



GDM SOCIAL INVESTMENT POLICY

INTRODUCTION

As an integral part of the communities in which we operate, we are aware that we cannot prosper and successfully conduct our business in the long term if society does not prosper and develop at the same time.

Through our Social Investment Strategy and by working collaboratively with our stakeholders, we aim to develop actions that result in positive environmental, social, and economic impacts in the communities where our operations are focused.

We are focused on creating shared value and building social capital, encouraging the participation of various stakeholders and focusing on the sustainability of processes and results, the accountability of all stakeholders, continuous measurement and evaluation, and communication.

PURPOSE

The purpose of this GDM Social Investment Policy is to establish the specific guidelines and criteria that should guide the company's contributions, processes, and controls, whether in the form of monetary donations, in-kind donations, and/or sponsorships, so that they are consistent with GDM's Code of Ethics and Sustainability Strategy.

All Social Investment actions must be carried out within the framework of an analysis that evaluates and avoids potential risks, ensures compliance with all applicable laws and non-discrimination among recipients and other key stakeholders, and reflects GDM's values, business priorities, and community interests within the framework of its sustainability objectives.

DEFINITIONS

"Social Investment" refers to the company's contributions to society through monetary donations, in-kind donations of both new and end-of-life items in usable condition, and sponsorships. These actions will be channeled through civil society organizations, also known as non-profit organizations or NGOs.

Within the framework of this policy, "sponsorship" is understood to be an agreement whereby the company provides financial support to a civil society organization in support of a cause with a social purpose, in exchange for associating its brand with another or other organizations, in a broad and publicly visible sense. For example, the purchase of tables or seats at a fundraising event run by an NGO, or participation in a charity golf tournament, are examples of sponsorships. **In these cases, provided the purpose is to contribute to a cause of social interest and the organizing institution meets the eligibility criteria, the GDM logo will be used and the sponsorship will be treated as a social investment, to clearly differentiate these actions from sponsorships whose objective is to raise brand visibility for commercial purposes and which are part of the marketing strategy and budget.**

Fiscal resources refer to cultural projects and initiatives supported through tax



incentive programs.

SCOPE

This policy applies to all GDM employees and all its business units globally.

Social Investment actions will apply exclusively to the following locations, where GDM carries out its main production and development activities:

Argentina: Tucumán, Charata, Chaco, San Isidro, Chivilcoy, Chacabuco, Manuel Ocampo/Pergamino and Balcarce (Buenos Aires), Loreto (Santiago del Estero), Jesus Maria (Cordoba).

Brazil: Cambé, Londrina, Rolandia and Sertanópolis (Paraná), Passo Fundo (Rio Grande do Sul), Rio Verde (Goiás), Lucas do Rio Verde (Mato Grosso), Porto Nacional (Tocantins), Campinas and Votuporanga (São Paulo), Patos de Minas and Uberlândia (Minas Gerais) and Petrolina (Pernambuco).

United States: Hutchinson (Minnesota), Madison (South Dakota), Ottawa (Kansas), Champaign and Gibson City (Illinois), Jonesboro (Arkansas), Des Moines (Iowa) and Greenwood (Mississippi).

TARGET AUDIENCE

The target audience for our social investment actions is society in general, particularly vulnerable communities and other groups in the localities where GDM is located.

STRATEGY

GDM is a global company with a strong presence in communities in Argentina, Brazil, and the United States, through its teams, facilities, and production and development sites.

Through our Social Investment actions, we seek to reflect our values and sustainability objectives in each of the communities where we operate and develop our main operations, with a deep respect for the cultural diversity and specific needs of each country and locality.

Our Social Investment Strategy prioritizes projects in target communities that focus on **Quality Education**, with an emphasis on Technology and Innovation, and the development of **Cultural Goods and Services**, promoting the participation of our employees as social ambassadors.

We rely on partnerships between our employees and organizations with expertise in the selected topics to ensure the greatest possible positive impact, with efficient and traceable implementation.

