

Code of Ethics and Conduct

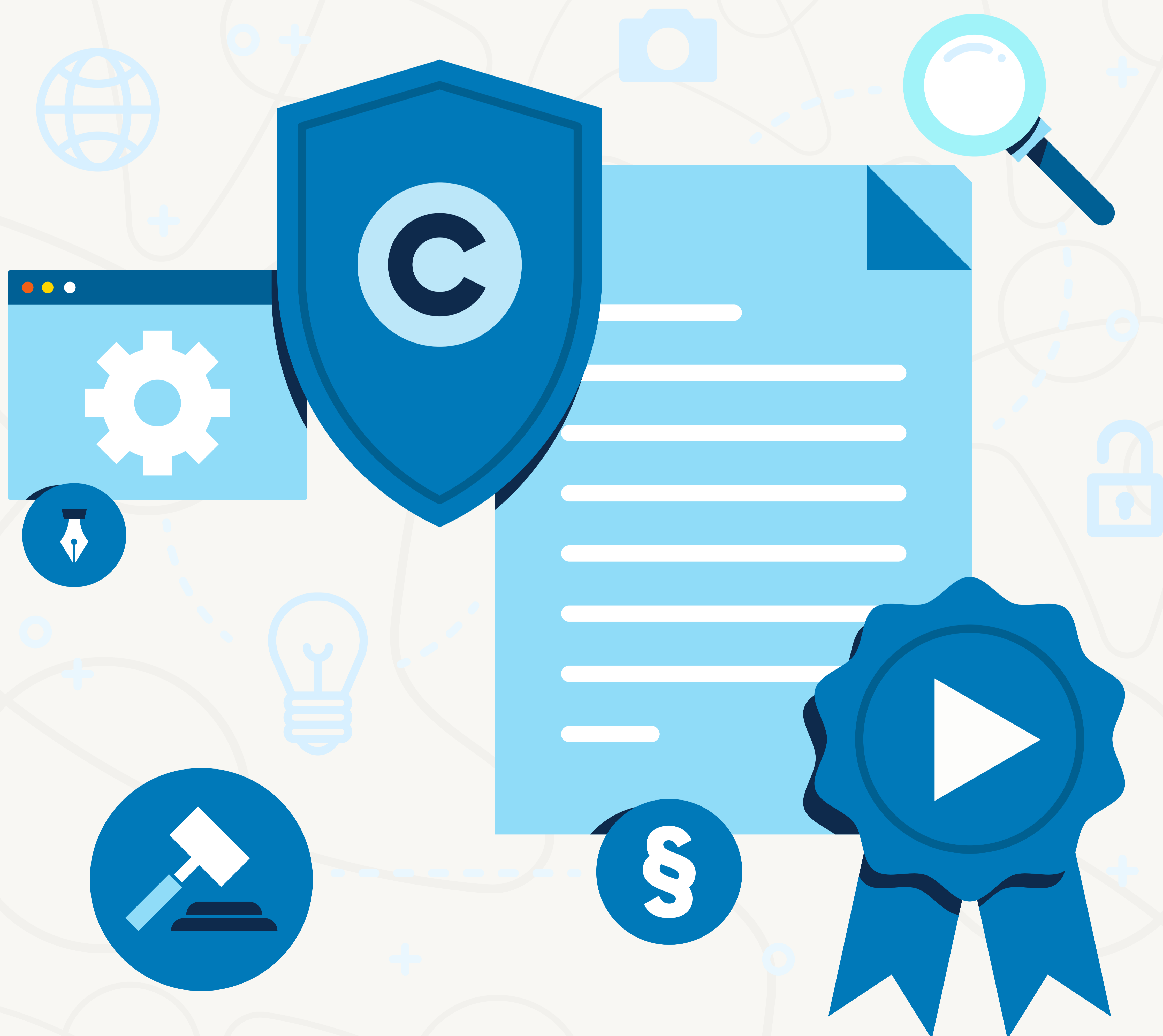


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Instituto Ramacrisna is a social institution headquartered in Betim, Minas Gerais, non-profit, with no religious or political affiliation, founded in 1959, governed by a Board of Directors, Fiscal Council, and Executive Board. Its name is a tribute to Sri Ramakrishna, an Indian philosopher who advocated social work as a means of human growth.

Ramacrisna was created by journalist Arlindo Corrêa da Silva, who believed in the potential present in every human being as a path to people's development. It amplifies its action through partnerships with companies, public authorities, and other organizations, operating in 11 cities in the Greater Belo Horizonte metropolitan area. Since its foundation, it has invested in art, culture, life education, vocational training, and the economic and social development of vulnerable communities.



