、中国扶贫基金会、阿里巴巴公益和上海联劝公益基金会等项目管理委员会伙伴的大力支持，目前由上海静安区方德瑞信社会公益创新发展中心（慈善组织）负责运作。网站主页为：<http://www.cafpnet.org/>

The China Association of Fundraising Professionals (CAFP) is the first membership association dedicated to promoting the professionalization of the fundraising industry in China. The Association is strongly supported by the Narada Foundation, the Zhejiang Dunhe Foundation, the Shenzhen One Foundation, the China Foundation for Poverty Alleviation, the Alibaba Foundation, and the Shanghai United Foundation other Project Management Committees. Currently, the organization is operated by Fangderuixin social charitable innovation development center in Jingan District, Shanghai. The official website is: <http://www.cafpnet.org/>

¹⁸ 从 1960 年起，国际公益筹款人联盟促进了世界性变化，开展的工作产生了一万亿的价值。国际公益筹款人联盟的个人和机构成员接近三万，每年筹款超过一千亿美元，相当于北美洲慈善捐赠总额的三分之一，同时也为全球带来了数百万的慈善捐赠。网站主页为：<http://www.afpnet.org/>

Since 1960, the Association of Fundraising Professionals (AFP) has inspired global change and supported efforts that generated over \$1 trillion. AFP's nearly 30,000 individual and organizational members raise over \$100 billion annually, equivalent to one-third of all charitable giving in North America and millions more around the world. The website of AFP is: <http://www.afpnet.org/>

海内外的相关大学、学院及相关培训机构，组织职业募捐人资格考试、考核并授予职业资格，建立统一的职业标准和准入机制，促进募捐市场的发展。

While professional fundraising has become a mature industry in many countries, it is still in its early stage of development in China. With the intensification and specialization of fundraising competition, professional fundraising tends to be given a greater role in China.¹⁷ Therefore, the Charity will cooperate with other domestic and overseas organizations (such as universities and colleges) to actively promote training for fundraising professionals. At an appropriate time, the Charity may join the China Association of Fundraising Professionals¹⁸, the Association of Fundraising Professionals¹⁹, or other influential international associations of fundraising professionals, engage in facilitating the development of these associations, and, through these associations, domestic and overseas universities, colleges, and related training institutions, organize qualification examinations for fundraising professionals and grant them qualification, as well as establish unified professional standards and admission mechanisms, in order to promote the development of the fundraising market.

(4) 迪爱福公益培训工程受益人的信息知情权

Right to Information of the Beneficiaries of the DAF-Giving Charitable Training Projects

根据《慈善法》第七十五条的规定，“慈善组织应当向受益人告知其资助标准、工作流程和工作规范等信息。”因此，本基金应当将选择迪爱福公益培训工程受益人的标准和程序向社会公众公开，以便潜在的受益人进行申请。迪爱福公益培训工程受益人就

其受益的具体信息，如资助标准、工作流程和工作规范等，享有知情权。本基金会应就与迪爱福公益培训工程受益人利益相关的上述信息在官方网站上公示，上述行为视为本基金会向受益人履行了相应的告知义务。

According to Article 75 of the *Charity Law*, a charitable organization shall inform its beneficiaries of the granting standards, working procedures, working norms and other relevant information. Therefore, the Charity shall disclose the standards and procedures pertaining to the selection of beneficiaries of the DAF-Giving Charitable Training Projects to the public in order to encourage potential beneficiaries to apply. The beneficiaries have the right to know details regarding their benefits, such as the granting standard, the working procedure, the working norm, etc. The Charity shall disclose the aforementioned information on its official website, which will be deemed as performing the duty of informing beneficiaries.

- (5) 迪爱福公益培训工程的名称及含义、项目立项管理、项目执行机构的确定、项目实施方案的提交及审核、受益人的审查确定、项目执行管理、项目资金管理、项目信息管理、项目评估管理等具体内容，由《深圳市递爱福公益基金会捐赠、投资、捐助指引》及《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》予以详细规定。

Detailed information concerning the names of the DAF-Giving Charitable Training Projects and their meaning, project establishment, determination of project execution organizations, submission and review of the Implementation Plan for Project XX, review and determination of beneficiaries, management of project implementation, management of project funds, management of project information,

management of project evaluation, etc., will be provided in the Guidelines and the DAF-Giving Training Projects Management Rules.

14.3 股权捐赠及股权慈善信托

Equity Interest Contribution and Equity Interest Charitable Trust

根据 2014 年《国务院关于促进慈善事业健康发展的指导意见》第二条第二款规定：“（鼓励）探索捐赠知识产权收益、技术、股权、有价证券等新型捐赠方式，鼓励设立慈善信托，抓紧制定政策措施，积极推进有条件的地方开展试点。”因此，在符合中国法律法规的前提下，当基金会运营较为成熟时，本基金会将尝试接受股权（包括无表决权的股权和表决权受限的股权）捐赠或探索股权慈善信托的模式。

According to Article 2 Paragraph 2 of the *2014 Guidance Opinions of the State Council on Promoting the Healthy Development of Charitable Affairs*: “(The Government encourages) the exploration of innovative contribution methods for contributing revenues generated from intellectual property, technology, equity interests, securities, etc., encourages the establishment of charitable trusts, accelerates the formulation of related policies and measures, and actively promotes the trial of methods and policies in the area where the conditions are favorable.” Therefore, subject to relevant Chinese laws and regulations, when operation of the Charity becomes more mature, the Charity will try to accept equity interests (including equity interests without voting rights and equity interests with limited voting rights) as a contribution or explore equity interest charitable trusts.

14.3.1 股权捐赠

Equity Interest Contribution

- (1) **性质**: 根据 2016 年《财政部、国家税务总局关于公益股权捐赠企业所得税政策问题的通知》第一条的有关规定，在本基金会

取得捐赠税前扣除资格以后，企业向本基金会实施的股权捐赠，应按规定视同转让股权，股权转让收入额以企业所捐赠股权取得时的历史成本确定。

Nature: According to Article 1 of the *2016 Notice of the Ministry of Finance and the State Administration of Taxation on Issues concerning Enterprise Income Tax Policies for the Contribution of Equity Shares to Public Welfare Organizations*, after the Charity attains the tax deduction qualification for contributions, the contribution of equity interests made by an enterprise to the Charity shall be deemed as a transfer of equity interest, and the value of the transferred equity interests shall be determined based on the historical cost of such contributed equity interests measured at the date at which the enterprise acquired them.

- (2) **税收优惠及捐赠票据:** 根据 2016 年《财政部、国家税务总局关于公益股权捐赠企业所得税政策问题的通知》第二条的有关规定，企业实施股权捐赠后，以其股权历史成本为依据确定捐赠额，并依此按照企业所得税法有关规定在征收所得税前予以扣除。因此，本基金会接受股权捐赠后，应按照捐赠企业提供的股权历史成本开具捐赠票据。

Preferential Tax Treatment and Donation receipts: According to Article 2 of the *2016 Notice of the Ministry of Finance and the State Administration of Taxation on Issues concerning Enterprise Income Tax Policies for the Contribution of Equity Shares to Public Welfare Organizations*, once an enterprise contributes equity interests, the value of such contributions shall be determined based on the historical cost of the transferred equity interests and be deducted before collecting income tax in accordance with the relevant

provisions of the enterprise income tax law. Therefore, upon receipt of the above contributions, the Charity shall issue a donation receipt for such contributions according to the historical cost of the equity interests provided by the enterprise.

由本基金会持有其捐赠股权的项目公司可以将其所得利润继续捐赠给本基金会，此部分捐赠可在项目公司层面享有相应的税收优惠。

The project company of which the Charity holds the contributed equity interests may continue to contribute its profits to the Charity, which could also enable the project company to enjoy preferential tax treatment.

