

上海纽约大学教育发展基金会制度

NYU Shanghai Education Development Foundation

POLICY

名称: 关联交易管理制度

Title: Related Party Transactions Policy

生效日期: 2020 年 10 月 9 日

Effective Date: October 9, 2020

取代: 不适用

Supersedes: Not Applicable

发布授权人: 理事长

Issuing Authority: Chairman

负责人: 秘书长

Responsible Officer: Secretary

相关制度: 利益冲突管理制度

Related Policies: Conflict of Interest Management

第一条 为了正确完整识别关联方及关联交易，规范上海纽约大学教育发展基金会（以下简称“基金会”）的关联交易，保证关联交易的公允性，根据《基金会管理条例》、《民间非营利组织会计制度》等法律法规和《上海纽约大学教育发展基金会章程》等相关制度，结合基金会实际情况，特制定关联交易管理制度（下称“本制度”）。

Article 1. In order to correctly and completely identify related parties and related party transactions, regulate related party transactions of the NYU Shanghai Education Development Foundation (hereinafter referred to as the “Foundation”) to ensure the fairness of related party transactions, the Foundation therefore formulates the Related Party Transactions Policy (hereinafter referred to as the “Policy”) in accordance with laws and regulations such as the “*Foundation Management Regulations*”, “*Non-profit Organization Accounting System Policies*”, other laws and regulations, relevant internal rules such as “*NYU Shanghai Education Development Foundation Charter*” and the actual situation of the Foundation.

第二条 关联方包括但不限于发起人、主要捐赠人、基金会理事、监事、1/5 以上理事来源单位、管理人员、基金会投资的被投资方、其他与基金会存在控制、共同控制或者重大影响的个人或组织。

Article 2. Related Parties include, but are not limited to, sponsors, major donors, the Foundation's directors or supervisors, organizations that appoint more than one-fifth of the Board of Directors of the Foundation, Foundation managers, entities in which the Foundation invests its funds, and other individuals or organizations that have control, joint control, or significant influence on the Foundation.

第三条 本制度所指关联交易是指基金会与关联方之间发生的交易行为，即下列事项：

- (一) 购买或出售商品或其他资产，如设备、房产等；
- (二) 提供或接受劳务服务；
- (三) 提供资金，如以现金或实物形式提供贷款或股权投资；以及
- (四) 租赁。

以下交易不属于关联方交易：

- (一) 关联方向基金会捐赠现金、实物、劳务等，不要求基金会提供回报的行为。
- (二) 基金会向上海纽约大学提供基金会收到的捐赠资金实物，以支持学校教育事业发展的行为。

Article 3. Related Party Transactions refer to transactions between the Foundation and Related Parties involving the following matters:

- 1. Buying or selling commodities or other assets, such as equipment, real estate, etc.;
- 2. Providing or accepting labor services;
- 3. Providing funding, such as loans or equity investments in cash or in kind;
- 4. Leasing space.

The following transactions are not Related Party Transactions:

- 1. When Related Parties donate cash, make in-kind donations, or provide labor services to the Foundation without requiring the Foundation to pay for such items.

2. When the Foundation provides NYU Shanghai with donated funds or in-kind gifts received by the Foundation in an effort to support the university's education development.

第四条 关联交易须经理事会审议作出决定，批准后由秘书处负责执行。理事会就关联交易事项进行表决时，有利害关系的关联方应当回避。理事会在认为合适的情况下，可以聘请律师、注册会计师就该事项提供专业意见。关联交易原则上不得偏离独立第三方的市场价格或者收费标准。

Article 4. Related Party Transactions shall be reviewed and approved in advance by the Board of Directors, and the Foundation's Office of the Secretary shall be responsible for execution after approval. When the Board of Directors votes on Related Party Transactions, the Related Parties with a conflict of interest shall recuse themselves. The Board of Directors may hire lawyers and certified public accountants to provide professional opinions on the appropriateness of a relevant matter. In principle, Related Party Transactions shall not deviate from independent third-party market prices or quotation standards.

第五条 基金会应当主动在年检报告中对关联方和关联交易进行披露。

Article 5. The Foundation shall actively disclose Related Parties and Related Party Transactions in the annual inspection report.

第六条 本制度以中英文两种语言书写。如中英文版本产生歧义，以中文版为准。

Article 6. This Policy is written in both Chinese and English. In the event of a conflict between the two versions, the Chinese version shall prevail.

第七条 本制度由基金会秘书处负责解释。

Article 7. This Policy shall be interpreted by the Foundation's Office of the Secretary.

第八条 本制度自基金会理事会批准之日起生效并执行。

Article 8. This Policy shall come into effect upon approval by the Foundation's Board of Directors.