

Ethics And Conduct Code

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Instituto Ramacrisna is a nonprofit Social Institution based in Betim, Minas Gerais, with no religious or political affiliations, founded in 1959 and managed by a Deliberative Council, Fiscal Council, and Executive Board. Its name is a tribute to Sri Ramakrishna, an Indian philosopher who preached social work as a form of human development.

Ramacrisna was created by journalist Arlindo Corrêa da Silva, who believed in the potential present in every human being as a way to foster people's growth. It strengthens its actions through partnerships with companies, public authorities, and other organizations, operating in 11 cities in the metropolitan region of Belo Horizonte. Since its founding, it has invested in arts, culture, life education, professional training, and the economic and social development of vulnerable communities.

1. INTRODUCTION

The activities of Instituto Ramacrisna are based on the observance of laws, rules (internal or external), regulations, and voluntary or mandatory commitments, as well as the values and beliefs of the Institution and this Code. Ignorance of a legal or regulatory obligation cannot be used as a defense against possible consequences of misconduct.

Therefore, it is the responsibility of everyone covered by this document to know and ensure compliance with the laws and rules applicable to the professional activities they perform, showing behavior aligned with the highest levels of integrity.

In case of doubt, employees, service providers, managers, or suppliers should always consult Ramacrisna's policies, rules, and procedures before taking action; align their understanding with the responsible managers in the Institution to ensure appropriate conduct.

The guidelines presented below aim at the constant improvement of the prevention, diagnosis, and correction of actions that may represent behaviors harmful to good moral, ethical, and legal practices in general, especially regulated by the following laws:

COMPLEMENTARY LAW 187 OF DECEMBER 16, 2021 - PROVIDES FOR THE CERTIFICATION OF CHARITABLE ENTITIES AND REGULATES PROCEDURES RELATING TO THE IMMUNITY FROM SOCIAL SECURITY CONTRIBUTIONS REFERRED TO IN § 7 OF ART.

195 OF THE FEDERAL CONSTITUTION; amends Laws No. 5.172, of October 25, 1966 (National Tax Code), and No. 9.532, of December 10, 1997; repeals Law No. 12.101, of November 27, 2009, and provisions of Laws No. 11.096, of January 13, 2005, and No. 12.249, of June 11, 2010; and makes other provisions.

LAW NO. 12.846/2013 (ANTI-CORRUPTION OR CLEAN INSTITUTION LAW) AND DECREE NO. 8.420/2014, WHICH REGULATED IT;

- ART. 2 OF LAW NO. 12.527/2011 (ACCESS TO INFORMATION LAW) AND ART. 63 AND 64 OF DECREE NO. 7.724/2012, WHICH REGULATED IT;

- ITEM XXXIII OF THE CAPUT OF ART. 5, IN ITEM II OF § 3 OF ART. 37 AND §2 OF ART. 216 OF THE BRAZILIAN FEDERAL CONSTITUTION (CF/88);

LAW 13.019 OF 2014; LAW 13.204 OF 2015 AND ITS AMENDMENTS; “MROSC” (REGULATORY FRAMEWORK FOR CIVIL SOCIETY ORGANIZATIONS).

2 - OBJECTIVE

Ethics is the ideal of human conduct, guiding each individual on what is good and right, aiming for the common good. In the workplace, it must guide not only the content of decisions (what should or should not be done) but also the decision-making process (how it should be done).

Instituto Ramacrisna's practices are guided by transparency, honesty, fair negotiation, and full compliance with all applicable laws and regulations. These principles guide all its activities. It seeks to value its professionals and promote the importance of ethics and morality. The creation and dissemination of this Ethics and Conduct Code demonstrates this commitment to its daily responsibilities, aiming to improve its products and services.

CLIENT:

- People in situations of personal and social vulnerability.

CAUSE:

- Transforming lives

MISSION:

To transform lives through innovative solutions in education and professional training, aiming at human, cultural, social, and environmental development.

VISION:

By 2027, to be a self-sustaining organization generating positive social and environmental impact worldwide.