The priority pillars of our Social Investment Strategy are:

**Quality Education:**

- Projects that promote the acquisition of digital technology skills among children and young people.
- Projects that have the potential to build relationships with strategic universities and a pool of talent or entrepreneurs.
- Projects that involve the participation and involvement of our employees in the social transformation we seek.

Cultural Goods and Services:

- Projects that promote free access to cultural sources, as well as the protection and production of cultural goods and services, through sponsorship and patronage, within the framework of tax incentives and patronage laws.

Innovation for Sustainable Agriculture:

- Projects that help us achieve our Sustainability Goals by 2025.

Humanitarian aid:

- In the event of unforeseen situations affecting our communities of interest, such as climate disasters, forest fires, earthquakes, floods, health crises

In the event of other types of projects outside the aforementioned priority areas or emerging situations not addressed in this policy, they will be addressed and approved by the Donations Committee.

RESPONSIBILITIES

GDM established a Global Donations Committee, led by its CEO and comprised of a representative from the LAS, Brazil, and North America Operating Committees, respectively, a Human Resources representative from each territory, and the Communications and Sustainability Management team. The committee evaluates and approves the annual Social Investment budget for Argentina, Brazil, and the United States.

Donation requests, whether monetary or in-kind, including items declared "no longer in use" by a sector of the company, should be directed to the Communications and Sustainability Management representative for each country, for processing according to current procedures.

On a quarterly basis, the Committee analyzes progress on the annual plan, reviews potential new support requests, and provides guidance to the Communications and Sustainability team, which will be responsible for the design and implementation of the actions and programs.

The qualitative and quantitative results of the projects supported by GDM through this policy will be reported in an Annual Sustainability Report and communicated when appropriate, adopting transparency practices regarding the actions and resources employed.

ELIGIBILITY CRITERIA

- All recipients of donations in cash or in kind must:
 - o be non-profit organizations, duly registered and recognized, in



- accordance with the legislation of each country,
 - Comply with its tax obligations, comply with applicable labor laws, and respect labor relations;
 - Respect the rights of all persons, regardless of race, color, sex, language, religion, political or other opinion, national or social origin, wealth, birth, or any other status;
 - Provide the physical structure, equipment, and technical capacity that guarantee the maintenance of current services and the capacity to implement the project supported by GDM.
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- Public schools and hospitals will also be eligible, as will universities through their foundations or similar institutions.
 - The organization must not pursue any religious or political purpose or practice any type of discrimination.
 - Religious organizations will be eligible only for programs that are publicly accessible and do not involve religious content or purposes.
 - Projects for the protection, production, or dissemination of culture, approved within the framework of national tax incentives, will also be considered.

EXCLUSION CRITERIA

- GDM will not make donations to individuals, unions, business chambers and associations, groups, political parties, or candidates.
- Political contributions will be governed by the legislation of each country and are not included in the company's Social Investment Policy.

DOCUMENTATION

Social Investment actions must be documented, including:

- Description of the social investment project.
- Proof of internal approval.
- Record of payment under the agreed terms. In the case of in-kind donations (purchase of new or used goods), they will be recorded following the instructions of the accounting department.
- Proof of receipt by the organization.
- Final report from the beneficiary organization, with performance indicators and evidence (photographs, videos, beneficiary testimonials).

The documentation will be kept in compliance with the control, document retention, and audit policy.

COMPLAINT CHANNEL

Failure to comply with the rules and guidelines described in this document may be considered a serious offense, subject to sanctions based on GDM's Policies and Code of Ethics.

To receive complaints, disagreements, and reports of violations due to



noncompliance with this Policy, GDM makes the following reporting channels available to its employees, customers, suppliers, social institutions, and external public with commercial and institutional relationships with the Group: the independent and secure portal https://canal.ouvidordigital.com.br/gdm_en?lang=pt and the phone **+1 855 938 5044**. The complaint will be investigated confidentially, even allowing anonymity.