



SUSTAINABILITY REPORT

FISCAL YEAR 2025

May 2026

Aligned with GRI guidelines | UN SDGs | Law No. 14,611/2023

1. ABOUT THE REPORT	03	6. PEOPLE MANAGEMENT	36
		6.1 Profile and Structure of the Workforce	37
2. MESSAGE FROM LEADERSHIP	05	6.2 Attraction, Talent Development and Leadership	39
		6.3 Compensation and Benefits	41
3. INSTITUTIONAL PROFILE	07	6.4 Health, Safety and Organizational Environment	42
3.1 GEES Mission, Vision, Values and Essence	08		
3.2 Grain Production and Territorial Expansion	09	7. RELATIONSHIP WITH THE COMMUNITY	43
3.3 Operational Logistics, Storage and Export	11	7.1 Social Investment and Institutional Partnerships	45
3.4 Sustainable Value Generation	13	7.2 2025 Social Calendar	46
3.5 GEES Máquinas – Machinery, Irrigation and Storage	14	7.3 Stakeholder Engagement	47
3.6 Highlights of the Year	17		
3.7 Awards and Recognitions	18	8. ENVIRONMENTAL IMPACT	48
3.8 ESG Strategy and Alignment with the SDGs	19	8.1 Energy Consumption	50
		8.2 Water Management	51
4. CORPORATE GOVERNANCE	21	8.3 Land Use and Sustainable Practices	52
4.1 Governance Structure and Sustainable Growth	22	8.4 Waste Management	53
4.2 Corporate Committees	23	8.5 Preservation Areas and Biodiversity	54
4.3 Ethics, Integrity and Compliance	24	8.6 Fire Prevention and Combat	55
4.4 Risk Management	29	8.7 Regenerative Agriculture	56
4.5 Supplier Management	30	8.8 Mitigation of Greenhouse Gas Emissions	57
4.6 Accounting Transparency and Audit	32		
		9. ESG GOALS	58
5. FINANCIAL AND ECONOMIC PERFORMANCE	33	9.1 Status of 2025 Goals – Evolution from 2024	60
5.1 Independent Audit	35	9.2 New 2026 Goals	61
		10. FINAL CONSIDERATIONS	63



ABOUT THE REPORT

1

The GEES S/A (GEES) Sustainability Report for the 2025 fiscal year represents a significant step forward in consolidating the Company's ESG agenda by integrating agronomic, operational, and logistical performance with risk management, corporate governance, and long-term sustainable value generation.

More than just a reporting tool, this document reflects sustainability as a structuring element of the business strategy, considering the entire production chain.

Compared to the previous report for the 2024 fiscal year, this document expands the scope of coverage, incorporating new operational units – with emphasis on Fazenda Esther, fully operational in 2025 –, the formal consolidation of the Compliance, ESG and Internal Audit area, the deepening of environmental indicators, and the disclosure of concrete advances in pending issues from the previous cycle. These include the approval of new corporate policies, the contracting of an Independent Whistleblower Channel, and leadership training conducted by Fundação Getúlio Vargas (FGV).

The structure and content of the report are aligned with the Global Reporting Initiative (GRI) guidelines, internationally recognized as a standard of excellence in sustainability reporting. This alignment reinforces GEES's commitment to transparency, corporate ethics, and accountability to its stakeholders.

The preparation process adopted an integrated and cross-functional approach, with the consolidation, validation, and critical analysis of data from the Agronomy, Operations and Logistics, Compliance, Human Resources, Occupational Health and Safety, Legal, Accounting, and Environmental areas. Technical agronomic reports, field records, operational controls, logistical indicators, management bases, socio-environmental information, and strategic documents were considered, ensuring the reliability, traceability, and integrity of the reported information.

The definition of material topics considered the actual and potential impacts of the Company's activities throughout the value chain, the expectations of stakeholders, and regulatory and market trends. As a complementary reference, the content dialogues with the United Nations Sustainable Development Goals (SDGs), reinforcing GEES's alignment with global commitments related to sustainable development, social responsibility, and environmental preservation, especially in the context of agribusiness and associated logistics.

By publishing this report, GEES reaffirms that its commitment to transparency and integrity also encompasses continuous improvement, promoting structured dialogue with employees, communities, business partners, suppliers, customers, and investors. **This document thus consolidates itself as a strategic tool for management and communication, aimed at building a more efficient, ethical, resilient, and sustainable agro-industrial operation.**



MESSAGE FROM LEADERSHIP

2

MESSAGE FROM LEADERSHIP

This Sustainability Report presents the results, advances, and learnings consolidated throughout 2025, reflecting GEES's commitment to responsible, efficient, and long-term-oriented action. In a context marked by climate challenges, market volatility, and growing regulatory and social demands, we maintained our focus on operational discipline, risk management, and sustainable value generation.



José Antônio Gorgen
President Director

In 2024, we navigated one of the most challenging scenarios for agribusiness in recent years, with a surge in fertilizer costs, a sharp drop in grain prices, and strong exchange rate instability. **We maintained our trajectory of responsible growth, made structuring investments, and advanced in consolidating our governance.**

R\$2,8 bi

net operating revenue

19,9%

growth

R\$106,9 mi

net profit

33,5%

expansion

2025 was the fiscal year in which we reaped some of those fruits, with a significant improvement in financial results.

GEES was built on solid principles derived from field experience and the conviction that consistent results depend on care, responsibility, and long-term vision.

As expressed in the GEES Essence: there is no result without love and care. This philosophy guides our strategic decisions, operational practices, and the way we conduct the Company, ensuring coherence between productive growth, respect for natural resources, and commitment to people.

In terms of governance, 2025 was marked by the strengthening of institutional instruments that in 2024 were still being structured.

The formalization of the Compliance, ESG and Internal Audit area, the approval of the Diversity, Equity and Inclusion and Donations and Sponsorships Policies, the launch of Sementinha as a tool to disseminate the integrity culture, and the contracting of the Independent Whistleblower Channel Be Alliant consolidate a governance agenda that is both demanding and accessible – built so that all employees can experience it in their daily lives

When looking toward 2026, we recognize that challenges are expanding and require continuous adaptation, resilience, and responsibility.