VALUES:

1. **Ethics** – Justice and respect in all actions and relationships.
2. **Altruism** – Others at the center of organizational actions.
3. **Transparency** – Making the organization's achievements public.
4. **Innovation** – Always seeking new proposals for human development and growth.
5. **Excellence** – Contributing to excellence in all processes.
6. **Inclusion** – Recognizing, accepting, and valuing differences, treating everyone with dignity, empathy, and respect.
7. **Happiness** – Seeking harmony amid adversities, valuing relationships and daily achievements.

3- Scope

The Ethics Code applies to all people who make up the Ramacrisna workforce, whether as employees or occasional service providers. It also applies to the associate members and individuals belonging to the Board, extending also to others not previously mentioned but who participate in or contribute to the activities of the Institute.

4- Safeguarding Policy

We are committed to ending violence against children, adolescents, and youth and recognize that we have the duty to promote their protection, with a gender perspective, particularly those we work with or are in contact with. For this reason, we have a Global Safeguarding Policy for Children, Adolescents, and Youth.

Importance of the Safeguarding Policy

Instituto Ramacrisna recognizes that violence against children, adolescents, and youth is present around the world and in all communities. Violence against children, adolescents, and youth includes physical or mental violence, injuries and abuse, negligence or careless treatment, mistreatment, and sexual abuse. In addition, children and youth may be vulnerable and at risk due to, for example, gender issues, sexual orientation, ethnic origin, disabilities, age, or illnesses.

Therefore, we seek to ensure that all people who work or are associated with us are prepared, confident, and aware, and are supported in fulfilling their responsibilities to safeguard children, adolescents, and youth from violence and engage positively with them in order to improve the reach of this measure;

We instruct the children, adolescents, and youth we work with to be aware of our responsibilities to prevent and respond to any harm caused against them and that may arise from the actions and behaviors of employees, partners, and visitors, as well as the flow to report such incidents.

Clear and Transparent Policy

We are fully committed to safeguarding all children, adolescents, and youth from all forms of violence, with a gender-sensitive perspective.

We take our responsibility and duty to ensure that we, as an organization, as well as any person representing us, do not cause harm, abuse, or commit any act of violence against children, adolescents, and youth, nor expose them to such risks, very seriously.

We promote lectures, educational actions, practices, approaches, interventions, and safe environments for children, adolescents, and youth, which respect the specific safeguarding needs and address protection risks differentiated by gender and other identities. We will combat and not tolerate any kind of prejudice, discrimination, or exclusion.

We guide all people who work with children, adolescents, or youth, or are associated with us, to understand and receive support to develop their roles and responsibilities in safeguarding children, adolescents, and youth.

Important Specific Actions

This Global Policy is based on the following guiding principles of its implementation:

- All children, adolescents, and youth under 18 years old have the right to protection against all forms of violence on equal terms, as declared in Article 19 of the United Nations Convention on the Rights of the Child. In addition, the Universal Declaration of Human Rights recognizes among the fundamental human rights, the dignity, value, and equality of rights of people of any age, including youth between 18 and 24 years old;
- The human rights of children, adolescents, and youth will be respected and valid for everyone, without distinction of age, sex, gender, gender identity, sexual orientation, nationality, ethnic origin, color, race, language, religious belief, political view, marital status, disability, physical or mental illness, family arrangement, socioeconomic or cultural context, class, any history of conflict with the law or any other aspect of their origin or identity. Inequality, exclusion, or discrimination will not be tolerated;

- All children, adolescents, and youth must be empowered and encouraged to develop their full potential. Decisions about children, adolescents, or youth must, whenever possible, be made with their participation and aiming at what is best for them, mainly considering how such decisions affect them;
- No child, adolescent, or youth shall suffer harm, intentionally or unintentionally, as a result of their engagement, participation, or contact with us, whether as a sponsored child, participant in our programs, projects, events, processes, youth advisory councils, or as part of fundraising and advocacy campaigns.

Sharing Responsibilities

Everyone involved, from the board to employees, volunteers, associates, and visitors must:

Be aware and commit to and contribute to a pleasant, healthy, and safe environment where children, adolescents, and youth feel respected, supported, and protected;

Never use violence against a child, adolescent, or youth or even place a child, adolescent, or youth at risk of suffering violence.

Violations

Failure to observe this policy and non-compliance with its rules will be investigated and may result in penalties, including disciplinary actions that lead to dismissal, termination of all relations, including contractual ones, or partnership agreements, and where relevant, appropriate legal actions or other types of actions.