1-Introduction

The activities of Instituto Ramacrisna are guided by compliance with laws, rules (internal and external), regulations, and voluntary or compulsory commitments undertaken, as well as by the institution's values and beliefs and by this Code. Ignorance of a legal or regulatory obligation cannot be used as a defense against the possible consequences of misconduct.

Therefore, it is the responsibility of all audiences covered by this document to know and ensure compliance with the laws and rules in force and applicable to their professional activities, demonstrating conduct aligned with the highest standards of integrity.

In case of doubt, employees, service providers, managers, or suppliers must always consult Instituto Ramacrisna's policies, rules, and procedures before acting and align with the managers responsible at the institution in order to ensure appropriate conduct.

The guidelines presented below aim at the continuous improvement of the prevention, diagnosis, and correction of actions that may represent conduct harmful to good moral, ethical, and legal practices in general, governed mainly by the following instruments:

1

COMPLEMENTARY LAW 187, OF DECEMBER 16, 2021 — PROVIDES FOR THE CERTIFICATION OF CHARITABLE ENTITIES AND REGULATES PROCEDURES REGARDING IMMUNITY FROM SOCIAL SECURITY CONTRIBUTIONS REFERRED TO IN §7 OF ARTICLE 195 OF THE FEDERAL CONSTITUTION; AMENDS LAWS NO. 5,172, OF OCTOBER 25, 1966 (NATIONAL TAX CODE), AND 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 12,249, OF JUNE 11, 2010; AND PROVIDES OTHER MEASURES.

2

LAW NO. 12,846/2013 (ANTI-CORRUPTION LAW) AND DECREE NO. 8,420/2014, WHICH REGULATED IT.

3

ARTICLE 2 OF LAW NO. 12,527/2011 (ACCESS TO INFORMATION LAW) AND ARTICLES 63 AND 64 OF DECREE NO. 7,724/2012, WHICH

4

ITEMS XXXIII OF ARTICLE 5, ITEM II OF §3 OF ARTICLE 37, AND §2 OF ARTICLE 216 OF THE BRAZILIAN FEDERAL CONSTITUTION (CF/88).

5

LAW 13,019 OF 2014; LAW 13,204 OF 2015 AND THEIR AMENDMENTS; MROSC (LEGAL FRAMEWORK FOR CIVIL SOCIETY ORGANIZATIONS).

2– Objective

Ethics is the ideal of human conduct that guides each individual on what is good and correct, aiming at the common good. In the workplace, ethics should guide not only the content of decisions (what I should do and what I should not do) but also the decision-making process (how I should do it).

Instituto Ramacrisna's practices are guided by transparency, honesty, fair negotiation, and full compliance with all applicable laws and regulations—principles that guide all of its activities. It aims to value its professionals and to disseminate, on a sound basis, the importance of ethics and morals. The drafting and dissemination of this Code of Ethics and Conduct make this commitment clear in day-to-day responsibilities, seeking to improve products and services.



CLIENT

People in situations of
social and personal vulnerability.



CAUSE

Transforming
lives



PURPOSE

Transform lives
by bringing out the
best in people.



MISSION

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 that generates
positive social and
environmental impact for
the world.



VALUES

1

Ethics

Justice and respect in all
actions and relationships.

2

Altruism

Placing others at the center
of the organization's actions.

3

Transparency

Making the organization's
achievements public.

4

Innovation

Constantly seeking new proposals
for human development and
growth.

5

Excellence

Contributing to excellence
in all processes.

6

Inclusion

Recognizing, accepting, and valuing
differences, treating all people with
dignity, empathy, and consideration.

7

Happiness

Seeking harmony in the face of
adversity, valuing relationships
and everyday achievements.

3– Scope

The Code of Ethics applies to all people who make up Ramacrisna's staff, whether as employees or occasional service providers. It also applies to members and individuals belonging to the Executive Board, extending to others not cited previously who participate in or contribute to the institute's activities.

4– Safeguarding Policy

We are committed to ending violence against children, adolescents, and young people and recognize that we have a duty to promote their protection with a gender perspective, particularly those with whom we work or with whom we come into contact. For this reason, we have a Global Safeguarding Policy for Children, Adolescents, and Young People.

