

**AMENDED & RESTATED**

**BYLAWS**

**OF**

**THE INTERNATIONAL VIPASSANA TECHNOLOGY ASSOCIATION, INC.,**

**A TEXAS NON-PROFIT CORPORATION**

**Article I General**

Section 1. Name.

This corporation shall be known as The International Vipassana Technology Association, Inc. (hereinafter the “Association”).

Section 2. Definitions

- A. **“Vipassana”** means the technique of Vipassana Meditation as taught by SN Goenka.
- B. **“Old Student”** means a person who has completed at least one 10-day course of Vipassana.
- C. **“Board”** means the Board of Directors of the Association.

Section 3. Purpose.

The Association is organized as a Texas Non-Profit Corporation to provide, own, manage, and fund the core technological resources and related intellectual property that it deems necessary and appropriate to support the more than 200 Vipassana Meditation Centers (the “Centers”) around the world that conduct courses in Vipassana Meditation as taught by S.N. Goenka. Collectively, these resources have included the websites, databases, data communications and technological resources historically known as “Dhamma.org”.

In order to promote, schedule and coordinate the teaching activities of the Centers, it has become essential to use various websites, databases, data communications and other technological resources that are located in various parts of the world as well as to plan, design, develop and implement software and hardware resources for such purposes. The Association is empowered to receive donations from the other charitable organizations that own and manage the Centers, as well as from other individuals and organizations that are acceptable to the Board as being eligible to donate for these purposes consistent with the existing policies of the tradition, for its support in providing the technological resources that it deems are necessary to perform its corporate purposes.

In pursuing such purposes, the Association shall:

- A. Plan, design and provide the technological resources, including websites, databases, data communications, hardware, software and services that it deems necessary

and appropriate in order to promote the awareness of Vipassana on the internet and similar and to support the scheduling of courses and the registration of students for the courses and for other teaching and communication activities of the Centers around the world.

B. Establish and implement policies regarding both technical operations and strategic architecture as well as editorial content on the various internet resources promoting Vipassana meditation in this tradition to ensure that the non-sectarian and scientific character of Vipassana as established by S.N. Goenka is presented consistently around the world and that it is consistently and securely maintained.

C. Budget for the expansion and replacement of technological resources as they become obsolete and as additional capacities and new resources become required and to make the various Centers aware of the costs of such resources and the need for them to contribute to the Association for their support.

D. Do and perform such acts as may be necessary or appropriate in carrying out the foregoing purposes of the Association and in connection therewith to exercise any of the powers granted to nonprofit corporations by the laws of the State of Texas (the "State") consistent with the Association's status as an organization (i) exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") (or successor provisions) and (ii) to which contributions are deductible under Section 170(c)(2) of the Code (or successor provisions).

The Board shall administer the monies and property held by the Association in the manner that best serves the charitable and educational needs of the Centers as defined by the above purposes and the teachings of S.N.Goenka.

## **Article II Offices**

The principal office of the Association shall be located at its principal place of business or such other place as the Board may designate. The Association may have such other offices, either within or without the State, as the Board may designate or as the business of the Association may require from time to time.

## **Article III Board of Directors**

### Section 1. General Powers.

The business and affairs of the Association shall be managed and controlled by the Board. The Association will have no members. Subject to the laws of the State, the Certificate of Formation, the Bylaws of the Association, the Board of Directors shall do and perform acts that it shall deem necessary, expedient or advisable to carry out the purposes of the Association. Included within the duties of Directors are the following: to make clear to those in their region (ATs, Centers, etc.) what services are being provided by Dhamma.org and to obtain feedback on the use and utility of these services; to

bring suggestions for future IT service enhancements to Dhamma.org; While the Technology Committee of Dhamma.org is primarily responsible for the planning and implementation of its services, policy-based recommendations and guidelines, and the setting of priorities are the purview of the Board of Directors. The Directors should guide Dhamma.org consistent with the historical policy guidelines given by Mr. Goenka; An example of where the directors may need to step in: there may be differences of opinion between technologists as to which way to go. The Board of Directors should be willing to explore the advantages, disadvantages and costs of the different solutions in question and make recommendations on which should be implemented by the Technology Committee and its workers, essentially to arbitrate disputed issues; to find additional volunteers in their region to support Dhamma.org's workload; to represent Dhamma.org in presenting a proportional share of its budget to the Centers in their region.