In addition to governing the behavior of employees, associates, and visitors of Instituto Ramacrisna, the policy ensures that our organization specifically minimizes risks to our served audience in all their diversity and reports and responds to any concerns appropriately, prioritizing the rights, needs, and wishes of the beneficiaries.

5- Conflict Of Interest

Employees, volunteers, or contractors of Ramacrisna may not provide consultancy or hold positions in similar organizations with conflicting interests. Nor are corporate ties accepted, either their own or through a spouse or family members, with Ramacrisna's suppliers, if the position the employee or administrator holds grants them the power to influence transactions or access privileged information.

An employee who holds positions (paid or unpaid) in external entities and also any employee who has a spouse or family members working at Ramacrisna or with suppliers, government agencies, or nonprofit institutions that have relations with the Institution must, mandatorily, communicate the fact in writing (via the Conflict of Interest Declaration Form) as soon as possible to their immediate leadership, who will evaluate possible conflicts of interest.

Family members up to the second degree are considered relatives: father, mother, child, sibling, grandparent, grandchild, uncle and nephew. For the purposes of this Code, relatives by affinity will also be considered, namely: son-in-law, daughter-in-law, father-in-law, stepfather, stepmother, stepson and sister-in-law.

In case of a potential conflict of interest, the Ramacrisna board must also report the fact in writing, directly to the Presidency.

International agreements and legislation to which Brazil is a signatory or is in any way an employee.

Ramacrisna has a strong commitment to ethical conduct and attitudes that reinforce the Association's principles and values. Therefore, the purpose of this Code is to clarify and guide employees, suppliers, clients and partners on what attitudes are expected and desired in any and all relationships established with the Association. These are:

- To look after Ramacrisna's image, so that business is done honestly, fairly, transparently and ethically;
- Complying with applicable legislation;
- Practicing fair and honest competition;
- Respecting human relations, based on principles of equality and respect for individuality and dignity, with relationships free of prejudice of any kind, whether based on origin or social condition, religion, gender, color, ethnicity, age, sexual orientation, political preferences, physical condition, or any other form of discrimination.

6- Financial Management

Ramacrisna does not accept or support any initiative related to processes whose purpose is to conceal or legitimize illicit financial resources, such as those listed below (which are not exhaustive):

- “Slush fund” (caixa dois);
- Unusual forms or complex patterns of payment;
- Unusual transfers to/from countries not related to the transaction;
- Tax evasion;
- Money laundering;
- Transactions involving places or companies already associated with “money laundering” or tax evasion.

Any indication of occurrences related to the topics above or other related matters must be immediately communicated to the Ramacrisna Board.

6.1 Contracts and accounting records

All financial and commercial transactions will be finalized and correctly recorded in the Ramacrisna's books and records.

The employee, service provider, or administrator must not enter into irregular financial agreements with users or suppliers, such as overbilling or underbilling.

Contracts in which Ramacrisna is a party must be written objectively and precisely, leaving no room for ambiguous interpretations. Supporting documentation must be attached to the main text so that it can be validated and/or provided with the assistance of Ramacrisna's Legal Advisory. All payments and commitments made must be authorized by the appropriate hierarchical level and supported by legal documentation.

7. Corruption

Instituto Ramacrisna does not allow any form of corruption in its activities, combating this practice in all its forms. To this end, it makes decisions based solely on legitimate business factors, such as price, quality, and service, among other reasonable aspects.

Employees, service providers, administrators, as well as project coordinators, must not promise, offer, authorize, induce, and/or grant any advantage or anything of value to a government agent, client, supplier, or any other person with the intent to influence decisions, even if favorable to the Association's business, or aiming for any form of personal gain, whether material or immaterial, direct or indirect.

The concept of corruption is broad and may include practices such as bribery of public agents—including transnational ones—extortion, kickbacks, facilitation payments, money laundering, favor trading, and even fraud, influence peddling, or any other practice involving rewards of any nature, or even the promise of a reward by the corrupter in exchange for irregular gains or benefits of interest.