Why Safeguarding Matters

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

Accordingly, we seek to ensure that all people who work with or are associated with us are prepared, confident, and aware—and are supported in fulfilling their responsibilities—to safeguard children, adolescents, and young people from violence and to engage positively with them to improve the reach of this measure. We inform the children, adolescents, and young people with whom we work so that they are aware of our responsibilities to prevent and respond to any harm caused against them that may arise from the actions and behavior of employees, partners, and visitors, as well as the channels to report such incidents.

Clear and Transparent Policy

We are fully committed to safeguarding all children, adolescents, and young people from all forms of violence, with a gender-sensitive perspective. We take very seriously our responsibility and duty to ensure that we, as an organization, as well as anyone who represents us, do not cause harm, abuse, or commit any act of violence against children, adolescents, and young people, nor expose them to such risk.

We promote talks, educational actions, practices, approaches, interventions, and safe environments for children, adolescents, and young people that respect specific safeguarding needs and address protection risks differentiated by gender and other identities. We will combat and will not tolerate any form of prejudice, discrimination, or exclusion.

We guide everyone who works with children, adolescents, or young people, or is associated with us, to understand and receive support to develop their roles and responsibilities in safeguarding children, adolescents, and young people.

Key Operating Principles

This global policy is based on the following guiding principles for implementation:

1.



All children, adolescents, and young people under the age of 18 have the right to protection from all forms of violence on equal terms, as stated in Article 19 of the United Nations Convention on the Rights of the Child. In addition, the Universal Declaration of Human Rights recognizes among fundamental human rights the dignity, worth, and equality of rights of people of any age, including young people between 18 and 24 years old.

2.



The human rights of children, adolescents, and young people 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 views, 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.

3.



All children, adolescents, and young people should be empowered and encouraged to develop their full potential. Decisions about children, adolescents, or young people should, whenever possible, be made with their participation and in their best interests, considering above all how such decisions affect them.

4.



No child, adolescent, or young person should be harmed, 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 resource-mobilization and advocacy campaigns.

Shared Responsibilities

Everyone involved—management, employees, volunteers, members, and visitors—must:

- Be aware of, commit to, and contribute to a welcoming, healthy, and safe environment where children, adolescents, and young people feel respected, supported, and protected.
- Never use violence against a child, adolescent, or young person, nor place them at risk of suffering violence.

Violations

Failure to observe this policy and comply with its rules will be investigated and may result in penalties, including disciplinary actions that may lead to dismissal, termination of all relationships, including contractual or partnership agreements, and, where relevant, appropriate legal action or other measures.

In addition to governing the behavior of Instituto Ramacrisna's employees, members, and visitors, the policy ensures that our organization specifically minimizes risks to our target audience in all its diversity and reports and responds to any concerns appropriately, placing the rights, needs, and wishes of beneficiaries first.

5– Conflict of Interests

Employees, volunteers, or contractors of Ramacrisna may not provide consulting services to or hold positions in similar organizations with conflicting interests.

Nor are ownership ties—personal or through spouse or relatives—with Ramacrisna suppliers acceptable if the position held by the employee or manager gives them the power to influence transactions or allows access to privileged information.

Any employee who holds positions (paid or unpaid) in external entities and any employee whose spouse or relatives work at Ramacrisna or at suppliers, clients, government agencies, or non-profit institutions that have a relationship with the institution must report the fact in writing (by means of the Conflict of Interest Declaration Form) as soon as possible to their immediate leader, who will assess any conflicts of interest.

For the purposes of this Code, family members are considered up to the second degree: father, mother, son/daughter, brother/sister, grandfather/grandmother, grandson/granddaughter, uncle/aunt, and nephew/niece. For the purposes of this Code, in-laws are also considered family members: son-in-law, daughter-in-law, father-in-law, mother-in-law, stepfather, stepmother, stepson/stepdaughter, and brother-/sister-in-law.



In the face of a possible conflict-of-interest situation, Ramacrisna's board must also report the fact in writing directly to the Presidency.

International Agreements and Legislation to which Brazil is a signatory or in any way a party.

Ramacrisna is strongly committed to ethical conduct and attitudes that reinforce the Association's principles and values. Thus, the purpose of this Code is to clarify and guide employees, suppliers, customers, and partners on what attitudes are expected and desired in any and all relationships established with the Association. These are:



Protect Ramacrisna's image, ensuring that business is conducted in an honest, fair, transparent, and ethical manner;



Comply with applicable legislation;



Practice fair and honest competition;



Value human relationships with equality, respect for individuality and dignity, promoting relationships free from any kind of prejudice or discrimination.