Priorities remain risk management related to climate issues, operational efficiency, financial discipline, innovation, leadership development, and the permanent strengthening of the ethical culture. We enter 2026 confident in the foundation we have built and committed to continuing to evolve with integrity and a long-term vision.



INSTITUTIONAL PROFILE



3.1

GEES MISSION, VISION, VALUES AND ESSENCE



José Antônio Gorgen
Diretor Presidente

The agricultural cycle metaphor

- Plant good ideas
- Cultivate good practices
- Harvest good attitudes

Guides internal communication and team development.

GEES is a privately held corporation headquartered in Baixa Grande do Ribeiro, State of Piauí, Brazil, operating in agribusiness since 1982. Throughout 2025, the Company consolidated its institutional guidelines, giving greater precision and reach to its corporate identity.

THE MISSION

to produce and market food in a sustainable and responsible manner, promoting solutions that respect the environment, strengthen communities, and ensure global food security, creating economic and social value through ethical and innovative practices.

THE VISION

to be recognized as a global reference in sustainable agriculture integrated with ESG, leading with excellence in governance, operational efficiency, and positive impact, contributing to a resilient, fair, and regenerative food system.

THE VALUES

- **Pioneering**
 - **Commitment**
 - **Social Responsibility**
- Guide decisions, practices, and relationships.

Complementing these guidelines, the GEES Essence expresses the organization’s DNA – something lived in the field, in decisions, and in the history of its founder, not created by marketing.

It stems from the vision of José Antônio Gorgen, who synthesizes his philosophy in the phrase:

“ **There is no result without love and care** ”

This principle unfolds **into two pillars**

HOW WE DO THINGS

With love and care, respect for the land, people, and customers, with responsible decisions and a long-term vision

HOW WE LEAD WITH PURPOSE

With ethics, and resilience, building genuine relationships and facing challenges with adaptability.

Compared to the 2024 report, the institutional guidelines were reviewed and expanded, reflecting the maturity of the ESG agenda and the internalization of sustainability as a constitutive element of the business model, rather than just a complementary commitment.

GRAIN PRODUCTION AND TERRITORIAL EXPANSION

In the 2024/2025 crop season, GEES consolidated relevant advances in its agricultural operation, combining expansion of planted areas, productivity gains, and incorporation of new productive areas. The information is monitored by data intelligence systems, ensuring governance, traceability, and qualified support for decision-making.

2024

Main Crop **48,837.15** ha

Second Crop **40,684.65** ha

CONSISTENT PRODUCTIVE SCALE AND RESPONSIBLE EXPANSION STRATEGY

with productivity gains per hectare across the main crops.



In a comparative perspective with 2024, the previous harvest totaled **48,837.15 hectares in the main crop and 40,684.65 hectares in the second crop, demonstrating that 2025 maintained a consistent productive scale aligned** with the responsible expansion strategy, with productivity gains per hectare across the main crops.

FAZENDA ESTHER

- Incorporated into the portfolio in the previous fiscal year with an investment of **R\$ 96 million**.
- In this area, **2,806 hectares of second-crop corn were cultivated with an average yield of 107.19 bags/ha**, a performance above the overall crop average, reflecting proper agronomic management and rapid integration into the Company's operational standards.

FAZENDA RIBEIRÃO

- **Investments in water infrastructure** progressed significantly.
- The expansion of irrigation reinforces the climate risk mitigation strategy, promoting **greater productive stability and more efficient water use**.
- In 2024, investments were made for the implementation of high-performance irrigation, with 11 artesian wells, 6 reservoirs, and 18 center pivots.

FAZENDAS TUNÍSIA E RIO VERDE

- **Maintenance of Certification under the RTRS (Responsible Soy Production) Standard**, an internationally recognized certification audited by Control Union, valid until May 2026.
- The certification covers soybean production (Genetically Modified Organism - GMO) and attests to the compliance of operations with rigorous criteria of environmental and social responsibility and traceability, broadening the **Company's access to markets that require proof of responsible origin**.



GENERAL INVESTMENTS

- Additionally, **19 tanks were acquired** for the application of biological inputs, fertilizers, and adjuvants directly into the planting furrow, with an investment of **R\$ 2,090,000.00**.
- Essas práticas, alinhadas à agricultura de precisão, potencializa a eficiência no uso de insumos, estimula a fixação biológica de nitrogênio, contribui para o **controle de doenças no início do ciclo das culturas e reduz a dependência de adubos nitrogenados sintéticos**.

In 2025, GEES continued to strengthen its logistical infrastructure, consolidating integrated operations between storage, transportation, and export.

Compared to 2024, when the own fleet exceeded 400 vehicles and the static storage capacity was 251 thousand tons, the 2025 fiscal year shows a relevant leap in operational scale, with the fleet reaching 481 vehicles and the volume moved reaching approximately 1.6 million tons.

481

Own fleet (vehicles)



~319,000 (in expansion)

Static storage capacity (ton)



~1,600,000

Volume moved (ton)



~14

Logistics efficiency (km/ton)



46,500

Average annual km per vehicle (km)



~567,000

Exported volume (ton)



3.3

OPERATIONAL LOGISTICS, STORAGE AND EXPORT

OPERATIONAL LOGISTICS

The evolution of logistics operations reflects not only the growth in volume handled, but also the continuous improvement of processes, operational governance, and responsiveness to market demands, demonstrating the Company's commitment to operational excellence and responsible management of its resources.

STORAGE AND EXPORT

The Company maintains a strategically distributed storage network across the São Luís, Balsas, and Uruçuí complexes, enabling greater proximity to production hubs and key logistics corridors. This distribution contributes to reducing operational bottlenecks, greater agility in production outflow, and better utilization of installed capacity.

KEY DELIVERABLES

- Expansion of the São Luís Complex
- Commencement of operations at the Balsas Warehouse
- Implementation of the Seed Processing Unit – SPU Fazenda Ribeirão
- Advancement of irrigation infrastructure at Fazenda Ribeirão

COMPLEXO SÃO LUÍS

24

horas em regime contínuo

222

colaboradores

2,200

toneladas de capacidade produtiva com planejamento de expansão para 3.000 ton/dia

2026 STRATEGIC TARGET

1,000,000
metric tons handled.

