

### Policy & Procedure – Gift Acceptance

#### Policy

Drobots solicits and gratefully accepts gifts, including in-kind donations, that help Drobots further and fulfill its mission. Certain types of gifts are subject to review before acceptance. The primary consideration in gifts under review is the impact of the gift on Drobots. Drobots does not accept gifts that are in conflict with its mission, jeopardize its IRS tax status or are too difficult to administer in relation to their value.

#### Procedure

1. All donors are encouraged to seek the advice of their financial advisor, tax advisor and/or attorney when planning or making a gift of consequence to Drobots.
2. Drobots generally accepts the following gifts without review:
  - Cash, including check, money order, credit card and online payments.
  - Marketable securities
3. The following gifts are subject to review by Drobots's Senior Management Team:
  - In-kind donations
  - Crypto-currencies
  - Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Annuities, or Retirement Plans
  - Charitable Remainder Trusts
  - Charitable Lead Trusts
  - Tangible Personal Property
  - Life Insurance
  - Real Estate
  - Remainder Interests in Property
4. Drobots will seek the assistance of legal counsel regarding the acceptance of the following gifts:
  - Closely held stock transfers that are subject to restrictions or buy-sell agreements.
  - Documents naming Drobots as Trustee
  - Gifts involving contracts, such as bargain sales or other documents requiring Drobots to assume an obligation
  - Transactions with potential conflict of interest that may invoke IRS sanctions or States' regulations
  - Other instances in which use of counsel is deemed appropriate by the Development Committee or Drobots Senior Management
5. Drobots will not accept the following:
  - Gifts that are outside of Drobots's mission or charter
  - Gifts that would result in Drobots losing its tax status or other negative consequence
  - Gifts that are too difficult or expensive to administer in relation to their value
  - Gifts that discourage other donors or future gifts
  - Gifts of or related to gambling, alcohol, tobacco, or firearms
  - Gifts that involve unexpected responsibilities
6. In the case of a gift that requires Drobots to pass-through funding or a gift that is restricted to a specific Drobots team, Drobots reserves the right to deduct and retain a reasonable percentage of gift proceeds to offset administrative and processing costs.
7. Drobots reserves the right to refuse or return gifts of any kind that are determined by Drobots to be antithetical to our mission.