

Donation Management and Operation Regulations

Article 1 (Purpose)

The purpose of these regulations is to stipulate the efficient management and operation procedures of donations in accordance with the standards set forth in the "Act on the Recruitment and Use of Donations" (hereinafter referred to as the "Act") for the business of Article 4 of the Articles of Incorporation (hereinafter referred to as the "Corporation").

Article 2 (Scope of Application)

Except for special provisions in laws or other regulations regarding the handling and management of donations, these regulations shall apply.

Article 3 (Definition of Terms)

(1) The definitions of terms used in these regulations are as follows:

1. "Donor" refers to an individual or corporation who donates something of property value to a corporation free of charge without counterpayment.
2. "Donation" refers to money, goods, real estate, securities, etc. acquired by a corporation for the business of Article 4 of the Articles of Incorporation without counterpayment.
3. "General donation" refers to a donation made by the donor to a corporation without any conditions.
4. "Designated donation" refers to a donation made by the donor who has specified the donation target, support method, and donation method.
5. "Designated Donation Beneficiary" refers to the donation beneficiary organization, individual, or individual unit business of the organization designated by the Designated Donation. In the case of designated donations for corporate unit projects, the beneficiary of the regular donation is the department in charge of the project.

Article 4 (Principles of Donation Collection)

- (1) Corporations must comply with relevant laws and regulations when collecting donations, and must collect funds in accordance with the principles of fairness, transparency, professionalism, efficiency, and morality of the project.
- (2) The corporation shall respect the donation intentions of donors or potential donors, and shall accommodate their requests as much as possible within the scope of business conditions.
- (3) When collecting donations, corporations must provide clear data and information to donors and potential donors to help donors make decisions.

Article 5 (Application for Donation)

Organizations or individuals who wish to donate to a corporation must submit a donation agreement "Attachment No. 1 Form" that lists the following items.

1. Indicate the donation money.
2. Indicate the purpose of the donation.
3. If there is a donation condition, it will be indicated.
4. Donor's address, social security number (unique number, etc.), donor's (corporate/individual) name
5. Documents that can prove the specification and ownership of the donated goods in the case of in-kind donations, real estate, or other assets.

Article 6 (Exceptions to Donation Applications) For donations in which an unspecified number of people participate through the Internet, telephone, Jiro, and mass media publicity, the donation application and donation agreement may be replaced by a separate form and donation application procedure according to the fundraising method of the donation collection project.

Article 7 (Use and Principles of Use of Donations)

(1) The donation must be operated and used within the scope of the unique purpose business in accordance with the articles of incorporation, and the department in charge of use must submit a report on the use of donations and goods according to the "Attachment No. 2 Form" to the chairman or the allocation committee.

(2) Donations can only be used for public interest purposes, except for recruitment costs in accordance with the Act on the Recruitment and Use of Donations and Goods.

(3) Donations must be used only within the purpose of appearance and the amount of appearance.

(4) Donations of the following nature may not be accepted.

1. Donations that do not conform to the purpose of incorporation and the direction of operation
2. Donations of a nature that may be contrary to the honor and trust of the corporation
3. Donations made through illegal acts or processes
4. Items that are difficult to measure or unsuitable for use value
5. Donations that may violate the regulations of corporations or other related laws and regulations

Article 8 (Respect for Donors' Intentions and Announcement of Donations)

(1) Donor-related information collected through donation solicitation may not be used for the original purpose or for purposes contrary to the donor's will.

(2) Relevant information about the recipient of the donation may not be used for any purpose

against the recipient's will.

(3) Donations may be disclosed on the corporation's website every year within 3 months from the end of the business year in accordance with the obligation to fulfill the obligation to designate as a public interest corporation and follow-up management, and may also be disclosed by distributing annual reports.

Article 9 (Establishment, Operation, and Composition of the Allocation Committee)

(1) A corporation may establish and operate an allocation committee (hereinafter referred to as the "Committee") on the board of directors to deliberate and manage matters related to the payment of donations and the operation of the donations.

(2) The committee shall consist of no more than 10 members, including the chairperson, and shall operate in accordance with the operation method of the board of directors.

(3) The committee shall be chaired by the chairman of the board of directors and the secretary general and executive director shall be ex-officio members, and the members who fall under the following items shall be recommended by the secretary general and appointed by the chairman.

1. Director or non-registered director under Article 19 of the Articles of Incorporation
 2. Qualified lawyer, certified public accountant, tax accountant, or equivalent expert
 3. Experts in the field of youth, academia, media, economics, management, and public sector
- (4) External members may be paid an allowance for attending a prescribed council meeting.