## Section 2. Number, Tenure and Qualifications.

2.1 The Board shall consist of seven (7) Directors as set forth in the Certificate of Formation, as amended. The number of Directors may be varied from time to time at the discretion of the Directors within the limits set by the amended Certificate of Formation, but should provide some general representation from various areas served by the Centers. The tenure of each Director shall be determined by the Directors. A Director need not be a resident of the State of Texas or of the United States of America.

### A. Number of Directors

- i. The Board initially consisted of four (4) Directors and has been amended to include seven (7) Directors as set forth in the Amendment to the Certificate of Formation, filed with the Secretary of State of Texas. The number of Directors may be varied from time to time within the limits set by the Certificate of Formation, as amended, but should provide some general representation from at least 6 regions served by the Centers. The regions are:

Europe & Africa

South Asia & Middle East

East & SE Asia

North America

Latin America

Oceania (inc. ANZ)

- ii. Different regions may be defined by the Board from time to time. For regions with high numbers of participants in Vipassana courses, no more than one additional director may be appointed, with the total number of directors not exceeding the amount permitted by the Certificate of Formation.
- iii. Any change to the number of regions or the number of Directors representing each region shall require consensus, or if there is no consensus, by a vote of at least 75% of all Directors.
- iv. A Director need not be a resident of the State of Texas or of the United States of

America.

B. Tenure of Directors

The tenure of each Director shall be determined according to the following rules and principles:

- i. Each Director shall serve for a maximum term of four (4) years (the “Term”), subject to earlier termination in the following circumstances:
  1. The Director wishes to resign earlier.
  2. The Board decides by consensus, or if there is no consensus, by a vote at least 75% of all the remaining Directors to end the term of such Director earlier.
  3. The earlier termination is allowed or required in accordance with any other provisions in the Bylaws.
- ii. The Term may be extended only by consensus, or if there is no consensus, by a vote at least 75% of all Directors, and in no events shall the Term be extended by more than one (1) year at a time.
- iii. The Terms of the Directors shall expire on a rotating basis so that the Terms of no more than 25% of the total number of Directors (or the nearest number if this does not result in a whole number) shall expire in any single year.
- iv. Each Director shall be responsible for locating and proposing potential new Directors covering their geographic area within a reasonable period of time before their respective Term expires. In this connection, they shall consult with local Teachers in their respective areas for advice on suitable replacements but in any event any recommendation of a replacement shall be subject to Board approval in accordance with the provisions of these Bylaws.
- v. Each newly appointed Director shall take all reasonable steps to familiarize themselves with the various intellectual property rights held by the Association and will undertake, prior to assuming the role of Director, to use their best efforts to protect such rights.

Section 3. Resignation and Succession.

Any Director of the Association may resign at any time, either by oral tender of resignation at any meeting of the Board or by giving written notice thereof to the Secretary of the Board. At the resignation or expiration of the term of any Director, the Teachers in the region that he or she represents shall be asked to propose their replacement. Any such new proposed replacement is subject to approval by the Directors.

Section 4. Removal.

Any Director of the Association may be removed by consensus or if there is no consensus, by a 75% majority vote of the other Directors in office when, in the judgment of such Directors, the best interests of the Association would be served thereby.

Section 5. Meetings.

The annual meeting of the Board will be held each year at such time and place that shall be most convenient for such meeting to be convened as determined by the officers of the Board. Special meetings of the Board will be called as needed to conduct the affairs of the Association as determined by the officers of the Board. Directors may participate in a meeting of the Board by means of a conference telephone, internet conference or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

Section 6. Notice; Waiver of Notice.

- A. Notice of any regular meeting of the Board shall be given at least 20 days, and any special meeting of the Board shall be given at least 10 days, prior thereto by written notice, facsimile or e-mail to each Director at his or her address as shown on the records of the Association. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed with postage thereon prepaid. If notice be given by facsimile, such notice shall be deemed to be delivered when sent by the giver of the notice. Notice provided in an e-mail is effective when it: (a) is electronically transmitted to an address, location, or system designated by the recipient for that purpose, and is made pursuant to the consent provided by the recipient; or (b) has been posted on an electronic network and a separate record of the posting has been delivered to the recipient together with comprehensible instructions regarding how to obtain access to the posting on the electronic network.
- B. The attendance of a Director at a meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Unless otherwise required by law or specified by the Certificate of Formation or the Bylaws, neither the business to be transacted nor the purpose of any meeting of the Board need be specified in the notice or the waiver of notice of such meeting.