- (3) **自然人捐赠股权无须缴纳个人所得税:** 关于自然人捐赠股权是否需要缴纳个人所得税，目前中国法律法规的规定尚不明确。业内的主流观点倾向于自然人捐赠股权无须缴纳个人所得税。捐赠人在处理涉及自然人股权捐赠的税务问题时，将向专业税务师、税务部门等专业人员、机构进行咨询，具体意见以当地税务管理部门的意见为准。¹⁹

Individuals Are Not Liable for Individual Income Tax When Contributing Equity Interests: Under current Chinese laws and regulations, it remains unclear whether individuals contributing equity interests would be liable for individual income tax. The

¹⁹ 业内的主流观点为：按照现行税法的规定，自然人捐赠股权等同于无偿转让股权，因个人所得税规定中没有视同销售，因此转让方不需要缴纳个人所得税，只由受让方按接受赠与缴纳企业所得税或个人所得税。因此，自然人捐赠股权不用缴纳个人所得税。参考王振耀主编：《中华人民共和国慈善法评述与慈善政策展望》，法律出版社 2016 年版，第 58 页。

The mainstream views are: According to the current tax law, equity interests contribution by individuals is equal to equity interests transfer at no cost, because the regulation of personal income tax does not view it as selling, the transferor has no need to pay personal income tax, only the transferee need to pay for enterprise income tax or individual income tax when accepting the contribution. Therefore, individuals do not need to pay personal income tax when contributing equity interests. See Zhenyao WANG ed., *Comments on the Charity Law of the People's Republic of China and Policy Outlooks for Charitable Affairs*, p.58 (China Law Press 2016).

majority opinion is that individuals are not liable for individual income tax when contributing equity interests. When dealing with tax issues regarding the contribution of an individuals' equity interest, donors shall consult professional tax advisors, staff of tax authorities and other professionals and agencies. The final tax ruling from a local tax authority shall prevail.²⁰

- (4) **拟捐赠股权须满足的条件：**本基金接受股权捐赠的首要条件为，该股权捐赠不能给本基金增加额外的义务或负担。表现为如下三个方面：

Requirements for Contributing Equity Interests: The primary condition under which the Charity will accept a contribution of equity interests is that such a contribution shall not impose any extra obligation or burden on the Charity. This condition is composed of the following three requirements:

第一，拟捐赠的股权必须已正当登记。此处的登记应包括公司内部登记（股东名册登记）和外部登记（公司工商登记）；

Firstly, the equity interests to be contributed must have been properly registered. The registration herein mentioned shall include the 'internal registration' (shareholder registration in the shareholder roster) and the 'external registration' (registration of the shareholders with the Administration for Industry and Commerce);

第二，除理事会执行委员会同意外，原则上拟捐赠的股权不得设定质押或存在其他权利负担；

Secondly, unless agreed by the Executive Committee of the Board of Directors, in principle, the equity interests to be contributed shall not be pledged or bear other encumbrances.

第三，拟捐赠的股权的价款已经实际缴纳完毕，以避免实践中因公司资本认缴制导致股权未实际缴纳完毕而可能产生的风险。

Thirdly, the price of the equity interests to be contributed should have been actually paid, so as to avoid any potential risks that may arise due to the fact that the subscription has not been actually paid due to the capital subscription system.

- (5) **捐赠人对其持有的有限责任公司股权的捐赠：**除非公司章程另有规定，如果捐赠人旨在将其持有的有限责任公司的股权捐赠给本基金会，应当经其他股东过半数同意。捐赠人应就其股权捐赠事项（包括捐赠人与本基金会已经签署的《股权捐赠合同》）书面通知其他股东征求意见，其他股东自收到书面通知之日起满 30 日未答复的，视为同意捐赠。如果其他股东半数以上不同意捐赠，不同意的股东应该购买该股权；不购买的，视为同意捐赠。不同意的股东购买了该股权之后，捐赠人必须将其获得的收益按照原计划向本基金会捐赠，避免捐赠人借捐赠之名兑现其手中持有的股权，改变捐赠计划。《公司法》规定的优先购买权，不应当适用于捐赠，因为捐赠不存在优先购买权的前提条件，即“同等条件下”。在实际操作中，针对每一个具体的案例，本基金会将征询股东的意见，并咨询专业律师的法律意见。

Contribution of Limited Liability Company's Equity Interests Held by the Donor: Unless otherwise provided in the governing documents of the company, if a donor intends to contribute their equity interests in a limited liability company to the Charity, they shall obtain the consent from more than half of the other shareholders of the company. The donor shall send other

shareholders a written notice about matters regarding the contribution of equity interests (including the Equity Interests Contribution Agreement signed by the donor and the Charity) for their consent. If any of these shareholders does not reply within thirty days of receiving the written notice, they shall be deemed as having given consent to the contribution. If more than half or half of other shareholders disagree with the contribution, the shareholders who disagree shall purchase the equity interests intended for contribution. If they refuse to purchase the equity interests, the refusal shall be deemed as consent to the contribution. After the shareholders who disagree about the contribution have purchased the equity interests, the donor shall follow the original plan to contribute the earnings they receive from the sale of the interests to the Charity. The purpose of such an arrangement is to prevent the donor from selling their equity interests in the name of contributions or changing the contribution plan. The shareholders' preemptive right to purchase equity interests provided for in the *Company Law of the People's Republic of China* does not apply to contributions, because contributions do not create the premise for the use of the preemptive right, which is "under the same conditions". In practice, the Charity will ask for the opinions of shareholders and consult the lawyers for professional legal advice for each specific case.

- (6) 捐赠人对其持有的股份公司（及上市公司）股票的捐赠：根据《公司法》第 141 条的规定，股份公司的发起人，自公司成立之日起一年内不得转让其持有的本公司的股份；公司董事、监事、高级管理人员应当向公司申报所持有的本公司的股份及其

变动情况，在任职期间每年转让的股份不得超过其所持有本公司股份总数的 25%；所持本公司股份自公司股票上市交易之日起一年内不得转让。公司董事、监事、高级管理人员离职后半年内，不得转让其所持有的本公司股份。²⁰为此，本基金会接受捐赠的股票，不应属于前述限制转让的范围。捐赠人如对上市公司的股票进行捐赠，捐赠人及本基金会均需遵守《证券法》以及证监会、证券交易所关于上市公司股票交易批准、限制和信息披露等规定。

Contribution of the Joint Stock Limited Company (and Listed Company)'s Shares Held by the Donor: According to Article 141 of the *Company Law of the People's Republic of China*, the shares of a company held by the promoters of this company shall not be transferred within one year of the date of the establishment of the company. The directors, supervisors and senior managers of the company shall declare to the company the shares held by them and the changes thereof. During the term of office, the shares transferred by any of them each year shall not exceed 25% of their total shares in the company. The shares of the company held by the

²⁰ 《中华人民共和国公司法（2018 修正）》第一百四十一条 发起人持有的本公司股份，自公司成立之日起一年内不得转让。公司公开发行股份前已发行的股份，自公司股票在证券交易所上市交易之日起一年内不得转让。

公司董事、监事、高级管理人员应当向公司申报所持有的本公司的股份及其变动情况，在任职期间每年转让的股份不得超过其所持有本公司股份总数的百分之二十五；所持本公司股份自公司股票上市交易之日起一年内不得转让。上述人员离职后半年内，不得转让其所持有的本公司股份。公司章程可以对公司董事、监事、高级管理人员转让其所持有的本公司股份作出其他限制性规定。

Article 141 of *Company Law of the People's Republic of China (amended in 2018)* reads:

The shares of a company held by the promoters of this company shall not be transferred within 1 year after the date of the establishment of the company. The shares issued before the company publicly issues shares shall not be transferred within 1 year from the day when the stocks of the company get listed and are traded in a stock exchange. The directors, supervisors and senior managers of the company shall declare to the company the shares held by them and the changes thereof. During the term of office, the shares transferred by any of them each year shall not exceed 25% of the total shares of the company he holds. The shares of the company held by the aforesaid persons shall not be transferred within 1 year from the day when the stocks of the company get listed and are traded in a stock exchange. After any of the aforesaid persons is removed from his post, he shall not transfer the shares of the company he holds. The bylaw may have other restrictions on the transfer of shares held by the directors, supervisors and senior managers.

aforementioned persons shall not be transferred within one year of the day on which the shares of the company are listed and are traded on a stock exchange. Within six months of the day when any of the directors, supervisors and senior managers of the company being removed from their post, they shall not transfer the shares in the company they hold.²¹ Therefore, the shares the Charity accept shall not be in the range of limitation mentioned above. If the donor contributes the shares of a listed company, the donor and the Charity both shall obey the *Securities Law of the People's Republic of China*, regulations regarding the approval, limitations, information disclosure and other rules of the listed company's stock regulated by China Securities Regulatory Commission and the Stock Exchanges.