6– Financial Management

Ramacrisna does not accept or support any initiative related to processes whose purpose is to hide or legitimize illicit financial resources, such as the following (non-exhaustive) examples:



Unusual forms or complex payment patterns;



Unusual transfers to/from countries unrelated to the transaction;



Transactions involving locations or companies already associated with “money laundering” or tax evasion.



Money laundering;



Tax evasion;



“Slush fund”;

Any indication of occurrences related to the above topics or other related issues should be reported immediately to Ramacrisna's Board of Directors.

6.1 Contracts and Accounting Records

All financial and commercial transactions shall be finalized and correctly transcribed in Ramacrisna's books and records.

Employees, service providers, or administrators shall not enter into irregular financial agreements with users or suppliers, such as over- or under-invoicing.

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

7. Corruption

The Ramacrisna Institute does not tolerate any form of corruption in its activities and combats this practice in all its forms. To this end, it makes decisions based solely on legitimate commercial factors, such as price, quality, and service, among other reasonable factors.

Employees, service providers, administrators, and project coordinators may not promise, offer, authorize, induce, and/or grant any advantage or anything of value to a government agent, customer, supplier, or any other person with the aim of influencing decisions, even if favorable to the Association's business, or that aim at any form of personal, patrimonial, or extra-patrimonial gain or advantage, whether direct or indirect.

The concept of corruption is broad, ranging from bribery of public officials—including transnational bribery — extortion, kickbacks, facilitation payments, money laundering, exchange of favors, even fraud, influence peddling, or any other practice involving a reward of any kind, or even the promise of a reward from the corrupted party in exchange for irregular gains or benefits of interest to the corruptor.



8. Gifts, Presents, Invitations, and Hospitality

Institutional gifts that constitute an act of kindness and cordiality between parties in a business relationship and do not suggest or characterize the obtaining of benefits in any negotiations may be offered or accepted by Ramacrisna employees, as well as by its administrators and service providers. Ramacrisna recommends that gifts and presents, if offered or received, be restricted to items of nominal value, limited to promotional materials bearing the logo of the granting institution. In case of doubt, immediate leadership should be consulted.

Invitations to events with expenses paid by customers, 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 for business development, when they have also been extended to professionals from other institutions, and with the formal authorization of the Presidency.

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

Items 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 towards the users of our services and suppliers with whom we interact.

To this end, our actions, both internally and externally, must always be in line with the Association's principles and values. The management of Ramacrisna's image and reputation must follow the positioning defined by the board of directors.

When in circumstances of their professional activities with Ramacrisna, or even in situations in their private lives in which the Association's name or brand is evident, employees, service providers, administrators, or suppliers must be judicious in their conduct, acting with prudence and diligence, so as not to expose Ramacrisna, its brand, reputation, or their own careers to risk.

Whether in an internal or external environment, such as when participating in training or in any other situation that allows the identification of the Institution's name or brand, the conduct of all audiences 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 protecting Ramacrisna's image. Therefore, please be aware of the following rules:

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

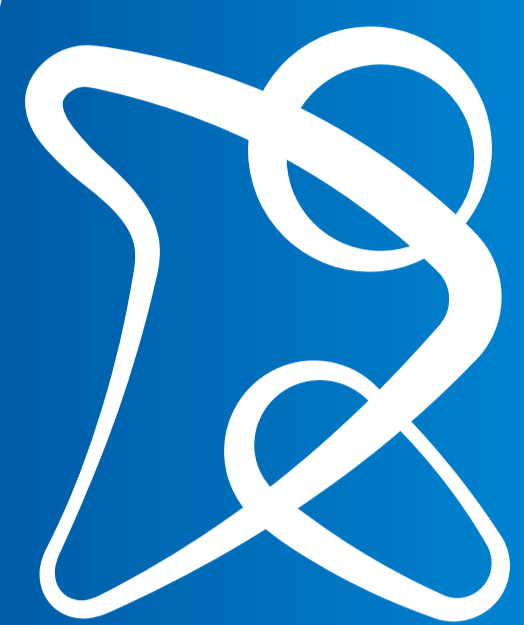
Brand:

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 the Ramacrisna brand and its sub-brands in communication pieces, whether produced internally, by service providers, or partners;