The expansion plan with investments exceeding R\$620 million and completion scheduled for 2027 is underway.

FERTILIZERS

~773,000,000
tons

A 25% growth over the 639 thousand tons in 2024, **consolidating GEES's position among the main operators at Porto do Itaqui.**

EXPORTS

~567,000,000
tons

Of soybeans and corn, with China as the main destination, followed by markets in Asia and Europe.

WAREHOUSES

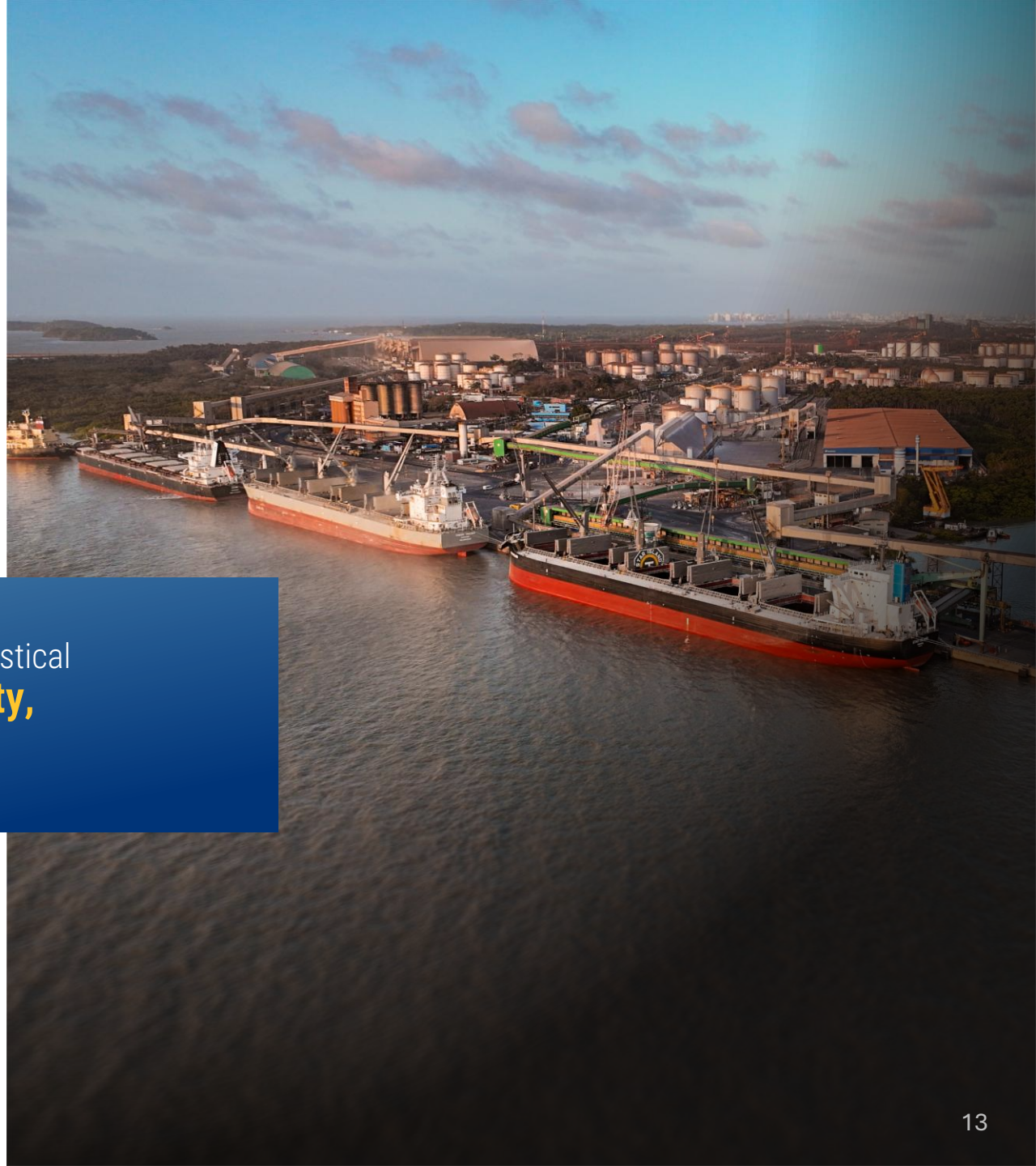
743,025,152
tons

Total aggregate (production and inflow) across warehouses.

3.4 SUSTAINABLE VALUE GENERATION

Investments in infrastructure, modernization of operations, and expansion of international market presence contribute to strengthening the Company's competitiveness, while at the same time promoting positive impacts in the regions where it operates, **through economic development and strengthening of local production chains.**

The Company remains committed to the continuous evolution of its logistical practices, seeking to align **operational efficiency, sustainability, and long-term value generation for its stakeholders.**



GEES Máquinas, representative of the Case IH, Lindsay, and Kepler Weber brands, recorded relevant evolution in its performance indicators in 2025, **reflecting the consolidation of strategic partnerships and growing demand for technological solutions in agribusiness.**





222

UNITS SOLD

The volume of units sold decreased from 237 to 222, a slight reduction of 6.3%, reflecting the portfolio's evolution toward higher value-added machines with advanced technological performance.