- (7) **本基金会对受赠股权的处置能力:** 本基金接受股权捐赠之后, 可以将该股权进一步转让或处置, 处置方式包括出售(可折价)、质押或再次捐赠。

Charity's Ability to Dispose of the Contributed Equity Interests:

After accepting the contribution of an equity interest, the Charity can further transfer or dispose of it. The disposal methods include sale (can be converted into money), pledge or re-contribution.

- (8) **捐赠人的优先回购权:** 本基金进一步转让或处置股权时, 捐赠人具有优先回购权, 即捐赠人可以按照公开市场价格从本基金回购股权。

Donor's Preemptive Right to Repurchase: When the Charity further transfers or disposes of the equity interests, the donor has the preemptive right to repurchase the equity interests, which means

that the donor can purchase the equity interest from the Charity at the market price.

- (9) **股权捐赠的完成:** 股权捐赠的本质是股权转让, 因此需要办理股权变更登记手续。考虑《公司法》就股权登记事宜, 公司内部登记(即股东名册登记)采用生效主义原则, 未经内部登记不生效; 外部登记(即工商登记)采用登记对抗主义原则, 未经外部登记不得对抗第三人。为此, 当本基金会(作为受赠人)的名称记载于被捐赠股权公司的股东名册上时, 本基金会(作为受赠人)即成为该公司的股东, 股权捐赠行为视为完成, 本基金会(作为受赠人)享有股东的所有权利(如表决权、分红权等)。股权捐赠完成后的分红, 由本基金会(作为受赠人)享有, 捐赠人因为不享有该分红, 因而捐赠人无需就该分红缴税。

Completion of Equity Interest Contribution: The nature of equity interest contribution is a transfer of equity interests; therefore, contribution of equity interests requires a change of registration. Regarding equity interest registration issues provided in *Company Law*, the effectiveness of a company's 'internal registration' (namely the registration of shareholders in the shareholder roster) follows the doctrine of Effective Recording. Without internal registration, the transfer is invalid. However, the effectiveness of the 'external registration' (namely the registration of the shareholders conducted by the Administration for Industry and Commerce) follows the doctrine of Manifest Recording, which means that without external registration, the transfer's validity may be challenged by a third party. Thus, once the name of the Charity (as the donee) is recorded in shareholder registration conducted by the company in the shareholder roster whose certain equity interests

have been contributed to the Charity, the Charity (as the donee) becomes the shareholder of such company, and the contribution of equity interests is deemed to be completed. The Charity (as the donee) has all the rights that the shareholders have (such as voting rights, right to receive dividends, etc.). Dividends issued after the contribution are owned by the Charity (as the donee). Due to the fact that the dividends are not owned by the donor, the donor does not have to pay taxes on the dividends.

- (10) **约定股权捐赠的单项支出及管理费用：**根据《慈善法》第六十条第三款的规定，捐赠协议对单项捐赠财产的慈善活动支出和管理费用有约定的，按照其约定。针对每一笔股权捐赠，本基金会在《股权捐赠协议》中单独约定该笔捐赠的慈善活动支出和管理费用，但本基金总会年度慈善活动支出和年度管理费用不得违反《关于慈善组织开展慈善活动年度支出和管理费用的规定》的要求。如果本基金总会未满足慈善组织年度慈善活动支出的要求，将参考本说明书第 10.6 条“为满足基金会年度支出要求的方案”处理。

Agreement on Single Expenditures and Administration Expenses of Equity Interest Contribution: According to Article 60 Paragraph 3 of the *Charity Law*, where the expenditure and administration expenses for charitable activities in relation to a single contributed asset are agreed upon in a contribution agreement, the agreement shall apply. As for each equity interest contribution, the Charity can separately specify its expenditure of conducting charitable activities and annual administration expenses in the Equity Interest Contribution Agreement. However, the Charity's overall annual expenditures of conducting charitable activities and

annual administration expenses cannot violate the *Rules on Annual Expenditure and Administration Expenses of Conducting Charitable Activities for Charitable Organizations*. If the Charity as a whole cannot satisfy the requirements of annual expenditure of charitable organizations, then Article 10.6 (“Solutions to Meet the Requirements of Annual Expenditure for the Charity”) of the Contribution Prospectus shall be consulted.

(11) **开设慈善账户：** 股权捐赠人可申请开设慈善账户。

Open Charitable Accounts: Equity interest donors can apply to open charitable accounts.

(12) **捐赠人或慈善账户顾问须提供合法、安全、有效的以实现非公开市场流通的权益性资产（如股权）保值、增值的切实可行的方案：** 根据《基金会管理条例》第二十八条规定，“基金会应当按照合法、安全、有效的原则实现基金的保值、增值。” 根据《慈善法》第五十四条的规定，“慈善组织为实现财产保值、增值进行投资的，应当遵循合法、安全、有效的原则，投资取得的收益应当全部用于慈善目的。” 据此，捐赠人向本基金会捐赠非公开市场流通的权益性资产（如股权）时，或本基金会慈善账户顾问提出非公开市场流通的权益性资产（如股权）投资方案时，该捐赠人或慈善账户顾问须同时向本基金会提供合法、安全、有效的以实现非公开市场流通的权益性资产（如股权）保值、增值的切实可行的方案。

Donors or Charitable Account Advisors Shall Provide the Charity with a Feasible Plan to Preserve or Increase the Value of Contributed Non-Publicly Traded Equity Interests (such as the Equity Interests) in Compliance with the Requirement of

Legality, Safety and Efficiency: In accordance with Article 28 of the *Regulation on Foundation Administration*, a charity shall preserve or increase the value of the contributed assets under the principles of legality, safety, and efficiency. In accordance with Article 54 of the *Charity Law*, where a charitable organization makes an investment in order to preserve or increase the value of contributed assets, it shall observe the principles of legality, safety, and efficiency, and use all income obtained from such investments for charitable purposes. Therefore, when a donor contributes non-publicly traded equity interests (such as equity interests) to the Charity, or a charitable account advisor proposes an investment plan regarding non-publicly traded equity interests (such as equity interests), the donor or the charitable account advisor shall provide the Charity with a feasible plan to preserve or increase the value of the contributed non-publicly traded equity interests (such as equity interests) in compliance with the requirements of legality, safety and efficiency.

- (13) **其他:** 因我国非货币性财产捐赠的税收优惠等配套措施还存在一定的滞后性，股权捐赠过程中的法律问题应当按照现行法律法规的规定处理，若现行法律法规未予以明确规定，则有待法律法规进一步完善后具体执行。

Other: Since the preferential tax treatment and other supporting measures of non-monetary property contribution in China are lagging behind to some extent, legal issues emerging in the process of equity interest contribution shall be resolved in line with current laws and regulations. If there are no clear provisions to refer to, these issues shall be implemented after the further improvement of

laws and regulations.

14.3.2 股权慈善信托

Equity Interest Charitable Trust

- (1) **股权慈善信托的设立优势:** 设立股权慈善信托的优势主要体现在以下两个方面: 一是增加慈善财产的监管环节和使用透明度, 可以最大程度地提高捐赠人的信任程度; 二是充分发挥受托人在资产管理和财富管理方面的优势, 既有效地实现慈善财产的隔离保护, 确保了慈善财产的独立性和安全性, 又增强了慈善财产的保值增值能力。

Advantages of Establishing an Equity Interest Charitable Trust:

The advantages of establishing an equity interest charitable trust are mainly reflected in the following two aspects: firstly, it can enhance the supervision of charitable assets and the transparency of using such assets to increase the trust of donors to the maximum extent. Secondly, it allows the trustees to achieve their full potential in asset management and wealth management. It brings about the protective segregation of charitable assets, guarantees the independence and security of charitable assets, and strengthens the possibility of the charitable assets being preserved or increased in value.