8. Gifts, Presents, Invitations And Hospitalities

Institutional gifts that configure acts of courtesy and goodwill between parties in a commercial relationship and do not suggest or characterize the obtaining of benefits in any negotiation may be offered or accepted by Ramacrisna employees, administrators, and service providers. Ramacrisna recommends that gifts and presents, if offered or received, be strictly limited to items of nominal value, restricted to promotional materials bearing the logo of the granting institution. In case of doubt, the immediate leadership should be consulted.

Invitations to events with expenses covered by clients, suppliers, government agencies, and other related parties may only be accepted when they serve the legitimate purposes of the Association's activities, when there is a real opportunity to develop a business relationship, when they are also extended to professionals from other institutions, and upon formal authorization by the Presidency.

It is prohibited to receive or offer gifts in cash or equivalents, for any reason, such as financial compensations (discounts) in personal transactions and similar.

Objects received as awards that represent distinction or tribute to Ramacrisna must be forwarded to the Presidency.

9. Image, Reputation And External Conduct

The construction and strengthening of Ramacrisna's image and reputation also occur through our dialogue and behavior with the users of our services and the suppliers we interact with.

Therefore, our actions, both internally and externally, must always be in accordance with the principles and values of the Association. The image and reputation management of Ramacrisna must follow the positioning defined by the Board.

When in the context of their professional activities with Ramacrisna, or even in private life situations where the name or brand of the Association is identified, the employee, service provider, administrator, or supplier must be judicious in their conduct, acting with prudence and care so as not to put at risk Ramacrisna, its brand, its reputation, or even their own career.

Whether in internal or external environments, such as participation in training or any other situation where the name or brand of the Institution is identifiable, the conduct of all parties covered by this Code must be consistent with the guidelines described in this document and with Ramacrisna's values, thus contributing to the construction and recognition of the Institute's good image.

10. Communication Policy

Institutional Relations is the department responsible for Communication and for safeguarding Ramacrisna's image. Therefore, pay attention to the rules:

The brand is one of Ramacrisna's most valuable assets, and it is the role of the Communication department to manage and safeguard its image and credibility. Therefore, the Communication department is responsible for:

Marca:

Develop a strategy for the use and application of the brand and its visual and verbal identity in all communication materials, whether institutional or project-related;

Guide, evaluate, and approve the application of Ramacrisna's brand and its sub-brands in communication pieces, whether produced internally, by service providers, or partners;

Guide, evaluate, and approve the creation of new brands and sub-brands, of projects and spaces;

Also:

- It is forbidden to share Ramacrisna's logo with third parties. If you are asked to send the Institute's logo, the request must be forwarded to the Communication department, which will evaluate the necessity and send the appropriate file format, accompanied by its usage manual, according to its intended use.
- When using the Institute's logo in internal documents and presentations, it must follow the guidelines of the usage manual (consult the Communication department), ensuring that its colors, format, font, etc., are not altered. If this material is to be shared with third parties, it must be submitted for review by the Communication department.

Promotional Materials:

- Only the Communication department is authorized to create promotional materials (physical or digital) of institutional or advertising nature. Any need for promoting activities, courses, events, or other actions must be requested from the Communication department.
- It is prohibited for any employee or student to create social media accounts with the names of spaces or projects of the Institute, with or without the use of the logo. Only the Communication department is authorized to create and manage social media.

Press:

- Only the Communication department or people designated by the vice president and the Superintendent are authorized to provide information to TV stations, radios, newspapers, websites, and other media outlets.
- It is not allowed to share with third parties information, photos, or documents belonging to Instituto Ramacrisna or its beneficiaries, clients, and suppliers, without the Institution's formal authorization.
- If you are approached by someone from the press, do not give interviews. Contact the Communication department, which will take the appropriate actions.

11. Institute's Assets

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The assets, equipment, facilities, and other properties of Ramacrisna are made available to its employees, service providers, or administrators appointed by it for their exclusive use in the Institution's operations, and should not be used for private purposes, except in specific situations defined by the Association and formally approved by the responsible manager or authority.

It is everyone's responsibility to ensure the proper use and conservation of the Institute's assets placed under their care. Matters related to the donation, sale, and assignment of real estate use will be subject to the board's authorization.

11.1 Use Of Electronic Information Systems

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Electronic systems and IT resources are made available to employees, service providers, administrators, or suppliers for the proper performance of their duties.