95

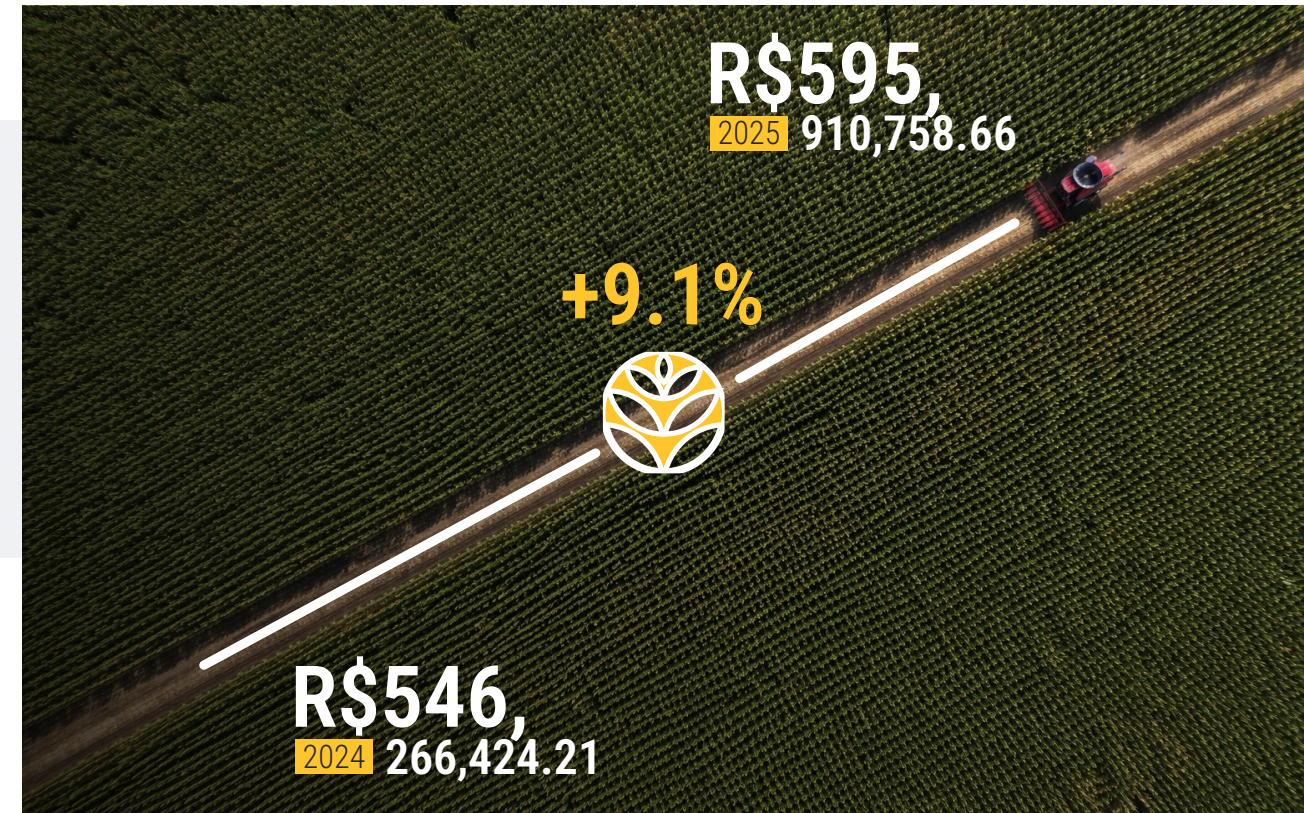
NPS

The advanced significantly, from 88.1 in 2024 to 95 in 2025, consolidating an excellence level in the relationship with producers.

687

TRAINING

The Case IH dealership maintains a continuous commercial training program, with annual training sessions and evaluations for 100% of consultants. Performance is tracked through indicators from the WCD (World Class Dealer) model, reinforcing the commitment to professional development, operational excellence, and continuous improvement.



GEES Máquinas achieved Premium Pro classification in the Case IH World Class Dealer (WCD) program, ranking **2nd in Brazil, and maintained the EXCLUSIVE** – A classification with Banco CNH Capital for the 5th consecutive year.



STORAGE AND TECHNOLOGY

The partnership with Kepler Weber, established in 2024, consolidated in 2025 with expressive results.

88 storage projects were completed throughout the fiscal year.