- (2) **本基金作为股权慈善信托的受托人:**《慈善法》第四十六条规定, 慈善信托的受托人, 可以由信托委托人确定其信赖的慈善组织或者信托公司担任。因此, 在符合我国法律法规的条件下, 本基金可作为股权慈善信托的单一受托人, 设立股权慈善信托。

Charity Serves as the Trustee of Equity Interest Charitable

Trust: According to Article 46 of the *Charity Law*, the settlor may

determine the charitable organization or trust company to serve as the trustee of charitable trust. Therefore, subject to Chinese laws and regulations, the Charity can serve as the single trustee of an equity interest charitable trust and establish an equity interest charitable trust.

- (3) **委托第三方进行管理和决策：**根据《信托法》第三十条第一款的规定，受托人应当自己处理信托事务，但信托文件另有规定或者有不得已事由的，可以委托他人代为处理。因此，本基金会作为受托人设立股权慈善信托时，各方可在信托文件中进行约定，本基金会可委托独立的第三方服务机构对股权进行管理和决策，提供专业服务。

Commissioning a Third Party to Manage and Decide: According to Article 30 Paragraph 1 of the *Trust Law of the People's Republic of China*, the trustee shall handle the trust affairs in person, but if it is otherwise provided for in the trust documents or if the trustee was left with no other choices, the trustee may commission others to handle the affairs on their behalf. Therefore, when the Charity serving as trustee establishes the equity interest charitable trust, each party can specify the relevant arrangements in the trust documents. The Charity can commission an independent third party to manage the equity interests, make decisions and provide professional service.

- (4) **拟设立慈善信托的股权须满足的条件：**在以股权设立慈善信托的情况下，股权须满足的条件参考本说明书第 14.3.1 条第(4)项中对拟捐赠股权的约定，在委托人与本基金会(作为受托人)签署《股权慈善信托合同》的同时，即将本基金会登记的名称记载于被捐赠股权公司的股东名册上。如果依据《股权慈善信

托合同》不能办理拟设立慈善信托的股权变更工商登记，则为了履行《股权慈善信托合同》、实现股权转让、信托财产交付的目的，委托人和受托人可以签署《股权转让合同》作为《股权慈善信托合同》的附件，委托人和受托人凭《股权转让合同》办理该股权转让的工商变更登记。实际操作中的具体情况以专业律师和工商管理部门的意见为准。

Conditions of the Equity Interests in Charitable Trust: In the case of establishing a charitable trust with equity interests, Article 14.3.1 Subsection 4 of the Contribution Prospectus shall be referred to in deciding what conditions the equity interests shall satisfy. When the settlor signs an Equity Interest Charitable Trust Agreement with the Charity, the name of the Charity shall be recorded on the roster of the shareholders at the same time. If the change of registration with the Administration for Industry and Commerce in accordance with Equity Interest Charitable Trust Agreement is not possible, for the purpose of performing the Equity Interest Charitable Trust Agreement and transferring the equity interests and trust assets, the settlor and trustee may sign the Transfer of Equity Interest Agreement as the attachment of the Equity Interest Charitable Trust Agreement. Based on the Transfer of Equity Interest Agreement, the settlor and trustee may apply for a change of registration at the Administration for Industry and Commerce. Solutions for specific situations in practice shall be based on the opinions of specialist lawyers and the Administration for Industry and Commerce.

- (5) **其他：** 股权慈善信托尚未明确规定的问题，可参考《慈善法》《信托法》《慈善信托管理办法》及本说明书第 12 条关于慈善

信托的有关规定进行处理。若现行法律法规未予以明确规定，则有待法律法规进一步完善后具体执行。

Others: As to the unclear issues concerning equity interest charitable trusts, the *Charity Law*, the *Trust Law*, the *Measures for the Administration of the Charitable Trust*, Article 12 of the Contribution Prospectus, as well as any relevant rules about charitable trusts can be referred to. If current laws and regulations do not have clear provisions, these rules shall be implemented only after further improvement of laws and regulations.

14.3.3 股权捐赠及股权慈善信托的管理

Management of Equity Interest Contribution and Equity Interest Charitable Trust

(1) 设立“XX 项目管理咨询委员会”

Establishing the XX Project Management and Advisory Committee

《慈善法》第五十四条规定，“慈善组织的负责人和工作人员不得在慈善组织投资的企业兼职或者领取报酬。”因此，为了控制风险、确保基金会的运行不违反法律法规的有关规定，在本基金会因接受股权捐赠而被动投资的情形下或本基金会作为股权慈善信托受托人的情形下，针对每一笔股权捐赠或股权慈善信托，股权捐赠人/股权慈善信托委托人可与本基金会共同设立一个“XX 项目管理咨询委员会”。

Article 54 of the *Charity Law* stipulates that “the person in charge and the employees of a charitable organization shall not hold part-time positions or receive remuneration from an enterprise invested

by the charitable organization.” Therefore, in order to control risk and guarantee that the Charity’s operation will not violate laws or regulations, if the Charity makes passive investment by accepting contribution of equity interests or serves as a trustee of equity interest charitable trust, equity interest donors or the equity interest charitable settlor may, together with the Charity, establish a XX Project Management and Advisory Committee (hereinafter ‘Project Committee’) for each equity interest contribution or equity interest charitable trust.

该委员会是一个独立于本基金会的议事机构，其主要职责是：对本基金会接受股权捐赠、本基金会作为受托人设立股权慈善信托的相关安排，向本基金会提供咨询或建议。

The Project Committee is a council independent from the Charity. Its main responsibility is to provide consulting services or to give advice to the Charity where the Charity accepts contribution of equity interests or serves as the trustee to establish equity interest charitable trusts.

(2) “XX 项目管理咨询委员会”的命名

Name of XX Project Committee

相应的慈善账户顾问享有对该项目的命名权，可以在“项目”的字样前添加相应慈善账户的名称或其他经本基金会同意的名称，作为该项目的全称。各方应尽最大努力对该项目名称的使用给予足够的尊重。

The corresponding charitable account advisor has the right to name the Project concerned. The name of the corresponding charitable account or other names agreed on by the Charity can be added

before the word ‘Project’ to form the full name of the Project. The name of the Project is to be respected by all sides.

(3) “XX 项目管理咨询委员会”委员的选定

Appointment of Members of the XX Project Committee

“XX 项目管理咨询委员会”将参考《中国国际经济贸易仲裁委员会仲裁规则》及《北京仲裁委员会仲裁规则》中仲裁庭的设立模式，从本基金会“慈善专家顾问库”中选定五名委员，分别为：

The XX Project Committee will refer to the provisions regarding the method of setting up an arbitral tribunal as stipulated in the *Arbitration Rules of China International Economic and Trade Arbitration Commission* and the *Arbitration Rules of Beijing Arbitration Commission*, and select five members from the database of philanthropic expert consultants to form the XX Project Committee:

- ① 股权捐赠人/股权慈善信托委托人应在一定期限内指定两名相互之间不存在关联关系的慈善专家顾问；若捐赠人/委托人未在合理期限内选定，由本基金会理事会顾问委员会主席指定。

The equity interest donor or the equity interest charitable trust trustor shall designate two philanthropic expert consultants who are independent of each other, within a certain period of time. If the donor or the settlor fails to select philanthropic expert consultants within a reasonable period of time, the philanthropic expert consultants shall be designated by the Chairman of the Advisory Board of the Charity.

- ② 本基金会秘书长或秘书长授权的执行秘书长应在一定期限内指定两名相互之间不存在关联关系的慈善专家顾问。

The Secretary-General or the Executive Secretary-General authorized by the Secretary-General of the Charity shall designate two philanthropic expert consultants who are independent of each other, within a certain period of time.

- ③ 股权捐赠人/股权慈善信托委托人及本基金会可以各自推荐一至五名慈善专家顾问候选人作为首席委员人选，并在合理的期限内提交推荐名单。双方的推荐名单中有一名人选相同的，该人选为双方共同选定的首席委员；有一名以上人选相同的，由本基金会理事会顾问委员会主席根据具体情况在相同人选确定一名首席委员，该名首席委员仍为双方共同选定的首席委员；推荐名单中没有相同人选时，由本基金会理事会顾问委员会主席指定首席委员。

The equity interest donor or the equity interest charitable settlor, and the Charity can respectively recommend one to five philanthropic expert consultants as candidates for the chief commissioner and submit a list of these candidates within a reasonable period of time. If there is one person listed on both lists, this person will be appointed as the co-selected chief commissioner. If there is more than one person listed on both lists, the Chairman of the Advisory Board of the Charity shall appoint one of them as the co-selected chief commissioner. If there is no common person listed on either list, the Chairman of the Advisory Board of the Charity shall appoint a chief commissioner.