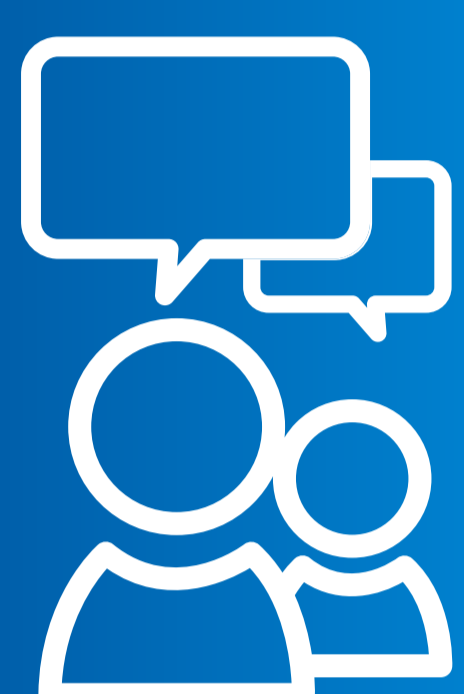
Guide, evaluate, and approve the creation of new brands and sub-brands, projects, and spaces; In addition:

1.



It is prohibited to pass on the Ramacrisna Institute logo to third parties. If you are asked to send the Institute's logo, this request should be forwarded to the Communications Department, which will assess the need and send the best file format, accompanied by its user manual, according to its use.

2.

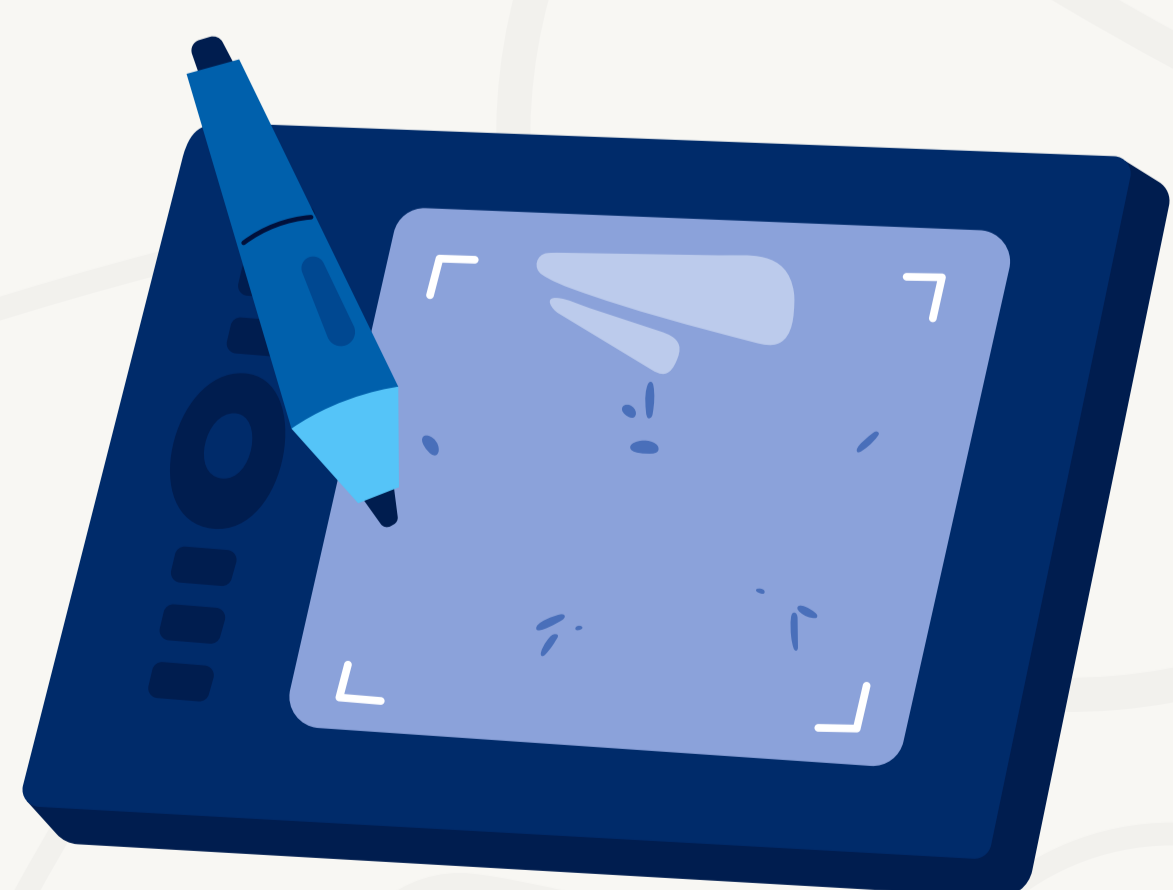


When using the Institute's logo in internal documents and presentations, it must comply with the guidelines in the user manual (consult the Communications Department) so that its colors, format, font, etc. are not altered. If this material is to be shared with third parties, it must be submitted to the Communications Department for review.

