



GDM SOCIAL INVESTMENT POLICY

INTRODUCTION

GDM's Sustainability Strategy contains three fundamental commitments: Environmental Responsibility, Transparency and Compliance, and People Development, with their respective annual goals and compliance indicators.

The last commitment—People Development—focuses on Local Community Development.

Local Community Development

In line with our purpose of driving the evolution of agriculture through cutting-edge technology and innovation, we prioritize our social investment in initiatives that promote scientific and technological education and employability.

At GDM, we understand that talent development and continuous training are essential pillars for sustainable development in the territories where we operate. We seek to contribute to closing educational and employment gaps through programs that promote practical learning, scientific vocation, and job placement for young people and adults.

This contribution is realized not only through the financing of social projects, but also through the participation of our global team, which is a source of collaboration with the community through corporate volunteering.

PURPOSE

The purpose of this GDM Social Investment Policy is to establish specific guidelines and criteria to guide the company's contributions, processes, and controls, whether in the form of monetary donations, in-kind donations, support for projects financed through tax incentives, or partnerships with civil society organizations, so that they are consistent with GDM's Code of Ethics and Sustainability Strategy.

All social investment actions must be carried out in a manner that ensures strict compliance with current legislation, non-discrimination, and consistency with GDM's values, business priorities, and sustainability objectives.

VALUES:

- **Transparency and respect:** responsible allocation of resources with measurement and reporting of results. Management aligned with the GDM Code of Ethics.
- **Collaborative approach:** active involvement of employees, partners, and communities.



DEFINITIONS

Strategic partners

Non-profit civil society organizations, academic institutions, and public or international organizations that contribute technical or territorial knowledge for project development, with which the company establishes cooperation or financing agreements for the development and implementation of social investment programs and projects, enhancing the impact and sustainability of actions.

Donations in kind

Goods or services that the company allocates to projects or institutions without monetary exchange, such as donations of products, disused goods in good condition, use of facilities, technical assistance, or knowledge transfer.

Social investment

A set of financial, human, and technical resources that the organization voluntarily, planned, and strategically allocates to initiatives that contribute to the sustainable development of the communities where it operates and are executed by non-profit civil society organizations (NGOs), generating social value and strengthening its license to operate.

Social organizations

Legally constituted, civil, non-profit institutions that develop projects or services aimed at social welfare, education, culture, the environment, or local development. They act as implementing partners or beneficiaries of GDM's social investments, contributing territorial knowledge, community management experience, and technical capacity for the implementation of initiatives. They are also often included under the concept of non-governmental organizations (NGOs).

Sponsorship

Financial or in-kind support aimed primarily at gaining visibility or benefits linked to brand image and strengthening ties with stakeholders, such as customers, suppliers, chambers of commerce, and business associations, among others.

Unlike social investment, its main objective is institutional or commercial promotion. Examples of sponsorship include the sponsorship of seminars, conferences, talks, or fairs, the application of branding at sporting events, or the support of teams or individual athletes, both professional and amateur, among other cases.

These actions are not considered part of GDM's Social Investment, since, due to their nature and objectives, they are integrated into the Marketing or Corporate Communication strategy and budget.



Own programs

Initiatives designed and managed directly by GDM, in coordination with strategic partners, focused on the priority areas defined by the company: Open Doors, + Future, Chacaboot, for example.

Incentivized projects (applies to Brazil)

Social, cultural, sports, or educational initiatives financed through legal tax incentive mechanisms (such as patronage, culture, or sports laws), which allow private contributions to be channeled toward public interest purposes.

In Brazil, these mechanisms are regulated by specific laws—such as the Lei de Incentivo à Cultura (Lei Rouanet), the Lei do Esporte, the Lei do Idoso, the Lei da Criança e do Adolescente (FIA), and the Lei de Incentivo à Saúde—which authorize companies to allocate part of their income tax to finance projects previously approved by the competent authorities.

At GDM, we use these instruments to support initiatives aligned with our social investment priorities and our commitment to the development of the communities where we operate.

To ensure the proper management of these projects, the company will be able to count on the support of specialized consultants, who will be responsible for identifying and evaluating eligible opportunities, verifying the suitability of the implementing organizations, collaborating in the formulation of projects, and providing technical and financial monitoring of their implementation.

Corporate volunteering

A set of activities in which employees participate, on a voluntary and organized basis, in projects for social benefit, contributing their time, knowledge, and skills to strengthen communities.

SCOPE

This policy covers all GDM employees and all its business units, globally.

Social investment actions will be applied 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), Jesús María (Córdoba).
- **Brazil:** Cambé, Londrina, Rolândia, and Sertãoópolis (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 and Wadena (Minnesota); Madison (South Dakota); Ottawa (Kansas); Brimfield, Champaign, Decatur, Elmwood, Kankakee/Aroma Park, St Francisville, and St. F Office (Illinois); Fort Branch and Westfield (Indiana); Des Moines, Marcus, and Ogden (Iowa); Greenwood (Mississippi); Battle Creek and Kearney (Nebraska); and Scandinavia (Wisconsin).
- **Canada:** Pain Court (Ontario)

Actions outside the listed locations may be approved on an exceptional basis by the Global Grants Committee when they have strategic or humanitarian impact.