如果该名被指定的慈善专家顾问不愿担任“XX 项目管理咨询委员会”委员，被指定的慈善专家顾问享有拒绝的权利。如果“XX 项目管理咨询委员会”委员之间存在关联关系，则基金会秘书长或秘书长授权的执行秘书长须另行指定相应委员，直至五名委员之间不存在关联关系。

If the appointed philanthropic expert consultant is unwilling to serve as a member of the XX Project Committee, the appointed philanthropic expert consultant has the right to refuse the appointment. If members of the XX Project Committee are interested parties, the Secretary-General or the Executive Secretary-General authorized by the Secretary-General shall appoint another philanthropic expert consultant, until all five members are parties that are independent of each other.

(4) “XX 项目管理咨询委员会”委员的任期

Term of Members of the XX Project Committee

“XX 项目管理咨询委员会”委员原则上每届任期一年，但存在客观原因时该委员有权进行辞任。任期届满后，如果该委员愿意继续担任且连续被指定的，可以连任“XX 项目管理咨询委员会”委员。

In principle, members of the XX Project Committee will serve a one-year term. However, members may apply to resign due to objective reasons. At the completion of the term, the member may be reappointed, with their consent.

(5) “XX 项目管理咨询委员会”的秘书组

Secretary Group of the XX Project Committee

本基金指定的基金会专职人员与相应慈善账户顾问或慈善账户顾问指定的人共同组成秘书组，负责支持、配合“XX 项目管理咨询委员会”的工作，由本基金指定的基金会专职人员主持“XX 项目管理咨询委员会”会议、向基金会汇报相关情况等等。

The designated full-time staff of the Charity, and the corresponding charitable account advisor or the person designated by the charitable account advisor form the Secretary Group which supports and coordinates the work of the XX Project Committee. The designated full-time staff of the Charity are responsible for chairing meetings of the XX Project Committee and reporting to the Charity.

(6) “XX 项目管理咨询委员会”的建议

Recommendation by the XX Project Committee

“XX 项目管理咨询委员会”的建议须由过半数委员同意方为有效。为保证决策合法合规，与所决策事项有关联关系的委员，在对该决策事项进行表决时，应当回避，具体将按照《深圳市递爱福公益基金会关联交易管理办法》所确立的原则予以处理。

Recommendations made by the XX Project Committee shall only be valid if they are sponsored by more than half of the members. In order to ensure the legality of the decision-making process, members who are interested parties in issues that are the subjects for decision making shall excuse themselves from the vote. More detailed rules will be provided in the Administrative Measures for Related-Party Transactions of the China DAF Charity.

(7) “XX 项目管理咨询委员会”的无偿慈善服务及合理补偿

The XX Project Committee's Charitable Services Without Compensation and Reasonable Compensation

慈善专家顾问担任“XX 项目管理咨询委员会”委员所提供的服务原则上为无偿志愿慈善服务，其工作时间将列入其承诺为本基金会提供原则上每年不低于 30 个小时慈善服务的时间。慈善专家顾问原则上应无偿、志愿地提供慈善服务。以慈善专家顾问的具体慈善服务工作量为标准，本基金会可以对其给予一定的合理补偿。

In principle, the philanthropic expert consultant provides charitable services as a member of the XX Project Committee voluntarily without compensation, and their working hours shall be counted towards their commitment to work at least 30 hours per year for the Charity. In principle, the philanthropic expert consultant shall provide charitable services voluntarily without compensation. However, the Charity may give reasonable compensation to the philanthropic expert consultant based on their specific charitable services workload.

(8) 聘请专业机构或人员协助工作

Employ Professional Organizations or Personnel to Assist in the Work

对本基金会管理捐赠股权过程中或者本基金会作为股权慈善信托受托人的管理过程中出现的重大、复杂、疑难问题，“XX 项目管理咨询委员会”有权聘请专业机构或者人员，协助开展相关工作。

If major, complicated or difficult problems emerge in the process of equity interest management by the Charity or in the management of

equity interest charitable trusts by the Charity serving as the trustee, the XX Project Committee has the right to employ professional organizations or personnel to assist in the relevant work.

14.3.4 股权的权益性投资收益及处置股权所产生的收入应计入相应慈善账户：

基金会因股权捐赠或股权慈善信托而持有的相应股权所获得的股息、红利等权益性投资收益，以及基金会因处置该全部或部分股权所产生的收入，应直接计入该股权所对应的慈善账户中。

Equity Interest Investment Income and Income from the Disposal of Equity Interests Shall Be Booked into the Corresponding Charitable

Accounts: Dividends, bonuses and other income that the Charity gains from its holdings of relevant equity interests that have been received by way of equity interest contribution or equity interest charitable trust, along with income gained from the disposal of all or part of these equity interests, shall be directly deposited into the charitable accounts into which the equity interests have been placed.

14.3.5 优先选择股权慈善信托的方案：考虑到慈善信托具有一定的便捷性、

灵活性（如慈善信托没有法定资金门槛，受托人报酬和慈善活动支出无特殊限制，此报酬和费用可由委托人和受托人直接进行约定），对于上述两种方案，除捐赠人明确表明要进行股权捐赠之外，本基金会将优先选择由本基金会作为受托人制定股权慈善信托的方案。

Preference for the Proposal of Equity Interest Charitable Trust: Due to

the convenience and flexibility of a charitable trust (as there is no statutory fund threshold for charitable trusts, there is no special limitation on the trustee remuneration and expenses for charitable activities; and such expenses can be agreed upon directly by the settlor and the trustee). As for the two proposals mentioned above, unless donors clearly indicate intent to

make a contribution of equity interests, the Charity, as the trustee, will give preference to the proposal for the establishment of an equity interest charitable trust.

14.3.6 其他权益性资产的捐赠将参考股权捐赠及股权慈善信托的管理模式:

如果捐赠人捐赠其他权益性资产,例如,经评估的服务权益(如酒店消费权益、旅游消费权益等)、合同权益、有限合伙份额、信托受益权等,可参考股权捐赠及股权慈善信托的管理模式,设立 XX 项目管理咨询委员会。

Contribution of Other Equity-Type Interests in Reference to Management Mechanism for Equity Interest Contribution and Equity Interest Charitable Trust: If the donor contributes equity-type assets, such as the appraised service claims (e.g., hotel consumption rights, tourism consumption rights, etc.), contractual rights, limited partnership shares, the beneficiary's rights of the trust, etc., the Charity may refer to its management mechanism for equity interest contribution and equity interest charitable trust and establish the XX Project Management and Advisory Committee.

14.4 其他

Other Information

14.4.1 与具有公开募捐资格的组织合作

Cooperation with Organizations Qualified to Raise Funds from the Public

除存在法律法规修订等特殊情况以外,本基金会将定位于非公募基金会。根据《慈善法》第二十六条的规定,“不具有公开募捐资格的组织或者个人基于慈善目的,可以与具有公开募捐资格的慈善组织合作,由该慈善组织开展公开募捐并管理募得款物。”为了合法公开地募集捐

赠财产，本基金会可与一家或多家具有公开募捐资格的独立的慈善组织合作募捐。

Apart from under special circumstances, such as amendments to laws or regulations, the Charity will position itself as a non-public charity. According to Article 26 of the *Charity Law*, an organization or an individual without the qualification for fundraising from the public may, for charitable purposes, cooperate with charitable organizations that are qualified to raise funds from the public, and the latter shall organize fundraising from the public and manage the raised funds or other property. In order to raise funds lawfully, the Charity may cooperate with one or more independent charitable organizations that are qualified to publicly fundraise.