Promotional materials:



Only the Communications Department is authorized to create promotional materials (physical or digital) of an institutional or advertising nature. Any need to publicize activities, courses, events, and other actions must be requested from the Communications Department.

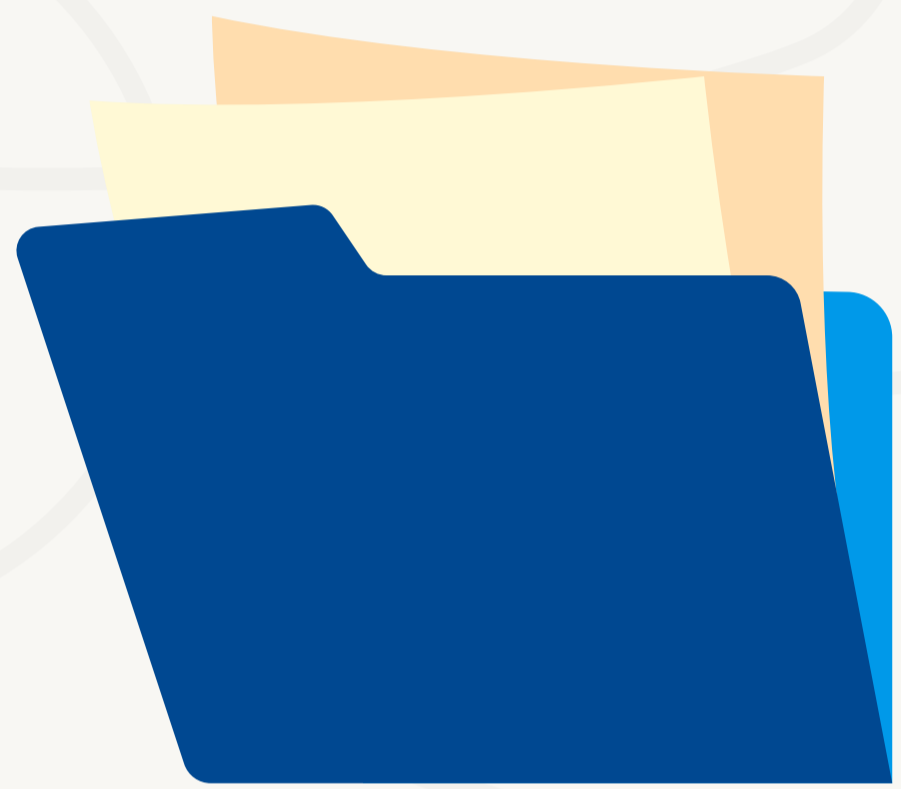


No employee or student is allowed to create any social media accounts using the name of the Institute's spaces or projects, with or without the use of the logo. Only the Communications Department is authorized to create and manage social media accounts.

Press:



Only the Communications Department or persons designated by the Vice President and Superintendent are authorized to pass on information to TV stations, radio stations, newspapers, websites, and other media outlets.



It is not permitted to pass on information, photos, and documents belonging to the Ramacrisna Institute or its beneficiaries, customers, and suppliers to third parties without the formal authorization of the Institution.



If you are approached by someone from the press, do not give interviews. Contact the Communications Department, which will take the necessary measures.

11. Institute Assets

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

It is everyone's responsibility to ensure the proper use and conservation of the Institute's assets placed under their care. Matters relating to the donation, sale, and transfer of use of real estate shall be submitted to the board for authorization.

11.1 Use of Electronic Information Systems

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

Specifically with regard to the use of the internet, access through computer resources connected to the Ramacrisna network is primarily intended for the interests of the Institute. If its use for personal purposes is truly necessary, it should occur with extreme moderation, always respecting the rules, policies, and procedures of the Institute and never hindering the proper conduct of activities.

The use of Ramacrisna's electronic mail is intended exclusively for corporate purposes and related to the activities of employees, service providers, administrators, suppliers, or representatives designated by the Institute and must be used in accordance with internal procedures established in documents related to the subject.

The exchange, retrieval, storage, or use of obscene, pornographic, violent, discriminatory, racist, or defamatory content, of a partisan political nature, that disrespects any individual or entity and is contrary to Ramacrisna's policies and interests is prohibited. Chain letters or messages are also not permitted.