Section 7. Quorum.

A majority of the number of Directors in office shall constitute a quorum for the transaction of business at any meeting of the Board, but if less than a majority is present at the meeting, a majority of the Directors present may adjourn and reconvene the meeting from time to time without further notice.

Section 8. Manner of Acting.

- A. The act of the consensus, or failing a consensus, a 75% majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board unless the act of a greater number is required by law, by the Certificate of Formation, as amended, or as otherwise provided in these Bylaws.

- B. Each Director shall be entitled only to one vote.
- C. Notwithstanding the foregoing, decisions on the following subjects shall require either a full consensus of all Directors or, failing such consensus, a 75% majority of all Directors of the Association:
  - i. Dissolution in whole or in part of the Association,
  - ii. Merger of the Association with any other association or corporation
  - iii. Change in the status of the Association as a nonprofit corporation
  - iv. Approval of the annual budget
  - v. Disposal of a substantial proportion of the Association's assets
  - vi. Any change in the Association's bylaws or articles of incorporation
  - vii. Where so provided in any other section of these Bylaws
  - viii. Any other major change in the organization, scope and purposes of the Association
- D. For the avoidance of doubt, all acts of the Directors shall comply with the requirements of the Texas Non-Profit corporation laws and all other applicable laws, both state and federal.

Section 9. Action by Written Consent.

Any action which may be taken at a meeting of the Board may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the Directors of the Association. Such written consents may be signed in two or more counterparts, including by electronic signature over email, each of which shall be deemed an original and all of which, taken together, shall constitute one and the same document. Any such written consent shall be inserted in the minute book as if it were the minutes of a Board meeting.

Section 10. Presumption of Assent.

A Director of the Board who is present at a meeting of the Board at which action on any corporate matter is taken shall be presumed to have assented to the action taken, unless such Director's dissent shall be entered in the minutes of the meeting, or unless such Director shall file his or her written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof, or shall forward such dissent by certified mail to the secretary of the Board immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Director who voted in favor of such action.

Section 11. Compensation and Expenses.

Directors shall serve as such without salary. Out-of-pocket expenses incurred in connection with performance of their official duties may be reimbursed to Directors upon approval of the Board.

**Article IV. Officers**

Section 1. Officers.

The Officers of the Board shall be a President, one or more Vice President (the number and necessity thereof to be determined by the Board), a Secretary, a Treasurer, and such other officers as may be elected in accordance with the provisions of this Article IV. The Board may elect or appoint such other officers, including Assistant Secretaries and Assistant Treasurers, as it shall deem desirable, such Officers to have the authority and perform the duties prescribed, from time to time, by the Board. Any two or more offices may be held by the same person, except the offices of President and Secretary.

Section 2. Election and Term of Office.

The Officers of the Board shall be appointed at the annual, or any other duly noticed meeting of the Directors or upon the expiration of such period as the Board shall direct. New offices may be created and filled at any meeting of the Directors. Each Officer shall hold office until the successor shall have been duly chosen by the Directors and shall have qualified.

Section 3. Removal.

Any Officer elected or appointed by the Board may be removed by the Directors whenever in its judgment the best interests of the Association would be served thereby.

Section 4. Vacancies.

A vacancy in any office because of death, resignation, disqualification or otherwise, the Directors shall appoint a replacement.

Section 5. President.

The President shall be the principal executive and/or operating officer of the Association and shall in general supervise and control all of the business and affairs of the Association. He or she shall preside at all meetings of the Board. He or she may sign, with the Secretary or any other proper officer of the Association authorized by the Board, any deeds, mortgages, bonds, contracts, or other instruments which the Board have authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws or by statute to some other officer or agent of the Association; and in general he or she shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board from time to time.

Section 6. Vice President.

In the absence of the President or in the event of his or her inability or refusal to act, the Vice President (or in the event there be more than one Vice President, the Vice Presidents in order of their election) shall perform the duties of the President, and when so acting shall have all the powers of and be subject to all restrictions upon the President. Any Vice President shall perform such other duties as from time to time may be assigned to him or her by the President or Board.

Section 7. Treasurer.