14.4.2 智能合约及区块链技术的应用

Application of Smart Contract and Block Chain Technology

在符合中国法律法规的前提下，当时机成熟时，本基金会未来将考虑在捐赠人、慈善账户不同参与方、本基金会及其内部管理人员、合格受赠组织、投资管理机构、战略合作伙伴、慈善专家顾问或 DAF 志愿者等相关方之间，基于《慈善法》等确立的法律关系，应用智能合约及区块链技术，以实现慈善财产募集、慈善账户的管理、慈善财产的投资、慈善财产的对外捐助以及捐助后监督管理等环节的去中心化应用，使得每一个捐赠人更加灵活和安全地参与慈善活动，确保资金流及信息流的全链条更加安全、透明、可靠。

In compliance with the laws and regulations of China, and at a time when conditions are favorable, the Charity will apply smart contract and block chain technologies to legal relationships, as determined under the *Charity Law* and other laws or regulations, among donors, various charitable account parties, the Charity and its internal management staff, qualified grantees,

investment management organizations, Strategic Cooperation Partners, philanthropic expert consultants, DAF volunteers, or other relevant parties. The purpose of this is to achieve the decentralization of electronic transactions in the fundraising of charitable assets, management of charitable accounts, investment and granting of charitable assets, post-grant management, and other processes. In this way, all donors may participate in charitable activities more flexibly and safely, and the cash and information flows will be more secure, transparent, and reliable.

15 本基金会接受跨境捐赠或进行跨境捐助的情形

Charity Receiving Cross-Border Contribution or Conducting Cross-Border Granting

15.1 本基金会接受跨境捐赠的情形

Situations of the Charity Receiving Cross-Border Contributions

15.1.1 境外非政府组织向本基金会进行捐赠

Overseas Non-Governmental Organizations (Hereinafter ‘NGOs’) Contribute to the Charity

- (1) 境外非政府组织向本基金会进行捐赠应适用《中华人民共和国境外非政府组织境内活动管理法》

Law of the People’s Republic of China on the Administration of Activities of Overseas Non-Governmental Organizations Within the Territory of China Shall Govern Contributions Made by Overseas NGOs to the Charity

根据《中华人民共和国境外非政府组织境内活动管理法》第二条的规定，境外非政府组织，是指在境外合法成立的基金会、社会团体、智库机构等非营利、非政府的社会组织。境外非政府组织

在中国境内开展活动，应适用《中华人民共和国境外非政府组织境内活动管理法》。

According to Article 2 of the *Law of the People's Republic of China on the Administration of Activities of Overseas Non-Governmental Organizations within the Territory of China*, an overseas NGO means a non-profit and non-governmental social organization legally established outside of the territory of China, such as a charity, a social group, a think-tank, etc. For overseas NGOs carrying out activities within the territory of China, the *Law of the People's Republic of China on the Administration of Activities of Overseas Non-Governmental Organizations within the Territory of China* shall be the governing law.

- (2) 境外非政府组织仅可以向本基金会公共慈善账户进行捐赠，但不得开设慈善账户

Overseas NGOs May Only Contribute to General Charitable Accounts of The Charity, but Shall Not Open Charitable Accounts

根据《中华人民共和国境外非政府组织境内活动管理法》第二十二的规定，“设立代表机构的境外非政府组织应当通过代表机构在登记管理机关备案的银行账户管理用于中国境内的资金。开展临时活动的境外非政府组织应当通过中方合作单位的银行账户管理用于中国境内的资金，实行单独记账，专款专用。未经前两款规定的银行账户，境外非政府组织、中方合作单位和个人不得以其他任何形式在中国境内进行项目活动资金的收付。”

Article 22 of the *Law of the People's Republic of China on the Administration of Activities of Overseas Non-Governmental Organizations Within the Territory of China* stipulates that, overseas

NGOs that have set up a representative office in China shall manage funds used within the territory of the People's Republic of China through the bank account recorded in the registration authority by the representative office. Overseas NGOs carrying out temporary activities shall manage funds through the bank account belonging to their Chinese partner, adopt separate book-keeping, and use funds exclusively for the purpose designated for the funds. Without the bank accounts mentioned above, overseas NGOs, Chinese partners and individuals shall not receive or pay any funds used for activities within the territory of the People's Republic of China in any other ways.

鉴于此，为符合中国法律、法规的规定，境外非政府组织不得在本基金会开设慈善账户。

Therefore, in order to comply with the laws and regulations of China, overseas NGOs shall not open charitable accounts in the Charity.

如境外非政府组织拟向本基金会进行捐赠，可由境外非政府组织与本基金会单独签署《捐赠协议》，而不适用本基金会公示的《捐赠协议》（标准文本），将相应慈善财产捐赠至本基金会单独设立的公共慈善账户，按照《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》使用该慈善财产。公共慈善账户中的慈善财产将由本基金会独立进行管理。

If an overseas NGO intends to contribute to the Charity, it may sign a separate Contribution Agreement (the standard version of the Contribution Agreement disclosed by the Charity does not apply in this case), with the Charity, exclusively contribute charitable assets to general charitable accounts established by the Charity, which will be used in accordance with the DAF-Giving Training Projects

Management Rules. The charitable assets in the general charitable accounts shall be managed independently by the Charity.

(3) 境外非政府组织在中国境内的活动资金及禁止募捐活动

Funds for Activities Conducted by Overseas NGOs Within the Territory of the People’s Republic of China and Fundraising Activities Are Banned for Overseas NGOs

根据《中华人民共和国境外非政府组织境内活动管理法》第二十一条的规定,“境外非政府组织在中国境内活动资金包括:(一)境外合法来源的资金;(二)中国境内的银行存款利息;(三)中国境内合法取得的其他资金。境外非政府组织在中国境内活动不得取得或者使用前款规定以外的资金。境外非政府组织及其代表机构不得在中国境内进行募捐。”

Article 21 of the *Law of the People’s Republic of China on the Administration of Activities of Overseas Non-Governmental Organizations within the Territory of China* stipulates that, “funds for activities conducted by overseas NGOs within the territory of China include: (1) overseas funds coming from a legitimate source; (2) deposit interests generated in the bank account within the territory of China; (3) other funds legally acquired within the territory of China. Funds for overseas NGOs’ activities within the territory of the People’s Republic of China shall only be acquired and used through the ways mentioned above. Overseas NGOs and their representative offices shall not raise funds within the territory of China.”

(4) 除赈灾、救援等紧急情况外,本基金会应当在接受境外非政府组织捐赠十五日前向广东省公安厅境外非政府组织管理办公室备案

Apart from in Emergency Situations, Such as Disaster Relief and Rescue Operations, the Charity Shall Report to the Administration Office of Overseas NGOs of the Public Security Department of Guangdong Province for Record-Filing Fifteen Days Before Receiving Contribution from Overseas NGOs

根据公安部 2016 年 11 月发布的《境外非政府组织代表机构登记和临时活动备案办事指南》的规定，境外非政府组织开展临时活动，中方合作单位应当按照国家规定办理审批手续，并在开展临时活动十五日前向其所在地的省级人民政府公安机关境外非政府组织管理办公室（登记管理机关）备案。在赈灾、救援等紧急情况下，需要开展临时活动的，备案时间不受上述时限的限制。

The Guide for the Registration of Representative Offices and Submitting Documents for the Record Temporary Activities of Overseas Nongovernmental Organizations published by the Ministry of Public Security in November 2016 stipulates that, when conducting temporary activities, Chinese partners of overseas NGOs shall handle the examination and approval procedures in accordance with state regulations and report to the Administration Office of Overseas NGOs (the registration administrative authority) of the public security department of the provincial government for record-filing fifteen days before the beginning of temporary activities. In emergency situations, such as disaster relief and rescue operations, where an overseas NGO needs to carry out temporary activities in Mainland China, the timeframe for filing records mentioned in the preceding article shall not apply.

根据国内多地的操作实践，纯粹的捐赠行为应被视为开展临时活动。因此，除赈灾、救援等紧急情况外，本基金会应当在接受

境外非政府组织捐赠十五日前向广东省公安厅境外非政府组织管理办公室备案。

According to the operational practice of many places in China, the act of contribution shall be regarded as conducting temporary activities. Thus, apart from in emergency situations, such as disaster relief and rescue operations, the Charity shall report to the Administration Office of Overseas NGOs of the public security department of Guangdong Province for record-filing fifteen days before receiving contribution from overseas NGOs.