TARGET AUDIENCE

We focus our educational, scientific, and agricultural actions and programs in the locations where GDM has units and operations, prioritizing children and young people as beneficiaries, with special attention to situations of social vulnerability.

STRATEGY

GDM's Social Investment Strategy is implemented in an integrated manner in Argentina, Brazil, and the United States, adapting to the local context and respecting the particularities of each territory.

Through our Social Investment actions, we seek to reflect our values and sustainability objectives in each of the communities where we live and carry out our main operations, with a deep respect for cultural diversity and the 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, innovation in agriculture, and employability, promoting the participation of our employees as social ambassadors.

We rely on partnerships between our employees and organizations with expertise in the selected areas to ensure the greatest possible positive impact, with efficiency and traceability in implementation.

The priority areas of our Social Investment Strategy are:

- Projects that promote the acquisition of digital technology skills among children and young people and contribute to improving their employability.
- Projects that focus on innovation in agricultural education, and leadership, sustainability, and the application of technology in agriculture, in coordination with academic institutions, specialized organizations, and national and international networks.



- Projects aimed at promoting the general well-being of vulnerable children and young people through education, culture, sports, and health promotion.
- Projects that have the potential to build links with strategic universities, organizations in the scientific and technological ecosystem, and a pool of talent or entrepreneurs.
- Projects that involve the participation and engagement of our employees in the social transformation we seek.
- Philanthropic actions in Chacabuco, maintaining a long-standing relationship with highly recognized social organizations in the community where GDM was founded and still operates.
- Projects incentivized in Brazil through various applicable laws.
- Humanitarian aid actions: GDM will contribute in unforeseen and exceptional situations that affect our communities of interest, such as climate disasters, forest fires, earthquakes, floods, and health crises. The activation of these actions will be defined by the Donations Committee and channeled through non-profit organizations recognized for efficiently and transparently managing emergency response resources.

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

RESPONSIBILITIES

GDM established a Global Donations Committee led by its CEO, a representative from Human Resources, and the Communications and Sustainability Management team, which evaluates and approves the annual budget and social investment programs and actions for Argentina, Brazil, and the United States.

Requests for donations, whether in cash or in kind, including items declared "out of use" by a sector of the company, must be addressed to the representative of the Communications and Sustainability Management team in each region, for processing in accordance with the definitions contained in this policy.

The Committee analyzes progress on the annual plan, reviews possible new requests for support, and provides guidance to the Communications and Sustainability team, which will be responsible for designing and implementing actions and programs.

MONITORING AND EVALUATION

GDM will annually evaluate the results of its social investment using indicators



of scope, efficiency, and impact, defined in conjunction with its strategic allies and internal areas.

These qualitative and quantitative results will be reported in an Annual Comprehensive Management Report, contributing to the company's ESG goals.

ELIGIBILITY CRITERIA

- All recipients of cash or in-kind donations must:
 - be non-profit organizations, duly registered and recognized in accordance with the legislation of each country.
 - comply with their tax obligations and current labor laws.
 - respect the rights of all people, without any form of discrimination.
 - have an organizational and physical structure, a bank account in the name of the institution, equipment, and professional technical capacity that guarantee the proper implementation of the project to be supported by GDM.
- Religious organizations will only be eligible in the case of programs that are open to the public and do not involve content or purposes related to religion.
- Cooperative associations of public schools and hospitals , as well as universities through their foundations or similar institutions, will be eligible.

EXCLUSION CRITERIA

- GDM will not make donations to individuals, unions, chambers of commerce and business associations, groups, political parties, or candidates.
- GDM will not make donations to governments at any level.
- GDM will not make donations to religious entities of any faith when their purpose is the promotion, teaching, or dissemination of religious faith.
- Political contributions are governed by the legislation of each country and are not included in the company's Social Investment Policy.
- Sponsorships are not considered donations and will be executed with budgets separate from those allocated to social investment, through Marketing, Regulatory Affairs, or Corporate Communications actions.



DOCUMENTATION

Social Investment actions must be documented, including:

- Description of the social investment project.
- Proof of internal approval.
- Record of payment in accordance with the agreed terms. In the case of donations in kind (purchase of new or used goods), these will be recorded in accordance with 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 documentation control and retention policy and internal audit procedures.

REPORTING CHANNEL

GDM promotes a culture of integrity and transparency, encouraging all employees and partners to report any non-compliance in good faith.

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

To receive complaints, disagreements, and reports of violations due to non-compliance with this Policy, GDM provides its employees, customers, suppliers, social institutions, and the external public with commercial and institutional relationships with the Group with the following reporting channels: the independent and secure portal: https://ouvidordigital.com.br/gdm_es/ and the telephone number +54 800 3454868.

The report will be investigated confidentially, allowing for anonymity.

REVIEW FREQUENCY

This policy will be reviewed every two years or when there are relevant changes in legislation or in GDM's Sustainability Strategy.

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Approved by: Executive Committee