REVENUE FROM REFORMS AND SERVICES

+109%

R\$758,030.48	2025
R\$362.762,85	2024

KWI REVENUE

5,7%

R\$18,620,000.00	2025
R\$ 17.620.000,00	2024

11% 

greater energy efficiency

28% 

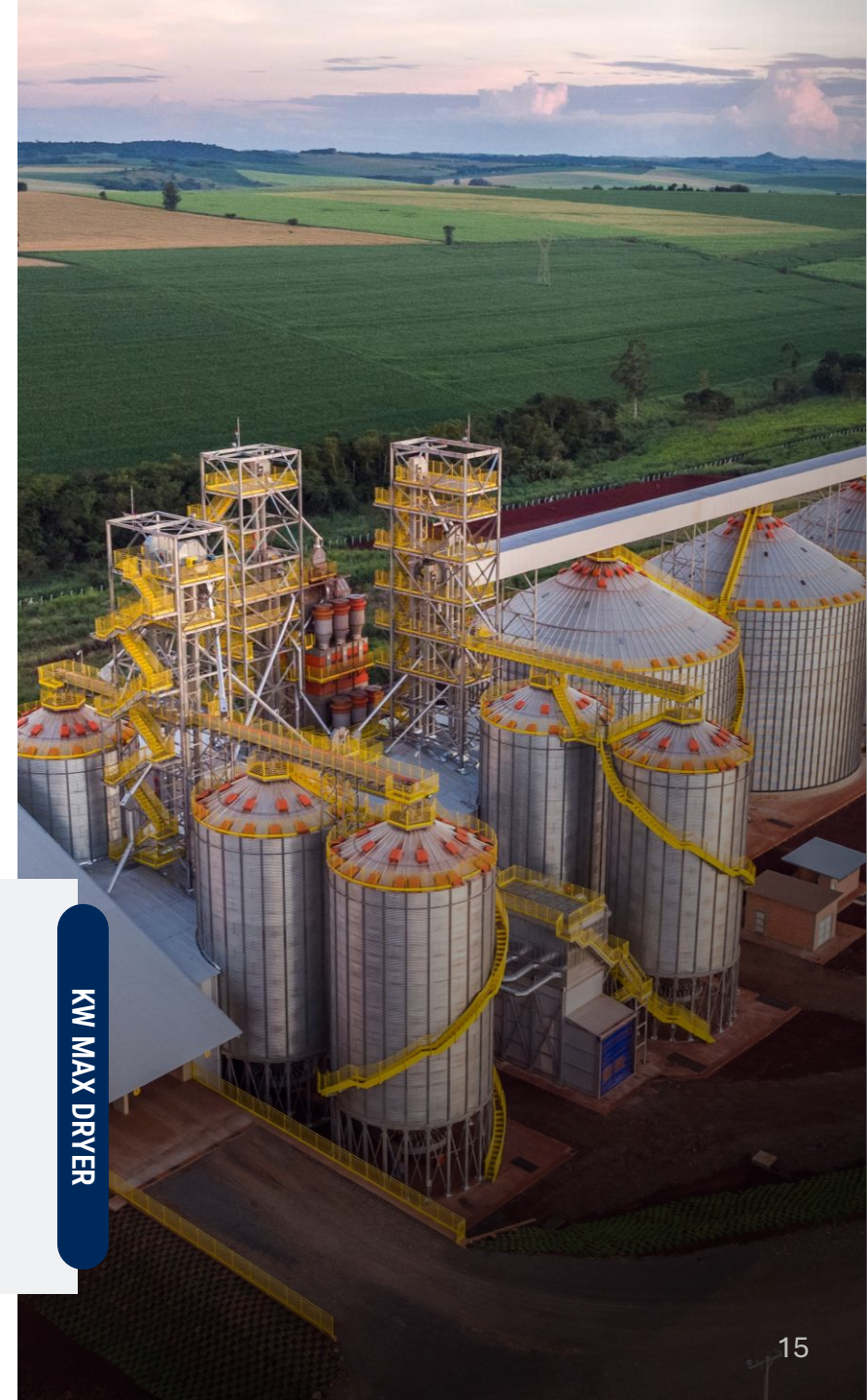
greater thermal efficiency

28% 

reduction in CO₂ in the operating environment

The potential to avoid the emission of approximately **271 tons of CO₂ per crop season**, with automation and real-time monitoring via the Sync digital platform.

KW MAX DRYER





IRRIGAÇÃO E USO EFICIENTE DE RECURSOS

Lindsay irrigation solutions contribute directly to **water and energy management on agricultural properties**, allowing precise and efficient application only in the necessary areas and quantities, in alignment with the Company's water sustainability strategy.

IRRIGATION SEGMENT REVENUE

+285%

R\$27,000,000.00 — 2025

R\$7,000,000.00 — 2024



3.6

HIGHLIGHTS OF THE YEAR



Net Operating Revenue



Consolidated Net Profit



Number of employees



Total training hours

2025

R\$2.8 bi
+19.9%

R\$106.9 mi
+33.5%

2,240

39,144

2024

R\$2,34 bi

R\$80,08 mi

2,341

44,413



PLR distributed (R\$)



Purchases from local suppliers



Social actions carried out



Fatal accidents

2025

R\$10.8 mi
1,451

R\$165 mi
50.3%

Calendário estruturado

0

2024

R\$9.4 mi
1,347

R\$163 mi
56.0%

41

0

The year 2025 was marked by significant external recognitions

that validate GEES trajectory of responsible growth, operational solidity, and strategic positioning in the Brazilian agribusiness sector.



VALOR 1000



ITS 21ST AGRIBUSINESS YEARBOOK

One of the **3 best companies in Brazil** in the sector

Recognition that reinforces the consistency of the business model and the integration between economic performance and social and environmental responsibility.

1^a

Logistics and inputs segment
Fertilizer import ranking at the Port of Itaqui (COPI)

381.838 ton

Moved in the first half of 2025

CONTINUOUS GROWTH



Consolidation of the Company as the leading national fertilizer operator via Itaqui and a benchmark in logistics efficiency in the Northern corridor.

1^a

Agricultural machinery

Best after-sales service in Brazil by Case IH 5th consecutive year in the EXCLUSIVE classification

It achieved an NPS of 95% with Banco CNH Capital. This indicator reflects the quality of the relationship with rural producers and the commitment to excellence in customer

These recognitions, obtained through independent assessments and consolidated market methodologies, reaffirm that **GEES's growth is built with method, integrity, and sustainable value** generation for the business, for the people, and for the regions where the Company operates.

2023

Since the publication of its first Sustainability Report in 2023, GEES has been structuring and consolidating **actions, projects, and commitments that integrate its strategic ESG approach.**

2024

In 2024, the guiding principles of the strategy were formalized, and the **first corporate committees were established.**

2025










In 2025, the maturation of this agenda is evidenced by the creation of a dedicated **Compliance, ESG, and Internal Audit area**, as well as the approval of new corporate policies.

- Approval of new corporate policies.
- Expansion of monitored indicators.
- Broader integration between governance, operational performance, and social and environmental impact.

ESG STRATEGY AND ALIGNMENT WITH THE SDGs



GEES's ESG strategy is intrinsically aligned with the United Nations Sustainable Development Goals (SDGs), reflecting the **company's commitment to sustainable and responsible practices across its operations.** The table below presents GEES's concrete contributions in 2025, with a comparative perspective relative to the previous fiscal year.