Specifically regarding the use of the internet, access through computers connected to Ramacrisna's network is primarily intended for the Institute's interests. If personal use is really necessary, it must be extremely moderate, always respecting the Institute's rules, policies, and procedures and never harming the proper progress of activities.

Ramacrisna's email is intended exclusively for corporate purposes and related to the activities of the employee, service provider, administrator, supplier, or representative appointed by the Institute and must be used in accordance with the internal procedures established in documents related to the subject.

It is forbidden to exchange, retrieve, store, or use obscene, pornographic, violent, discriminatory, racist, defamatory content, with political-party nature, that disrespects any individual or entity and goes against Ramacrisna's policies and interests. Games or chain messages are also not allowed.

Ramacrisna may, at its discretion, use and monitor any information transmitted or residing in these means. This rule includes written or stored information in an electronic system and any other associated means. It also includes technically developed information, obtained through acquisition, license, or provided to the Institute.

All files and information related to professional activity created, received, or stored in electronic systems are the property of Ramacrisna and constitute commercial and legal assets. Thus, in the event of a transfer or dismissal of an employee, administrator, or service provider, this information must be forwarded to the immediate supervisor for safekeeping or disposal.

The access password to the systems is for personal use only and cannot be shared with third parties, not even with a coworker. Any type of software and programs must not be copied or installed on the Institute's computers without prior authorization from the Administration Directorate.

11.2 Confidential Or Privileged Information

The fact that the employee, service provider, or administrator has access to restricted systems and information from Ramacrisna does not mean that they may use such access and data beyond the activities they perform at the Institute. Thus, anyone who, by virtue of their position or responsibilities, has access to strategic, privileged, or confidential information about Ramacrisna may not disclose it to others without the written consent of the board.

In this case, it is the duty of those covered by this document to prevent anyone from accessing such information, being extra careful with conversations in public environments or places with a large circulation of people, with data sent in emails, with comments on social media, and with information used in meetings, in work done for courses and external presentations, and even with materials left on desks or in drawers and cabinets.

The employee, service provider, or administrator must not promote the dissemination of confidential or untrue information via communication channels, including social media. Nor should internal communications (electronic or printed) or operational documents (internal policies, rules, manuals, and the like) be disclosed outside the Institute, even if not classified as confidential or restricted use.

Confidential information in response to legitimate requests from government authorities or external institutions that provide or have provided services to the Institute may only be provided after considering whether it will be treated confidentially and after appropriate measures are taken to protect its confidentiality. For the provision of information to government authorities, Ramacrisna's Legal Advisory must always be consulted.

11.3 Intellectual Property

All employees, service providers, and administrators are responsible for treating confidentially the intellectual property information they have access to as a result of their work, using it carefully. Disclosure of this information is not allowed without the express authorization of the Association's management.

Likewise, third-party intellectual property or copyrights must be strictly respected, not allowing, for example, unauthorized copies of printed materials protected by copyright, use of photos and testimonials from people in institutional materials without permission, or the use of illegal or "pirated" software on Institute equipment.

12. Integrity In Labor Relations And Labor Standards

Ramacrisna treats its employees and service providers with dignity, providing a work environment with equal opportunities for professional and personal growth and respect for individual freedom.

Hiring, performance, evaluations, and dismissals will be handled in Ramacrisna's People Management Policy. Since its foundation, Ramacrisna has sought to promote good governance practices, guided by transparency and full compliance with laws and regulations applicable to its activities.

The Institute is committed to maintaining training, refreshment, and capacity-building programs for employees, based on pedagogical material on ethics, integrity, and anti-corruption.

It is each of our responsibility to welcome new or transferred employees, providing a receptive environment, giving them adequate support, training, and guiding them through the department's routines with respect, attention, cordiality, and empathy, clearly understanding everyone's limits and providing institutional theoretical material.

We consider the entry of a new employee as an opportunity to share knowledge and increase the number of people capable of helping to perform our tasks and, consequently, fulfill our mission.

12.1 Child Or Forced Labor

Ramacrisna does not accept or condone forced labor, slave labor, or labor in similar conditions, nor the use of child labor or any form of sexual exploitation of children or adolescents.

If minors between 16 and 18 years old are hired as apprentices, in accordance with the laws in force in the country, the Institute ensures that the work will not hinder their studies.