(5) The term of office of the committee members shall be two years and may be renewed. However, ex-officio positions are excluded. Members appointed by vacancy shall be based on the remnants of their predecessors.

(6) The chairman may dismiss a member even before the term of office for the following reasons:

1. If a member dies or requires long-term treatment during his or her term of office, or if it is recognized that it is difficult to perform the duties for other reasons
2. If the performance of duties is recognized as unsuitable due to damage to the dignity of the committee members, etc.
3. When the task is recognized as difficult due to a telegram from a member or a change of residence

Article 10 (Functions and Duties of the Allocation Committee)

(1) The committee shall deliberate and decide on the following matters:

1. Payment of donations
2. Use of Donations
3. Other matters that the chairman deems necessary for soliciting, management, and operation of donations

(2) Notwithstanding the preceding paragraph, the Committee may omit the deliberation of the

payment of contributions in each case.

1. Regular and regular donations that continue with the same donation content and conditions for corporate purpose projects
2. Donation of less than 5 million won for the revitalization of corporate purpose business
3. Other matters that the chairman deems necessary

Article 11 (Receipt and Management of Donations)

(1) The secretariat is in charge of receiving, managing, operating, and using donations. However, in the case of donations exceeding 5 million won, the allocation committee is in charge of management, deliberation, and operation.

(2) The secretariat or the distribution committee shall complete the deliberation on whether the donation has been paid and other necessary matters within 30 days from the date of the donation application, and the corporation shall immediately notify the donor of the result of the deliberation, and in the case of a designated donation, the donor shall also be notified. In this case, it is necessary to carefully examine whether it falls under the relevant laws and regulations and Article 7 before deciding whether to pay the donation.

(3) The corporation shall prepare a donation receipt and payment book or donated goods receipt and receipt according to the "Attachment No. 3 Form" and manage the amount received or the received items, as well as the details of expenditure or disbursement.

Article 12 (Handling of Donations)

(1) When the donation is paid, a receipt shall be issued to the donor according to the "Attachment No. 4 Form", and the issuance statement for each donor according to the "Attachment No. 5 Form" shall be prepared and kept for each business year.

(2) Among the donations made to the corporation, the general donation shall be used for the purpose project according to the results of the committee's deliberation, and if the unused balance (including interest during the management period) is generated, it shall be carried forward to the next year through a resolution of the board of directors.

(3) Among the donations made to the corporation, the designated donation shall be managed and operated in a separate account with the corporation in accordance with the terms and conditions with the donor, and if the execution balance (including interest during the management period) occurs after the completion of the project or if the project cannot be carried out unavoidably, it shall be carried forward to the general donation according to the consent of the donor. However, if the donor separately specifies the method of handling the balance at the time of donation, the specified method shall be followed.

(4) The recipient of the designated donation may receive the donation from the corporation through a certain method or receive it indirectly, and may sincerely submit and disclose the

results report and accounting documents according to the business plan at the request of the corporation or the donor.

Article 12-2 (Designated Donation Adjustment Support)

(1) The chairman of the board of directors may adjust the amount, payment method, or business content before the donation debt or in the process of supporting the donation in order to increase the support effect in supporting the donation according to the donation conditions of the designated donation.

(2) The chairman of the board of directors shall obtain prior consent from the donor regarding the adjustment of the donation amount or business content for the execution of the donation adjustment in Paragraph 1.

Article 13 (Donor's Rights)

(1) The corporation has the right to request relevant accounting information to confirm whether the donation is used efficiently according to the purpose of the donation and the operation plan, and the corporation must respond in good faith.

(2) The corporation may notify the donation case to the outside world for good faith purposes, but if the donor does not wish to do so, it must comply with the donor's wishes.

(3) The corporation may transfer the donor's personal information to other organizations (such as the National Tax Service) for the purpose of issuing donation receipts and providing tax deduction benefits, and may not use it for any other purpose. Other matters are subject to the Privacy Policy.

(4) Donors are enrolled as special members (donor members) under the corporation's donor courtesy program and can receive additional benefits.

Article 14 (Reporting) All donation management and operation details incurred during the business year shall be included in the corporate settlement report.

Article 15 (Delegation Regulations) The details necessary for the management and operation of donations in relation to these regulations shall be determined by the policy.

Addendum (2024.01.28.)

Article 1 (Effective Date)

This regulation shall come into effect from the time the corporation is designated as a public interest corporation by the competent authority.