	2024	2025		2024	2025		2024	2025
2 FOME ZERO 	<ul style="list-style-type: none"> → Production across 6 farms → ~52 thousand ha main crop → No-till farming → São José System 	<ul style="list-style-type: none"> → 421 thousand tons produced → 19 bioinput tanks → Responsible Soy Production Certification (RTRS) – Tunísia, Rio Verde, and Alice 	8 EMPREGO DIGNO E CRESCIMENTO ECONÔMICO 	<ul style="list-style-type: none"> → 2,341 employees → 44,413h training → Profit Sharing R\$ 9.4M 	<ul style="list-style-type: none"> → 2,240 employees → 39,144h training → Profit Sharing R\$ 10.8M (+15.2%) → Revenue R\$ 2.8B (+19.9%) 	12 CONSUMO E PRODUÇÃO RESPONSÁVEIS 	<ul style="list-style-type: none"> → 250+ tons recycled → Contractual disposal clauses → 100% packaging reverse logistics 	<ul style="list-style-type: none"> → 460+ tons recycled (+95%) → 903.72 tons managed → 250.74 tons hazardous → SINIR updated
6 ÁGUA LIMPA E SANEAMENTO 	<ul style="list-style-type: none"> → 104,538 m³ withdrawn → Below the legal limit (129,260m³) 	<ul style="list-style-type: none"> → 89.95% of granted capacity used → Irrigation at 40% of capacity → Expanded water management 	9 INDÚSTRIA, INOVAÇÃO E INFRAESTRUTURA 	<ul style="list-style-type: none"> → 4 solar parks → CIO São Luís → Kepler Weber partnership → R\$ 620M in expansion 	<ul style="list-style-type: none"> → 481 vehicles → Tarken (credit) → Fertilizer handling capacity at the São Luís Mixing Facility 	13 COMBATE ÀS ALTERAÇÕES CLIMÁTICAS 	<ul style="list-style-type: none"> → Solar energy → Logistics optimization → Wildfire combat → GHG inventory under study 	<ul style="list-style-type: none"> → Energy -9% → Solar +56.8% → 8 fire outbreaks controlled → 2 vehicles donated to Fire Brigade/PMAM
7 ENERGIA ACESSÍVEL E LIMPA 	<ul style="list-style-type: none"> → 104,538 m³ extracted → Below the legal limit (129,260 m³) 	<ul style="list-style-type: none"> → 6,754.956 kWh (-9%) → Solar +56,8% → 30% renewabel total → News investments in plants 	10 REDUÇÃO DAS DESIGUALDADES 	<ul style="list-style-type: none"> → 78% mixed race/black → 10.4% sexual diversity → 41 social initiatives → APAE/Casa das Marias 	<ul style="list-style-type: none"> → Diversity, Equity and Inclusion (DEI) Policy approved → Transparent reporting → Pay Equity Law 14,611/2023 → Social Investment R\$ 86,875.73 	15 VIDA SOBRE A TERRA 	<ul style="list-style-type: none"> → 30,480 ha RL → 2,054 ha APP → Ecological corridors → SSJ → Early planting 	<ul style="list-style-type: none"> → CAR (Rual Environmental Registry) fully compliant → Legal Reserve (RL) & Permanent Preservation Area (APP) exceeding regulatory minimums → Over 40,000 hectares preserved in 2025 → SSJ 4,715.87ha → 12.23% Second Crop maize



CORPORATE GOVERNANCE

4

1 GOVERNANCE STRUCTURE AND SUSTAINABLE GROWTH

In 2025, GEES's corporate governance reached a level of structural consolidation that reflects institutional maturity and full alignment with the principles of integrity, responsibility, and transparency.

Unlike 2024, when the committee structure was formalized and the Integrity Program was established, 2025 was the year in which these instruments began to operate in a fully integrated manner, with formal records, documented deliberations, defined flows, and periodic review.

Governance ceased to be merely a control mechanism and became a structuring element of trust for employees, commercial partners, financial institutions, and society.

GEES's governance structure is based on the direct action of the Executive Board, supported by specialized technical committees and a consultative management ecosystem.

This model, already described in the 2024 report as proximity, technical, flexible, and efficient governance, was deepened in 2025 with the progressive formalization of minutes, external opinions, and expansion of the scope of topics addressed, including ESG, climate risks, and regulatory compliance.

The review of the corporate organogram, carried out during the year, strengthened the clarity of responsibilities and integration between areas.

EXECUTIVE BOARD

CREDIT COMMITTEE



José Antônio Gorgen

*President
Director*



Eduardo Gherardi

*Vice-President Director
and Chief Legal &
Compliance Officer*



Anderson Gorgen

Administrative Director



Paulo Ferrari

*Operations
Director*



Pedro Adelir

*Agricultural
Director*



Leonardo Gomes

*Commercial
Director*



Amanda Gorgen

*Marketing
Director*



Georjane Gorgen

*Infrastructure
Director*

The institutional architecture ensures that the Company's values – integrity, ethics, social responsibility, and sustainability – are translated into concrete practices and behaviors in daily operations.

Well-defined policies, such as the Code of Ethics and Conduct, the Integrity Program, the Internal Regulations, and the corporate policies approved in 2025, complement this governance and consolidate a corporate culture of compliance, responsible management, and trust-based relationships with all stakeholders.

The performance of the Corporate Committees was consolidated as a central axis of the governance structure. In 2025, the committees operated in an integrated and complementary manner, with **formal records, documented deliberations, and defined monitoring flows**, representing a substantial evolution compared to 2024, when they were formalized.



ETHICS AND DISCIPLINE COMMITTEE

It strengthened the application of the Code of Ethics and Conduct, acting preventively in the **guidance of leaders and employees, in addition to analyzing any occurrences submitted through institutional channels**. The existence of a structured committee ensures impartiality, traceability of decisions, and standardization of criteria, reducing subjectivities and strengthening the internal justice culture.



CREDIT COMMITTEE

Established in 2016 and continuously improved, in 2025 it incorporated the Tarken platform, which **centralizes the cycle of analysis, approval, and formalization of credit operations**, expanding the traceability of decisions, reducing operational risks, and ensuring greater efficiency and transparency in collegiate action.



PRIVACY AND DATA PROTECTION COMMITTEE (LGPD)

It consolidated in 2025 the implementation of personal data protection policies, including **the Data Retention and Disposal Policy, Confidentiality Terms, IT Policy, and formal flows for handling sensitive information**, in compliance with Law No. 13,709/2018.



POSITIONS AND SALARIES COMMITTEE

It advanced in 2025 in the **consolidation of technical criteria and standardization of functions**, with the organizational practice already operating with objective criteria based on function complexity, technical responsibility, experience time, and individual performance. The complete Positions and Salaries Plan is in the final stage of consolidation.

The year 2025 marked a turning point in the maturity of GEES's Integrity Program. More than a set of rules, compliance became a **lived cultural practice, rooted in leadership, processes, and the daily communication of the organization.**

As summarized in the 2025 Leaders Meeting with the Company's managers:
"Compliance is doing the right thing, because it is the right thing, in the right way."
This premise guided the structured initiatives throughout the year.