15.1.2 境外自然人、除境外非政府组织外的其他机构向本基金会进行捐赠

Contributions Made by Overseas Natural Persons and Overseas Organizations, Excluding Overseas NGOs

境外自然人、除境外非政府组织外的其他机构向本基金会进行捐赠，应当符合《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》等相关法律法规的要求。

Contributions made by overseas natural persons and overseas organizations, excluding overseas NGOs, to the Charity shall comply with the *Law of the People's Republic of China on the Administration of Activities of Overseas Non-Governmental Organizations Within the Territory of China* and other relevant laws and regulations.

境外自然人、除境外非政府组织外的其他机构既可以作为合格捐赠人开设非公共慈善账户，也可以向本基金会其他慈善账户持有人开设的非公共慈善账户进行捐赠，还可以向本基金会的公共慈善账户进行捐赠。

Overseas natural persons, overseas organizations, excluding overseas NGOs may open non-general charitable accounts as a qualified donor, contribute to other non-general charitable accounts opened by other charitable account holders of the Charity and general charitable accounts of the Charity.

15.2 本基金会有针对性地开展接受跨境慈善捐赠的具体业务

Targeted Acceptance of Cross-Border Charitable Contributions

鉴于接受境外非政府组织、境外自然人以及除境外非政府组织外的其他机构向本基金会进行捐赠的事宜较为复杂，且本基金会在运行初期主要立足于境内慈善捐赠业务的开展，对于跨境捐赠业务，本基金会仍然处于借鉴、参考海外经验与实践、落实细节的探索阶段，无论是线上捐赠或是线下操作，均属于不鼓励的业务。在时机成熟时，经本基金会理事会执行委员会事先特别批准后，仅可依据现行有效的法律法规以及监管条款的有关规定，从事有针对性的线下试点业务。

Considering the difficulty and complexity of accepting contributions from overseas non-governmental organizations, overseas natural persons, overseas organizations, excluding non-governmental organizations, and the fact that in the early operation stage the Charity shall focus on charitable giving conducted within the border, the Charity is still in the investigation stage as far as cross-border charitable giving is concerned. At this point it is learning from and researching overseas experiences, practice, and details of cross-border charitable contributions. Therefore, cross-border charitable contributions, both through online and offline systems, are not encouraged. At an appropriate time, the Charity may conduct targeted pilot offline businesses related to cross-border giving with the prior specific approval of the Executive Committee of the Board of Directors, in accordance with current laws and regulations.

15.3 本基金会进行跨境捐助的情形

Cross-Border Granting Conducted by the Charity

根据《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》的第 1 条²¹、《中华人民共和国外汇管理条例》第 52 条²²第 1 项的规定，本基金会可以向境外机构或境外个人无偿赠与及援助合法外汇资金。

According to Article 1²¹ of the *Notice of the State Administration of Foreign Exchange on Issues Concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions* and Article 52.1²² of the *Regulation of the People's Republic of China on Foreign Exchange Administration*, the Charity may voluntarily contribute and provide legitimate foreign exchange funds to overseas organizations or overseas individuals.

15.3.1 本基金会应当在外汇指定银行办理捐赠外汇账户

The Charity Shall Open the Account for Contributed Foreign Exchange at Designated Foreign Exchange Bank

²¹ 《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》第 1 条：

Article 1 in the *Notice of the State Administration of Foreign Exchange on Issues concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions*:

本通知所称的捐赠是指境内机构与境外机构或境外个人之间无偿赠与及援助合法外汇资金的行为。

The term “donation” as mentioned in this Notice refers to the gratuitous endowment and aid of legal foreign exchange funds between domestic institutions and overseas institutions or overseas individuals.

²² 《中华人民共和国外汇管理条例》第 52 条：

Article 52 in the *Regulation of the People's Republic of China on Foreign Exchange Administration*:

本条例下列用语的含义：

The following terms shall bear the following definition in these Regulations:

(一) 境内机构，是指中华人民共和国境内的国家机关、企业、事业单位、社会团体、部队等，外国驻华外交领事机构和国际组织驻华代表机构除外。

(1) Domestic organizations shall mean State agencies, enterprises, institutions, social organizations, military, etc. within the territory of the People's Republic of China, except for foreign diplomatic and consular agencies stationed in China and representative offices of international organizations stationed in China.

(二) 境内个人，是指中国公民和在中华人民共和国境内连续居住满 1 年的外国人，外国驻华外交人员和国际组织驻华代表除外。

(2) Domestic individuals shall mean Chinese citizens and foreigners who have resided within the territory of the People's Republic of China for one year or more continuously, except for foreign diplomats stationed in China and representatives of international organizations stationed in China.

(三) 经常项目，是指国际收支中涉及货物、服务、收益及经常转移的交易项目等。

(3) Current account items shall mean goods, services, gains and transactions items that are frequently transferred, etc. involved in international balance of payments.

(四) 资本项目，是指国际收支中引起对外资产和负债水平发生变化的交易项目，包括资本转移、直接投资、证券投资、衍生产品及贷款等。

(4) Capital account items shall mean transaction items in international balance of payments which cause changes in external assets and liabilities, including capital transfers, direct investments, investments in securities, derivatives and loans, etc.

根据《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》的第三条²³第1款、第2款的规定，本基金会应当通过捐赠外汇账户办理捐赠外汇收支，该捐赠外汇账户应纳入外汇账户管理信息系统进行管理。因此，本基金会应当在外汇指定银行办理捐赠外汇账户。

According to Article 3 Paragraphs 1 and 2²⁴ of the *Notice of the State Administration of Foreign Exchange on Issues Concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions*, the Charity shall manage the income and expenditure of contributed foreign exchange through the account for contributed foreign exchange. The account for contributed foreign exchange shall be included in the foreign exchange account management information system. Therefore, the Charity shall open an account for contributed foreign exchange funds at a designated foreign exchange bank.

15.3.2 本基金会应当向外汇指定银行提交相关单证

The Charity Shall Submit Relevant Documents to the Designated Foreign Exchange Bank

²³ 《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》第3条：

Article 3 of the *Notice of the State Administration of Foreign Exchange on Issues concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions*:

境内机构应当通过捐赠外汇账户办理捐赠外汇收支。外汇指定银行（以下简称银行）应当为境内机构开立捐赠外汇账户，并纳入外汇账户管理信息系统进行管理。

A domestic institution shall handle the income and expenditure of donated foreign exchange through the account for donated foreign exchange. The designated foreign exchange bank (hereinafter the “bank”) shall open accounts for donated foreign exchange for domestic institutions and include these accounts into the foreign exchange account management information system for management.

除本通知另有规定外，捐赠外汇账户的开立、使用、变更、关闭按照经常项目外汇账户管理相关规定办理，其收入范围是：从境外汇入的捐赠外汇资金、从同名经常项目外汇账户或购汇划入的用于向境外捐赠的外汇资金；支出范围是：按捐赠协议约定的支出及其他捐赠支出。

Unless it is otherwise provided in this Notice, the opening, use, modification, and closing of accounts for donated foreign exchange shall be handled according to the relevant provisions on the administration of foreign exchange current accounts, and the scope of income of such accounts shall cover: the donated foreign exchange funds remitted from abroad, the foreign exchange funds which are transferred from a foreign exchange current account with the same name or transferred by means of foreign exchange purchase and are used for overseas donation; the scope of expenditure shall cover: the outlay as stipulated in the donation agreement and other donation outlay.

