

Policy for Handling Donations

Purpose

Article 1: This policy aims to establish necessary matters regarding donations and contributions received by the General Foundation Westermayert Music and Arts Association (hereinafter referred to as "this Association").

Definitions, etc.

Article 2: In this policy, the meanings of the terms listed in the following items shall be as defined in each respective item:

- (1) "General donations" refer to donations received through ongoing fundraising activities targeting the general public.
- (2) "Special donations" refer to donations received from individuals or organizations other than those mentioned in the preceding item.

Collection of General Donations

Article 3: This Association may continuously solicit general donations.

General donations must be solicited with the stipulation that at least 50% of the total donation amount will be used for the public interest projects specified in Article 3 of the Articles of Incorporation.

Special Donations

Article 4: This Association may accept special donations from individuals or organizations.

When conditions are attached by the donor regarding the use of funds and the management and operation of the donated funds, approval of the Board of Directors is required for their acceptance.

This Association must decline acceptance of the donated funds in the following cases or if there is a possibility thereof:

- (1) When individuals or organizations other than those specified in Article 5, Paragraph 17 of the Law Concerning Certification of Public Interest Corporations, Public Interest Associations, and Public Interest Foundations would receive special benefits from their donation.
- (2) When the donation by the donor would result in unjust tax reductions.
- (3) When the acceptance of the donation would significantly burden this Association financially.
- (4) In addition to the cases listed in the preceding three items, when it is recognized that there would be obstacles in carrying out the Association's activities or when it is deemed socially inappropriate for this Association to accept the donation.

Disclosure of Information

Article 5: Regarding donations received by this Association, measures shall be taken to provide for the placement, access, and other arrangements for viewing at the office, in accordance with the provisions of Article 22, Paragraph 5 of the Enforcement Regulations of the Law Concerning Certification of Public Interest Corporations and Public Interest Foundations.

Protection of Personal Information

Article 6: Careful attention shall be paid to the management of personal information regarding donors.

Amendment or Abolition

Article 7: Amendments or abolitions of this policy shall be made through a resolution of the Board of Directors.