The Treasurer shall have charge and custody of and be responsible for all funds and securities of the Association; receive and give receipts for moneys due and payable to the Association from any source whatsoever, and deposit all such moneys in the name of the Association in such banks, Association companies, or other depositories as shall be selected in accordance with the provisions of Article VI of these Bylaws; monitor on a periodic basis the receipts and disbursements of the Association and the net balance of any reserve assets; provide to the Board at Board meetings and upon request reports of the financial condition of the Association; and in general perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the President or by the Board.

Section 8. Secretary.

The Secretary shall keep the minutes of the meetings of the Board in one or more books provided for that purpose; give all notices in accordance with the provisions of these Bylaws or as required by law; be custodian of the corporate records; keep a register of the post office address of each Director and Officer which shall be furnished to the Secretary by each Director and Officer; and, in general, perform all duties incident to the office of Secretary and such other duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board. All such books, records, minutes, registers, or other documents maintained by the Secretary or by the Association may be stored electronically and online, subject to the provisions of the law and these Bylaws concerning confidentiality, data protection, security and other legal requirements.

Section 9. Assistant Treasurer and Assistant Secretaries.

The Assistant Treasurers and Assistant Secretaries in general shall perform such duties as shall be assigned to them by the Treasurer or the Secretary or by the President or by the Board.

**Article V. Committees**

Section 1. Creation of Committees.

The Board, by resolution adopted by a majority of the Directors in office, may create committees and appoint persons to those committees, each of which shall consist of committed old students of the Vipassana Community, and each of whom should be guided by at least one Director;; which committees, to the extent provided in said resolution, shall have and exercise the authority delegated to it by the Board in the management of the activities of the Association. However, no such committees shall have the



authority of the Board in reference to amending, altering, or repealing the Bylaws; electing, appointing, or removing any member of any committee or any Director or Officer of the Association; amending the Certificate of Formation; adopting a plan of merger or adopting a plan of consolidation with another corporation; authorizing the sale, lease, exchange, or mortgage of all or substantially all of the property and assets of the Association; authorizing the voluntary dissolution of the Association or revoking proceedings therefore; adopting a plan for the distribution of the assets of the Association; or amending, altering, or repealing any resolution of the Board or otherwise making any binding decisions on behalf of the Board without the approval of the Directors given in accordance with such Section above. The designation thereto of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed on it or such Director by law. To the extent necessary to carry out their responsibilities, committees may from time to time seek assistance or advice from advisors who are committed old students of the Vipassana Community but they may not otherwise contract with or hire contractors without the prior approval of the Directors and under no circumstances may any committee members incur expenses relating to work done by outside contractors without the approval of the Directors, nor may such contractors incur any expenses without such approval.

Section 2. Term of Office.

Each member of a committee shall continue as such until the later of the expiration of his or her term or his or her successor is appointed, unless the committee shall sooner be terminated, or unless such committee member be removed from such committee, or unless such committee member shall cease to qualify as a committee member thereof.

Section 3. Chairperson.

One committee member of each committee shall be appointed chairperson by the Directors.

Section 4. Vacancies.

Vacancies in the membership of any committee may be suggested by the chairperson on behalf of the committee and approved by the Directors.

Section 5. Quorum.

Unless otherwise provided in the resolution of the Board designating a committee, a majority of the committee members of the whole committee shall constitute a quorum and the act of a majority of the committee members present at a meeting at which a quorum is present shall be the act of the committee.

Section 6. Rules.

Each committee may adopt rules for its own government not inconsistent with these Bylaws or with rules adopted by the Board.

Section 7. Standing Committees.

The committees of the Association may consist of but are not limited to the following:

- A. Executive Committee
- B. Technology Committee
- C. Legal Committee
- D. Finance Committee
- E. Communication Committee

The work of each of the standing committees shall be organized by and the day-to-day work overseen by a Chairman/Chairwoman and may include Directors, and committee members shall be guided by at least one Director.

Each Committee shall keep minutes of its meetings and make them available for inspection by parties deemed appropriate by the Directors.

Each Committee shall be comprised of as many individuals with suitable qualifications and/or experience as is efficient for working together to perform its functions.

A. Executive Committee

The Committee shall periodically review the strategic plan of the Association and evaluate the programs and services of the Association in view of such plan and make recommendations for modifications to the Association. It shall update such plans as and when the committee deems necessary or advisable. Its committee members consist of Directors and the chairpersons of the other committees, and any other committee members decided by Directors.

