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File No.: 6491070 Date Filed: 11/26/2024

ARTICLES OF INCORPORATION

- 1. The name of the corporation is Dharma Endowment Fund.
- 2. This corporation is a religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.
- 3. The specific purposes for which this corporation is organized are:
- a. To the advancement of the Dharmic religion, in particular promoting its philosophy and culture;
- b. To advance education at primary, secondary and higher education levels;
- c. To prevent or relieve poverty;
- d. To the promotion of good health, nutrition and programs designed to improve fitness, physical and mental health and wellbeing;
- all by operating an endowment fund and by the provision of grants and other forms of financial assistance to charities and other organizations working to further any or all of those purposes; and
- e. To engage in all activities necessary, useful or expedient, through operative measures permitted by the California Nonprofit Religious Corporation Law and Section 501(c)(3) of the Internal Revenue Code to promote the above mentioned purposes.
- 4. The name and address in the State of California of this corporation's initial agent for service of process is:

Rhonda Wheeler, 1968 S Coast Hwy, Laguna Beach, CA 92651.

- 5. This corporation is organized and operated exclusively for religious purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.
- 6. The property of this corporation is irrevocably dedicated to religious purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.
- 7. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.
- 8. Notwithstanding any other provision of these articles, the corporation shall not carry

on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

- 9. In any taxable year in which the corporation is a private foundation as described in IRC Section 509(a), the corporation shall distribute its income for said period at such time and manner as not to subject it to tax under IRC Section 4942, and the corporation shall not (a) engage in any act of self-dealing as defined in IRC Section 4941(d), retain any excess business holding as defined in IRC Section 4943(c), (b) make any investments in such manner as to subject the corporation to tax under IRC Section 4944, or (c) make any taxable expenditures as defined in IRC Section 4945(d) or corresponding provisions of any subsequent Federal tax laws.
- 10. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for religious or charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code and which has been approved by Dharma Endowment Fund, a company incorporated in the United Kingdom (Internal Internal Inter
- 12. The initial street address and mailing address of the corporation is 1968 S Coast Hwy, Ste 648, Laguna Beach, CA 92651.

Atma Krishna, Incorporator