FORMALIZATION

The formalization of the Compliance, ESG, and Internal Audit area, positioned in the corporate organogram under the leadership of the Vice-President and Legal Director, who acts as Chief Legal & Compliance Officer, with the support of a Compliance, ESG, and Internal Audit Specialist and a dedicated Analyst, represents the **strategic recognition of the integrity agenda as a governance pillar.**

STRUCTURE

The structure ensures that the **functions of prevention, monitoring, and treatment of regulatory, operational, and reputational risks are exercised with independence and continuity** – a relevant advance compared to the 2024 configuration, in which Compliance was conducted with the support of the Legal Advisory and Human Resources, without a dedicated formal area.



The year was marked by high-impact corporate approval

Donations, Gifts and Sponsorships Policy (GEES-DIR-GER-POL-003)

Establishes objective criteria for the Allocation of institutional resources with transparency and traceability

Diversity, Equity and Inclusion DEI (GEES-DIR-GER-POL-004)

Formalizes the Company's commitment to a plural, respectful, and equitable organizational environment.

Both policies were identified as pending items in the 2024 cycle, and their approval in 2025 evidences the normative **maturity of the organization.**

REORGANIZATION

The reorganization and updating of internal procedures also formed part of the year's agenda. The review of flows, standardization of criteria, and structuring of monitoring and follow-up routines contributed to the **reduction of operational ambiguities and the strengthening of internal controls.**

SUPPORT

In the support areas, internal audits were carried out in the Purchasing area, focusing on assessing the compliance of supplier selection and approval processes, observance of the three-quotation guidelines, and alignment with current institutional policies. The results supported **improvement recommendations that are already being implemented.**



José Antônio Gorgen
President Director



Eduardo Gherardi
Vice-President Director and Chief Legal & Compliance Officer



Brenna Cunha
Specialist – Compliance, ESG and Audit



Taiane Brandão
Analyst – Compliance, ESG and Audit



Franciane Pereira
Analyst – Compliance, ESG and Audit

The Sementinha, the institutional mascot launched in 2025, established itself as one of the most innovative instruments of the integrity culture dissemination strategy.

Sementinha is broadcast weekly on internal channels with **educational content on ethics, compliance, and best practices**, making the integrity culture accessible, memorable, and present in the daily life of all employees, regardless of hierarchical level or unit of operation.

MARKETING

Developed by the Marketing area with strategic input from Compliance, the character is inspired by the soybean seed – the central element of GEES’s activity – and carries the concept that “everything starts small and grows when well cultivated.” Its application is deliberately non-promotional, institutional, and recurrent, structured in three fronts: **reinforcement of standards, communication of processes, and dissemination of policies**.

CANAL DE DENÚNCIAS

In 2025, the Company completed the contracting process for the **Independent Whistleblowing Channel, operated by Be Alliant**, with official launch in the 1st quarter of 2026. The decision to externalize the channel, identified as a priority goal in the 2024 report, reflects GEES’s commitment to the independence of investigations, protection of the whistleblower, and mitigation of potential conflicts of interest. The internal channel remains active and widely publicized, ensuring confidentiality and anonymity.



The development of leadership was also treated as a pillar of the compliance culture. In 2025, the Company's managers participated in **training promoted by Fundação Getúlio Vargas (FGV), focused on leadership competency development.**

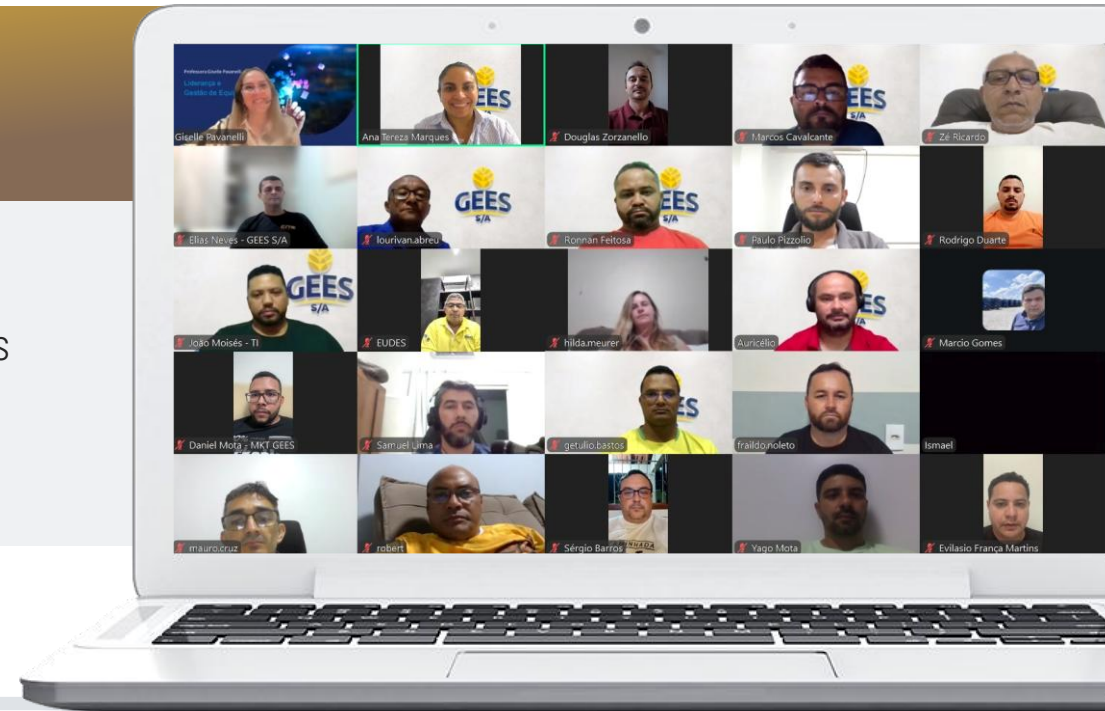
The initiative reinforces the understanding that **effective compliance depends on leaders who communicate clearly, act with coherence,** and build environments where expectations are predictable and boundaries are respected. The results of the training will be presented at the Leaders Meeting scheduled for 2026.