B. Technology and Operations Committee

1. The Technology and Operations Committee shall have and exercise the authority of the Board of Directors with respect to providing planning, development and implementation of the technological resources approved by the Board and shall provide the Board with recommendations as to the necessity for, cost of and development of the resources necessary to further the purposes of the Association.
2. The Technology and Operations Committee shall be responsible for overseeing the general technological affairs of the Association and implementing in accordance with the policies of the Board of Directors.

3. It shall also be responsible for the day-to-day operation of the technological resources of the Association and recruit, train and supervise the technical old student volunteers, and/or paid consultants, that facilitate the actual providing of the resources to the Centers.

C. Legal Committee

The role of this committee shall be specified by the Directors from time to time.

D. Finance Committee

The role of this committee shall be specified by the Directors from time to time.

E. Communication Committee

The role of this committee shall be specified by the Directors from time to time.

Section 8. Removal of Committee Members.

The President, with the approval of the Board, may remove at any time, with or without cause, a committee member or members of any committee, except officers of the Association who are serving on the Executive Committee pursuant to these Bylaws.

Section 9. Meetings and Reports.

Committee members shall meet at the call of the chairperson of the committee at such place as he or she shall designate after notice of at least seven days prior thereto has been delivered to each committee member by written notice, facsimile or e-mail to each member at his or her address as shown on the records of the Association. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed with postage thereon prepaid. If notice be given by facsimile, such notice shall be deemed to be delivered when sent by the giver of the notice. Notice provided in an e-mail is effective when it: (a) is electronically transmitted to an address, location, or system designated by the recipient for that purpose, and is made pursuant to the consent provided by the recipient; or (b) has been posted on an electronic network and a separate record of the posting has been delivered to the recipient together with comprehensible instructions regarding how to obtain access to the posting on the electronic network. Meetings may be held by means of conference telephone, internet conference or similar communications equipment in which all persons participating in the meeting can hear each other; a committee member so attending shall qualify as attending for quorum purposes. Each committee shall keep minutes of its proceedings and be prepared to report to the Board of its actions at the next following meeting of the Board and/or the Executive Committee.

**Article VI. Contracts and Banking**

Section 1. Contracts.

The Board may authorize through written communication or Board resolution, any Officer or Officers, agent or agents, to enter into any contract or execute or deliver any instrument in the name of and on behalf of the Association, and such authority may be general or confined to specific instances.

Section 2. Deposits.

All funds of the Association not otherwise employed shall be deposited from time to time to the credit of the Association in such banks, Association companies or other depositories as the Board may select.

Section 3. Checks.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by such Officer or Officers, agent or agents, of the Association, and in such manner as shall from time to time be determined by resolution of the Board.

Section 4. Loans.

No loan shall be made by or to this Association and no evidences of indebtedness shall be issued in its name, unless authorized by a resolution of the Board. Such authority may be general or confined to specific instances; provided, however, no loans shall be made by the Association to its Directors or Officers.

**Article VII. Accounting Year and Audit**

Section 1. Accounting Year.

The accounting year of the Association shall begin on the first day of January and end on the last day of December in each year.

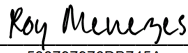


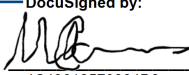

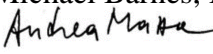

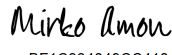
**Article VIII Amendments**

The Bylaws of the Association may be adopted, altered, amended or repealed and new Bylaws adopted by consensus of the Directors or if there is no consensus, a vote of 75% of all Directors at any meeting of the Directors.

*[Signature page to follow]*

Certification

The undersigned, hereby certify that the foregoing is a true and complete copy of the Amended and Restated Bylaws of The International Vipassana Technology Association, Inc. adopted by its Board of Directors as of January 27, 2023.

- Signed:   
538707976DB745A...  
DocuSigned by:  
Roy Menezes, Director
- Signed:   
B21417890475479...  
DocuSigned by:  
Sabrina Katakam, Director
- Signed:   
72E5A0E64190440...  
DocuSigned by:  
Kevin Nash, Director
- Signed:   
4C49612570384D3...  
DocuSigned by:  
Sally McDonald, Director
- Signed:   
1929C6A3E3CC46C...  
DocuSigned by:  
Michael Barnes, Director
- Signed:   
237F3B2CC9824FE...  
DocuSigned by:  
Andrea Mazza, Director
- Signed:   
1E0CFE2E61364E9...  
DocuSigned by:  
Barry Lapping, Director
- Signed:   
BF1C334849CC418...  
DocuSigned by:  
Mirko Amon, Director