根据《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》的第四条²⁴、第八条²⁵的规定，本基金会办理捐赠外汇收支，应当向银行提交以下单证：

According to Articles 4²⁵ and 8²⁶ of the *Notice of the State Administration of Foreign Exchange on Issues Concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions*, if the Charity handles the income and expenditure of contributed foreign exchange funds, it shall submit the following documents to the designated foreign exchange bank:

(一) 申请书（境内机构在申请书中须如实承诺该捐赠行为不违反国家相关禁止性规定，已按照国家相关规定办理审批备案等手续，并承担由此产生的法律责任）；

An application (the domestic institution must state truthfully in the application that the contribution does not violate any relevant prohibitive provisions of the state, and must have gone through all of the required processes, such as examination, approval, filing, etc.,

²⁴ 《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》第4条：

Article 4 of the *Notice of the State Administration of Foreign Exchange on Issues concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions*:

境内机构应按照本通知规定，提交相关单证并经银行审核通过后，方可办理捐赠外汇资金的入账及对外支付手续。

A domestic institution shall, in accordance with this Notice, handle the formalities for entering the donated foreign exchange funds in the account or for foreign payment only after the relevant documents submitted by it are examined and approved by the bank

²⁵ 《国家外汇管理局关于境内机构捐赠外汇管理有关问题的通知》第8条：

Article 8 in the *Notice of the State Administration of Foreign Exchange on Issues concerning the Administration of Foreign Exchange Donated to or by Domestic Institutions*:

除本通知第五、六、七条规定之外的其他境内机构办理捐赠外汇收支，应向银行提交以下单证：

Where any domestic institution other than those as covered in Articles V, VI, and VII of this Notice handles the income and expenditure of donated foreign exchange, it shall submit the following documents to the bank:

(一) 申请书（境内机构在申请书中须如实承诺该捐赠行为不违反国家相关禁止性规定，已按照国家相关规定办理审批备案等手续，并承担由此产生的法律责任）；

(1) An application (the domestic institution must make commitments truthfully in the application that the donation does not violate the relevant prohibitive provisions of the state, that it has handled the formalities of examination, approval, filing, etc. according to the relevant provisions of the state, and that it shall assume the legal liabilities arising therefrom);

(二) 有关管理部门颁发的登记证书复印件；

(2) A photocopy of the registration certificate issued by the relevant administrative department; and

(三) 列明用途的捐赠协议。

(3) The donation agreement indicating the purpose.

according to relevant laws and regulations, and assume legal liabilities arising therefrom);

(二) 有关管理部门颁发的登记证书复印件;

A photocopy of the registration certificate issued by relevant administrative departments;

(三) 经公证并列明用途的捐赠协议。

The notarized contribution agreement indicating the purpose.

因此,本基金会应向外汇指定银行提交申请书、登记证书复印件、经公证并列明用途的捐赠协议、关于服务贸易等项目对外支付税务备案表(如适用)、银行或外汇主管部门要求的其他文件,并经银行审核通过后,方可办理捐赠外汇资金的入账及对外支付手续。

Therefore, the Charity must submit the application, photocopy of registration certificate, notarized contribution agreement indicating the purpose, tax record table of external payment concerning projects such as trade in services and etc., (if applicable), and other documents required by the designated foreign exchange bank or the foreign exchange authority, to the designated foreign exchange bank. Following examination and approval by the designated foreign exchange bank, the Charity can start to go through the procedures of receiving and paying contributed foreign exchange funds via the bank account.

15.3.3 本基金会鼓励中国境内自然人、法人或非法人进行跨境捐助

Charity Encourages Natural Persons, Legal Persons or Unincorporated Organizations in China to Conduct Cross-Border Granting

在符合相应法律法规的前提下，本基金会鼓励中国境内自然人、法人或非法人组织，通过在本基金会开设慈善账户，谨慎、分步实施跨境捐赠。

Under the premise of compliance with relevant laws and regulations, the Charity encourages natural persons, legal persons or unincorporated organizations in China to conduct cross-border granting cautiously and step by step, by opening charitable accounts in the Charity.

16 本基金会积极履行信息公开的义务

Obligation of the Charity to Actively Disclose Information

根据《中华人民共和国慈善法》《基金会管理条例》《基金会信息公布办法》《关于规范基金会行为的若干规定（试行）》《公益慈善捐助信息公开指引》《慈善组织信息公开办法》《深圳市社会组织评估指南》以及其他法律、法规中有关信息公开的规定，本着“信息公开真实、完整、及时”的原则，本基金会将积极履行信息公开义务，及时向社会公开慈善信息。本基金会应当公开的信息和不应当公开的信息，将在《深圳市递爱福公益基金会捐赠、投资、捐助指引》及《深圳市递爱福公益基金会信息公开制度》中予以详细规定。

Based on the rules of information disclosure in the *Charity Law, Regulation on Foundation Administration, the Measures for the Information Disclosure of Foundations, Several Provisions of the Ministry of Civil Affairs on Regulating the Behavior of Foundations (for Trial Implementation), the Information Disclosure Guidelines for Public Welfare and Charitable Donations, the Measures for the Information Disclosure of Charitable Organizations, Shenzhen Non-Governmental Organization Assessment Guide*, and other laws and regulations, and following the principles that information shall be disclosed in a truthful, complete and timely manner, the Charity will actively fulfill its obligation of disclosing information and publicly

disclose information of the charity in a timely manner. Information that the Charity shall and shall not disclose is elaborated on in the Guidelines.

17 服务费

Service Fees

参考海外 DAF 基金会的操作实践，结合国内的实际情况，本基金会将详细论证账户管理费、投资管理费、捐助服务费、合格受赠组织入库资格审核受理费、合格受赠组织入库资格恢复费等收费方案，建立财务模型。具体的收费标准、收费方式等，将在《深圳市递爱福公益基金会收费管理办法》中予以详细约定。

Taking reference from the practice of overseas DAF charities, and taking into consideration the actual situation in China, the Charity shall discuss and work out charging plans for account management fee, investment management fee, grant service fee, application fee, and qualification restoration fee in detail, as well as establish a financial model. Detailed information about the standard and method of charging is elaborated on in Management Measures on Fees and Expenses.

18 本基金会的终止

Termination of the Charity

18.1 终止条件

Conditions of Termination

发生以下情形之一的，本基金会应当终止：

Under any of the following circumstances, the Charity shall be terminated:

(1) 完成基金会章程规定的宗旨的；

Completion of the Charity's purpose in the Articles of Organization;

(2) 本基金会无法按照章程规定的宗旨继续从事公益慈善活动的；

Inability to perform charitable activities in accordance with the Charity's purpose in the Articles of Organization;

(3) 基金会发生分立、合并的。

Division or merger of the Charity.

18.2清算

Liquidation

18.2.1 基金会在办理注销登记前，应当在登记管理机关的指导下成立清算组织，完成清算工作。

Prior to the termination of the Charity, a liquidation group, under the leadership of the registration authority, will be responsible for the liquidation of the Charity.

18.2.2 基金会应当自清算结束之日起 15 日内向登记管理机关办理注销登记；在清算期间不得开展清算以外的活动。

Within fifteen days of completing the liquidation, the Charity shall go through the termination procedures with the registration authority. No other activities shall be carried out during the liquidation period.

18.3剩余财产的处理

Disposal of the Remaining Assets

本基金会注销后的剩余财产应当按照章程的规定用于公益目的；无法按照章程规定处理的，由登记管理机关组织捐赠给与该基金会性质、宗旨相同的社会公益组织，并向社会公告。

Upon liquidation of the Charity, the remaining assets shall be used for charitable purposes according to the Articles of Organization. Assets that are unable to be disposed of in the above manner will be contributed by the registration authority to

charitable organizations of a similar nature and with similar purposes as those of the Charity. Full public disclosures will be made.

19 附则

Supplementary Provisions

19.1 本说明书由本基金会理事会授权理事会执行委员会制定、修改、解释。

The Executive Committee of the Board of Directors is authorized by the Board of Directors to formulate, amend, and interpret the Contribution Prospectus.

19.2 本基金会理事会执行委员会有权根据我国立法、政策的发展、变更、届时的市场环境等，对本说明书的内容进行适当的调整。

The Executive Committee of the Board of Directors has the authority to amend the Contribution Prospectus in line with the development and changes of China's laws and policies as well as changes in the market.

19.3 本说明书于 2019 年【12】月【10】日经本基金会理事会执行委员会审议通过并生效，于【2022】年【12】月【16】日经本基金会理事会执行委员会予以修改、重述。原版本说明书于新版本说明书生效之日起被替代且失去效力。

The Contribution Prospectus came into force upon being passed by the Executive Committee of the Board of Directors on December 10th, 2019 and were amended and restated by the Executive Committee of the Board of Directors on December 16th, 2022. The original Contribution Prospectus shall then be replaced by the new version of the Contribution Prospectus when the amendment or restatement comes into force.

19.4 本说明书用中英文书写，如有不一致之处，以中文为准。

The Contribution Prospectus is written in both Chinese and English. In the case of inconsistency, the Chinese version shall prevail.