12.2 Prejudice And Discrimination

Ramacrisna values respectful, cordial, and fair treatment from employees, service providers, and administrators, not admitting, consequently, discrimination or prejudice of any kind, whether based on gender, race, religion, age group, sex, political belief, nationality, marital status, sexual orientation, physical condition, or any other in its relationships.

In recruitment, selection, and promotion processes, candidates must be evaluated solely by their competencies and ability to meet and adapt to the position's expectations. Decisions based on prejudice, favoritism, or even privileges are not accepted.

12.3 Leadership Conduct

It is the responsibility of leaders to inform, guide, and prepare their teams for the correct application of the organization's policies and rules.

Mistakes made by employees must be pointed out by immediate leadership, with such events accompanied by information and guidance to prevent their recurrence. Repetition of errors resulting from carelessness, negligence, or lack of interest should receive strict correction.

In such cases, it is the manager's duty to take the necessary measures, ensuring that the irregularity is analyzed and dealt with appropriately. In case of doubt, the Human Resources Department and the Legal Advisory should be consulted.

It is expected from everyone to encourage, listen to, and consider new ideas, different opinions, questions, and arguments that represent a way of learning and improving processes.

12.4 Harassment And Abuse Of Power

Ramacrisna does not admit abuse of power or harassment, such as sexual, economic, moral, or of any other nature, nor situations that configure disrespect, intimidation, physical violence, or threats in relationships, whether internal or external, established by the Institute.

Anyone who considers themselves discriminated against, humiliated, or targeted by prejudice, abusive practices, or in a situation of disrespect in the performance of their professional activities at Ramacrisna must report the fact to the board using the available contact channels.

12.5 Health, Safety, And Environment

All information related to health, safety, and the environment that may impact the Institute's employees, communities, or the environment itself will be treated transparently.

Ramacrisna is committed to providing a safe work environment and to adopting necessary measures to preserve physical, mental, and moral integrity, especially regarding occupational risks, if any.

Everyone is expected to observe the work environment carefully, identifying possible risk situations to safety, health, or the environment.

12.6 Use Of Alcohol, Drugs, And Weapons

All Ramacrisna employees, service providers, and administrators are prohibited from consuming alcoholic beverages during working hours, as well as from performing professional duties while intoxicated. The use and possession of drugs and staying in the work environment under the influence of such substances are also prohibited. Weapons of any kind are not allowed on the Institute's premises. Ramacrisna's internal areas are considered "SMOKE-FREE."

12.7 Sale Of Goods

The sale and exchange of goods of personal interest on the Association's premises will only be permitted with the express authorization of the board.

12.8 Political Participation

Ramacrisna has no ties with Political Parties. However, it respects everyone's involvement in civic matters and participation in political processes. Such participation, however, must occur during the employee's free time and at their own expense, outside the Institute's premises. In this situation, the person involved must make it clear that the statements are theirs and not Ramacrisna's.

13. Suppliers

RAMACRISNA's suppliers must be evaluated using clear and non-discriminatory criteria. Every decision must have technical and economic justification, and no favoritism of any kind is allowed.

All processes carried out by the Institute for the contracting of services, contract renewals, and similar must be conducted with transparency and total integrity, respecting ethical principles, laws, and internal and external rules applicable to this process.

To be accepted as a supplier of Ramacrisna, in addition to proving their tax compliance, they must declare that they do not use child labor or labor in conditions analogous to slavery.

14. Violations Of The Code And Management Of Consequences

The existence of rules, policies, and regulations is an essential condition for a successful Institution. It is the responsibility of the leadership to encourage their teams to always be in compliance with them, acting according to the organization's ethical standards of conduct, for a harmonious and efficient operation.

Deviations, non-compliance, or violations may lead to disciplinary measures that, when applied, should always serve as an educational and cultural development tool.

14.1 What Is Considered A Violation Of The Code

The following are considered by Ramacrisna to be conduct that violates its Code and must therefore be avoided:

- Failing to comply with the rules established in this document, as well as in other policies and regulations of the Institution, and violating applicable laws related to the Institute's activities in the locations where it operates;
- Failing to act upon violations of laws, ethics, morals, and the premises established in the Code, not taking appropriate action upon awareness or suspicion of irregularities, or not reporting the situation to the appropriate authorities and channels;
- Manipulating or falsifying information to hide violations of laws, ethics, morals, and the premises established in the Code of which one is aware;
- Retaliating against those who, in good faith, have reported to the Institute's authorities conduct misaligned with the Code, with the Institution's values, with its internal policies and rules, and with applicable laws.