Ramacrisna may, at its discretion, use and monitor any information transmitted or stored in these media. This rule covers information written or stored in electronic systems and any other associated media. It also includes information developed technically, obtained through acquisition, license, or transferred to the Institute.

The password for accessing the systems is for personal use only and may not be shared with third parties, including coworkers. No software or programs may be copied or installed on the Institute's computers without prior authorization from the Administration Department.

11.2 Confidential or Privileged Information

The fact that an employee, service provider, or administrator has access to Ramacrisna's restricted systems and information does not mean that they may use such access and data beyond the activities they perform at the Institute. Therefore, anyone who, by virtue of their position or as a result of their responsibilities, has access to strategic, privileged, or confidential information about Ramacrisna may not pass it on to others without the written consent of the board of directors.

In this case, it is the duty of the audiences covered by this document to prevent anyone from accessing such information, taking extra care with conversations in public places or places with a large flow of people, with data sent in emails, with comments on social networks, as well as information used in meetings, in work developed for courses and external presentations, and even with materials left on tables or in drawers and cabinets.

Employees, service providers, and administrators must not disclose confidential or untrue information through the media, including social networks. Internal communications (electronic or printed) or operational documents (internal policies, standards, manuals, and similar) must not be disclosed outside the Institute, even if they are not classified as confidential or restricted.

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 taking appropriate measures to protect its confidentiality. Ramacrisna's Legal Department should always be consulted before sending information to government authorities.

11.3 – Intellectual Property

All employees, service providers, and administrators are responsible for treating information about intellectual property to which they have access as a result of their work as confidential, using it carefully.

Disclosure of this information is not permitted without the express authorization of the Association's management.

Similarly, third-party intellectual property or copyrights must be strictly respected. For example, unauthorized copies of copyrighted printed materials, the use of photos and testimonials from individuals in institutional materials without authorization, or the use of illegal or pirated software on the Institute's equipment are not permitted.

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 terminations are addressed in Ramacrisna's People Management Policy. Since its founding, Ramacrisna has sought to promote good governance practices, guided by transparency and full compliance with the laws and regulations applicable to its activities.

The Institute is committed to maintaining training, retraining, and capacity-building programs for employees, based on educational material on topics such as ethics, integrity, and combating corruption.

It is the responsibility of each of us to welcome new or reassigned employees, providing a receptive environment, giving them adequate support, training them, and guiding them through the routines of the sector with respect, attention, cordiality, and empathy, in a clear manner, understanding the limits of each one and providing institutional theoretical material.

We consider the arrival of a new employee as an opportunity to share knowledge and increase the number of people able to help us carry out our tasks and, consequently, fulfill our mission.

12.1 Child Labor or Slave Labor

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

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

12.2 Prejudice and Discrimination

Ramacrisna values respectful, cordial, and fair treatment by employees, service providers, and administrators, and therefore does not tolerate discrimination or prejudice of any kind, whether based on gender, race, religion, age, sex, political beliefs, nationality, marital status, sexual orientation, physical condition, or any other factor in its relationships.

In recruitment, selection, and promotion processes, candidates must be evaluated solely on their skills and ability to meet and adapt to the expectations of the position. Decisions based on prejudice, favoritism, or even privilege are not accepted.

12.3 Leadership Stance

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

Any mistakes made by employees should be pointed out by their immediate leaders, and such events should be accompanied by the necessary information and guidelines to prevent their recurrence.

Repeated mistakes resulting from carelessness, negligence, or lack of interest should be strictly corrected.

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

It is expected that everyone will 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 tolerate abuse of power or harassment, whether sexual, economic, moral, or of any other nature, nor situations that constitute disrespect, intimidation, physical violence, or threats in internal or external relationships established by the Institute.

Anyone who considers themselves to be discriminated against, humiliated, or the target of prejudice, abusive practices, or disrespect in the exercise of their professional activities at Ramacrisna should report the fact to the board of directors, using the contact channels made available.

12.5 Health, Safety, and Environment

All information relating to health, safety, and the environment that may have an impact on the Institute's employees, communities, or the environment itself will be handled transparently.

Ramacrisna is committed to providing a safe working environment and adopting the necessary measures to preserve physical, mental, and moral integrity, especially with regard to occupational hazards, if any.

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

12.6 Alcohol, Drug Use, and Carrying Weapons

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

12.7 Marketing of Goods

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

12.8 Political Participation

Ramacrisna has no ties to political parties. However, it respects everyone's involvement in civic affairs and participation in political processes. Such participation, however, must take place in the professional's free time at their own expense, outside the Institute's premises. In this situation, the person involved must make it clear that the statements are their own and not those of Ramacrisna.

