



Digital Asset Acceptance Policy

Effective March 1, 2026

Purpose and Scope

This Digital Asset Acceptance Policy establishes the guidelines under which SDG Global Impact Fund (“SDG Global” or the “Fund”) may accept, hold, manage, convert, or otherwise administer digital assets contributed as charitable gifts.

As digital assets have become an increasingly significant form of wealth creation and transfer, SDG Global recognizes the importance of providing donors with a secure and compliant pathway for contributing such assets to charitable causes. This policy provides a framework to ensure that digital asset donations are accepted and administered in a manner consistent with the Fund’s fiduciary obligations, regulatory compliance requirements, and mission to advance philanthropic initiatives aligned with the United Nations Sustainable Development Goals (SDGs).

This policy applies to all digital assets donated to SDG Global globally, including those administered in coordination with affiliated or partner entities.

Definition of Digital Assets

For purposes of this policy, “Digital Assets” include cryptographically secured digital representations of value or rights that exist on a distributed ledger or blockchain network.

Digital assets may include, but are not limited to:

- Cryptocurrencies (e.g., Bitcoin, Ethereum)
- Stablecoins
- Tokenized securities or tokenized real-world assets
- Utility tokens
- Governance tokens
- Non-Fungible Tokens (NFTs)
- Other blockchain-based digital assets that may emerge through technological innovation

The Fund reserves the right to determine, in its sole discretion, whether a particular digital asset qualifies for acceptance.

Acceptance of Digital Assets

SDG Global may accept digital assets as charitable contributions when such assets are determined to be compatible with the Fund’s mission, legal requirements, operational capabilities, and risk management standards.

Digital assets may be contributed:

- To establish a new charitable fund
- To support an existing charitable fund
- As unrestricted gifts to SDG Global
- In connection with planned giving or other philanthropic arrangements

All digital asset contributions are considered irrevocable charitable gifts upon acceptance by the Fund.

SDG Global retains full legal control and discretion over all contributed assets and the administration of any funds created from such contributions.

SDG Global reserves the right to decline digital assets that present excessive liquidity constraints, technological risk, regulatory uncertainty, or reputational concerns.

Digital Asset Infrastructure and Custody

To ensure secure handling of digital assets, SDG Global may utilize institutional digital asset infrastructure providers.

Digital assets contributed to the Fund may be processed, custodied, or facilitated through approved service providers, including but not limited to digital asset infrastructure platforms or other institutional partners.

These providers may facilitate:

- secure wallet infrastructure
- transaction processing
- asset custody
- asset conversion
- reporting and compliance services
- investment advisory or management services where appropriate

The selection and use of such providers shall remain at the discretion of SDG Global.

Digital assets may be held in institutional custody environments or may be liquidated promptly following receipt in order to minimize security, market, or operational risks.

Operational Procedures

Upon receipt of a digital asset contribution, SDG Global will confirm the successful transfer of the asset to a wallet address designated by the Fund or by an approved digital asset infrastructure provider. The time and value of the transfer will be recorded based on the market price of the asset at the time it is received by the Fund.

Digital assets may be processed through approved digital asset service providers, exchanges, or custody platforms in order to facilitate secure handling, compliance review, and potential conversion to fiat currency. The Fund may rely on third-party blockchain analytics, transaction monitoring tools, or compliance services to review the provenance of digital asset transactions and to assist in fulfilling anti-money laundering (AML) and sanctions compliance obligations.

Unless otherwise determined by the Fund, digital assets may be liquidated shortly after receipt in order to reduce exposure to market volatility, security risks, or operational constraints. In certain circumstances, the Fund may elect to temporarily hold digital assets if doing so is consistent with the Fund's Investment Policy and fiduciary responsibilities.

All operational procedures related to digital asset handling, custody, conversion, and compliance review shall be carried out under the supervision of the Fund's management and in accordance with the Fund's broader governance framework.

Conversion of Digital Assets

Unless otherwise determined by the Fund, digital assets received as charitable contributions may be converted into U.S. dollars or other fiat currencies shortly after receipt.

The decision to convert digital assets immediately, hold them temporarily, or manage them within investment portfolios shall be made by SDG Global in accordance with:

- the Fund's Investment Policy
- market conditions
- liquidity considerations
- operational capacity
- fiduciary obligations

Donors may recommend that digital assets be retained or managed as part of an investment strategy; however, all such recommendations remain advisory and non-binding.

Valuation of Digital Assets

For purposes of donor acknowledgment and reporting, digital asset contributions shall be valued in accordance with applicable Internal Revenue Service guidelines and relevant regulatory standards.

Typically, the fair market value of digital assets will be determined based on the value recorded on a recognized exchange or pricing index at the time the asset is received by the Fund.

Donors are responsible for obtaining independent appraisals when required by applicable tax regulations.

SDG Global does not provide tax, legal, or valuation advice to donors regarding digital asset contributions.

For U.S. tax purposes, digital asset contributions are generally treated as non-cash property contributions. Donors are responsible for complying with all applicable IRS substantiation and appraisal requirements associated with such gifts.

Compliance and Due Diligence

SDG Global maintains a strong commitment to financial integrity and regulatory compliance. All digital asset contributions may be subject to appropriate due diligence and compliance procedures.

These procedures may include, but are not limited to:

- verification of asset provenance
- blockchain transaction screening
- anti-money laundering (AML) reviews
- sanctions compliance checks
- donor identity verification where appropriate

SDG Global reserves the right to decline any digital asset contribution that, in its judgment, presents undue regulatory, reputational, security, or operational risk.

Risk Disclosure

Digital assets involve unique technological, market, and regulatory risks. These risks may include:

- price volatility
- liquidity constraints
- technological vulnerabilities
- regulatory uncertainty
- cybersecurity risks

Donors should consult their legal, financial, and tax advisors prior to making digital asset contributions.

SDG Global does not guarantee the value of digital assets once received and is not responsible for market fluctuations that may occur before or after conversion.

International Considerations

As SDG Global operates in a global philanthropic context, digital asset contributions may involve international donors, exchanges, or blockchain networks.

In such cases, SDG Global may implement additional compliance procedures, including:

- international AML screening
- jurisdictional regulatory review
- enhanced due diligence for cross-border transactions

The Fund reserves the right to apply additional requirements where necessary to ensure compliance with applicable laws and regulations.

Governance and Policy Review

This Digital Asset Acceptance Policy operates in conjunction with the Fund's existing policies, including:

- Gift Acceptance Policy
- Investment Policy
- Anti-Money Laundering (AML) Policy
- Program Guidelines

The Board of Directors of SDG Global retains ultimate authority over the interpretation and implementation of this policy.

This policy may be amended from time to time to reflect evolving regulatory standards, technological developments, and the operational needs of the Fund.

In the event of any inconsistency between this Digital Asset Acceptance Policy and other SDG Global policies, the Board of Directors shall determine the governing interpretation.

Conclusion

SDG Global recognizes that digital assets represent a rapidly growing component of modern wealth and philanthropy. By establishing a secure and compliant framework for accepting digital asset contributions, the Fund seeks to expand the tools available to donors who wish to advance charitable causes aligned with the United Nations Sustainable Development Goals.

Through thoughtful governance and responsible stewardship, SDG Global aims to ensure that digital asset philanthropy can be harnessed effectively for global impact.