14.2 Reporting Code Violations

All complaints received by Ramacrisna administrators will be handled with impartiality, transparency, and confidentiality. No retaliation against the reporter will be accepted when reporting in good faith. Retaliations of any kind must be reported immediately.

Complaints must be accurate and correct, and whenever possible, supported by evidence, facts, and concrete data. Ramacrisna has a complaint channel available, which guarantees the anonymity of the possible complainant, as well as an independent OMBUDSMAN, which will investigate and promote the necessary actions to respond to the reported demands.

14.3 Disciplinary Measures

Violations of Ramacrisna's rules and regulations will result in disciplinary consequences. Recurrences, including failure to comply with action plans drawn up by audit processes, after proper guidance, are also subject to disciplinary measures.

Possible penalties:

- Verbal warning;
- Written warning;
- Suspension;
- Dismissal without cause;
- Dismissal with cause; or
- Notification up to contract termination for legal entities.

The application of disciplinary measures must be carried out, as much as possible, immediately after the infraction is committed.

The Human Resources Department must always be consulted about the disciplinary measure to be applied and, when necessary, should consult the Legal Department for guidance. In any situation, respect for the individual must be the guiding principle of leaders' conduct.

15. Auditing (Independent Audit)

Ramacrisna is audited by an Independent Auditor who analyzes the financial statements in accordance with the practices adopted in Brazil, the rules of the Federal Accounting Council (CFC), and observing the provisions contained in the Accounting Standards (ITG 2002), adopted for non-profit entities (Resolution No. 1.409/2012 – CFC, amended by ITG 2002 (R1), of August 21, 2015).

16. Ramacrisna Website

The Institute's website www.ramacrisna.org.br presents its Bylaws, policies, reports, and operational standards related to the activities carried out, as well as other information arising from legal requirements or social responsibility.

17. General Data Protection Law

The Institute is committed to the protection of personal data, in compliance with the General Data Protection Law (LGPD – Law No. 13.709/2018). All employees must treat personal information of colleagues, beneficiaries, partners, and suppliers with confidentiality and responsibility, using it only for purposes authorized by the organization. Improper use, sharing, or leaking of data may result in disciplinary and legal measures.

18. General Provisions

The Ethics and Conduct Code will be an integral part of the Employment Contract to be signed by every already hired or newly admitted employee. The Commitment Term, annexed to this Code, will be presented to the employee, who must read and acknowledge it.

The provisions of this Code apply, as appropriate, to anyone who, even if belonging to another institution, provides services or carries out any activity with RAMACRISNA, whether on a permanent, temporary, or exceptional basis, even if without financial compensation from the Institute. This Code is part of Ramacrisna's Integrity Program and is a key governance tool for the Institute.

19. Validity

This Ethics and Conduct Code shall enter into force on the date of its publication on the institutional website www.ramacrisna.org.br and shall remain valid for an indefinite period, with applicability in all locations where Instituto Ramacrisna is active.



Solange Bottaro
Vice President

ANNEX A – COMMITMENT TERM

This Commitment Term is an integral document of the Institute's Employment Contract and consists of two copies. One copy remains with the employee, and the other with Ramacrisna.

I declare that I have received, read, and understood the Ramacrisna Ethics and Conduct Code and am fully aware of and in agreement with the terms and guidelines established therein. I undertake to fully comply with it under penalty of being subject to disciplinary measures, in accordance with the Institute's internal regulations and applicable legislation.

RAMACRISNA OMBUDSMAN: ouvidoria@ramacrisna.org.br – Phone: +55 (31) 97146-9715

Full Name:

Department:

Signature:

Date:

I undertake to inform all and any issues regarding potential conflicts of interest during my relationship with the Institute.

This term consists of two copies. One copy is for the employee or service provider and the other for Ramacrisna.

Signature:

Last revision carried out on 07/24/2025

There are two copies of this form. One copy belongs to the employee and the other to Ramacrisna.