13. Suppliers

RAMACRISNA suppliers must be evaluated using clear criteria without discrimination. All decisions must be technically and economically sound, and favoritism of any kind is not permitted.

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

To be accepted as a Ramacrisna supplier, in addition to proving your tax compliance, you must declare that you do not use child labor or labor in conditions analogous to slave labor.

14. Violations of the Code and Consequence Management

The existence of standards, policies, and rules is essential for a successful institution. It is up to leadership to encourage their teams to always comply with them, acting in accordance with the organization's ethical standards of conduct, for harmonious and efficient operation.

Deviations, non-compliance, or violations can lead to disciplinary measures which, when applied, should always serve as an educational and culture-building element.

14.1 What Constitutes a Violation of the Code

Ramacrisna considers the following behaviors to be violations of its Code and, therefore, should be avoided:

Failure to comply with the rules set forth in this document, as well as other policies and standards of the Institution, and violation of applicable laws governing the activities of the Institute in the locations where it operates;



Failing to act in the face of violations of laws, ethics, morals, and the premises established in the Code, by not taking appropriate action when aware of or suspecting irregularities, or by not reporting the situation to the appropriate authorities and channels;



Manipulating or falsifying information in order to conceal violations of laws, ethics, morals, and the premises established in the Code of which one is aware;



Retaliating against those who have reported in good faith, at the request of the Institute, conduct that is not in line with the Code, the values of the Institution, its internal policies and standards, and applicable laws.



14.2 Reporting Violations of the Code

All complaints received by Ramacrisna Administrators will be treated with impartiality, transparency, and confidentiality. No retaliation against the complainant will be accepted for reporting in good faith. Retaliation of any kind must be reported immediately.

Complaints must be accurate and correct, as well as substantiated, whenever possible, by evidence, facts, and concrete data.

Ramacrisna has a reporting channel available that guarantees the anonymity of the complainant, as well as an independent Ombudsman's Office, which will investigate and take the necessary actions to respond to the complaints.

14.3 Disciplinary Measures

Failure to comply with Ramacrisna standards and rules will result in disciplinary action. Repeat offenses, including failure to comply with action plans outlined by audit processes after due guidance, are also subject to disciplinary measures.



Verbal warning;



Written warning;



Suspension;



Unfair dismissal;



Dismissal for just cause;



Notification until contract termination for
legal entities.

Disciplinary measures should be applied as soon as possible after the offense has been committed.

The Human Resources Department should 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 should be the guiding principle of leaders' conduct.

15. Oversight (Independent Audit)

Ramacrisna is audited by an independent auditor who analyzes the financial statements in accordance with practices adopted in Brazil, in accordance with the rules of the Federal Accounting Council (CFC) and in compliance with 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 Statute, policies, reports, and operational standards related to its activities, as well as other information required by law or social responsibility.

17. General Data Protection Law

The Institute is committed to protecting personal data in accordance with the General Data Protection Law (LGPD – Law No. 13,709/2018). All employees must treat the personal information of colleagues, beneficiaries, partners, and suppliers with confidentiality and responsibility, using it only for purposes authorized by the organization. Misuse, sharing, or leakage of data may result in disciplinary and legal action.

18. General Provisions

The Code of Ethics and Conduct will be an integral part of the Employment Contract to be signed by all employees already hired or to be hired. The Term of Commitment, attached to this Code, will be presented to the employee, who must read it and acknowledge their understanding of it.

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

19. Term

This Code of Ethics and Conduct shall come into force on the date of its publication on the institutional website www.ramacrisna.org.br and shall remain in force for an indefinite period, applying to all locations where Instituto Ramacrisna operates.



Solange Bottaro
Vice President - Ramacrisna

ANNEX A

TERMS OF AGREEMENT

This Terms of Agreement is an integral part 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 Ramacrisna's Code of Ethics and Conduct and am aware of and in full agreement with the terms and guidelines set forth therein. I undertake to comply with it in full, under penalty of being subject to disciplinary measures, in accordance with the Institute's internal rules and applicable legislation.

RAMACRISNA OMBUDSMAN: ouvidoria@ramacrisna.org.br – Phone 31 97146-9715

Full Name:

Area:

Signature:

Date:

I undertake to report any and all issues relating to 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 copy is for Ramacrisna.

Signature:

Last revision performed on 07/24/2025

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