REPORT DISCLOSURE

The publication of the Transparency and Salary Equality Reports for the 1st and 2nd semesters of 2025, in compliance with Law No. 14,611/2023, with **public disclosure on the institutional portal,** represents another milestone of transparency for the year.

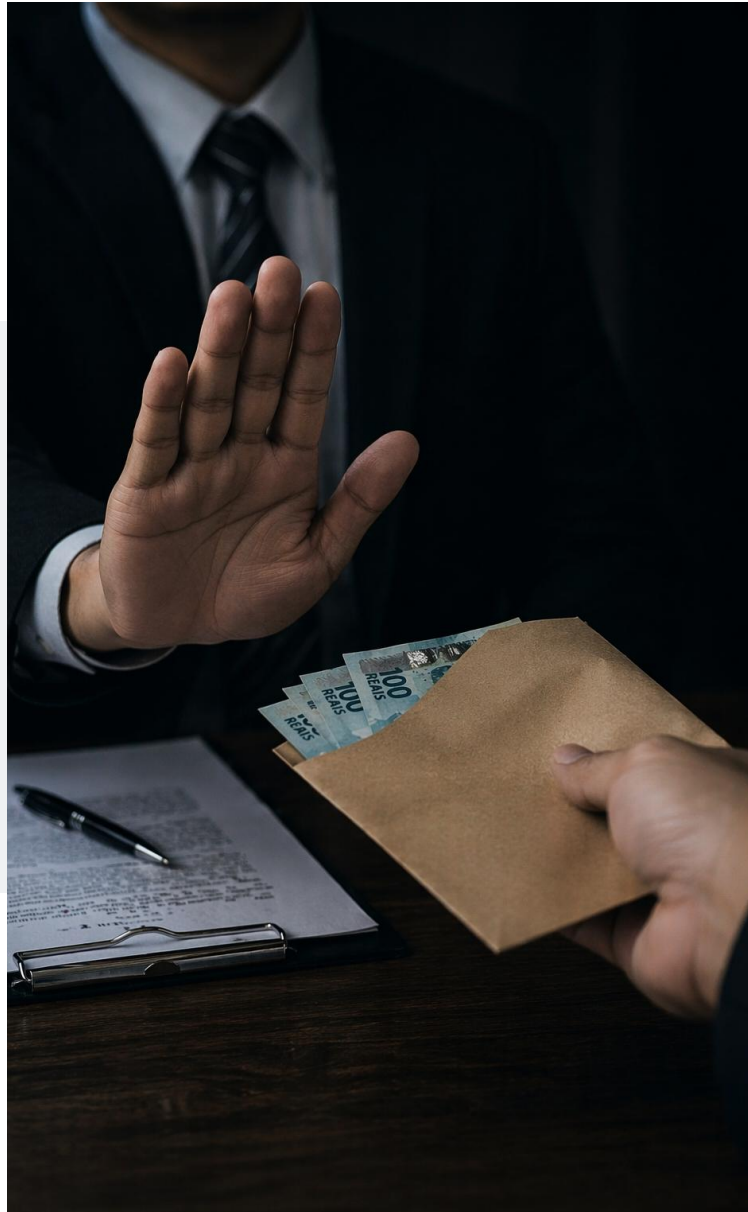
ANALYSIS BY CNPJ

The analysis by unit (Corporate Taxpayer Number - CNPJ) demonstrates that where differences appear in government data – which consider aggregated averages without distinction by function or seniority – these are contextualized by the functional composition and job distribution, evidencing the **absence of a discriminatory remuneration policy.**



ZERO-TOLERANCE

GEES maintains a zero-tolerance policy toward corruption and any form of illicit conduct. **The Code of Ethics and Conduct expressly prohibits the practice of bribery, payment of kickbacks, undue favors, and any illicit advantage**, direct or indirect, on behalf of the company. This commitment is reinforced by control mechanisms, mandatory training, and anti-corruption contractual clauses with third parties.



WHISTLEBLOWING CHANNEL

In 2025, GEES completed the contracting of the Independent Whistleblowing Channel Be Alliant, with official launch in the 1st quarter of 2026. **The Channel ensures anonymity, confidentiality, and protection against retaliation, with reports being handled and forwarded to the Ethics and Discipline Committee** for the initiation of administrative investigations and recommendation of disciplinary measures. The externalization of the Channel, one of the goals of the previous cycle, expands the independence of investigations and raises the standard of governance of the integrity system.



GEES understands risk management as an essential component for the sustainability of the business and for **strategic decision-making with security and responsibility.**

In 2025, the Company advanced in the **structuring of mechanisms for monitoring and tracking strategic indicators**, with the implementation and updating of managerial dashboards developed in conjunction with the Strategic Planning area.

These tools allow systematic monitoring of operational, performance, and risk indicators, strengthening analytical capacity and supporting the Executive Board's decision-making process.

The risk structure covers financial (credit, exchange, liquidity, commodities), operational, environmental, regulatory, reputational, and compliance dimensions.

Credit Committee

- Rigorous criteria.
- Tarken Platform as a cornerstone in credit risk management.
- Diversified portfolio of over 1,500 active clients.
- Institutional calendar for periodic policy and procedure reviews. Ensures continuous updating of regulatory instruments

4.5

SUPPLIER MANAGEMENT

GEES's supplier management is conducted with a focus on efficiency, competitiveness, and responsibility, integrating economic, operational, and regional development criteria. The data for 2025 evidence the volume and profile of the Company's acquisitions.

In 2025, local purchases reached R\$165.0 million, a growth of 1.1% over R\$163.2 million in 2024, even in an environment of cost pressure and input volatility. The representativeness of local suppliers in total purchases demonstrates the direct impact of GEES's operations on the economic development of the regions where it operates.

Regarding purchase decision criteria, the process is conducted in a structured and multidimensional manner, going beyond price-only analysis. The market research carried out by the purchasing teams covers a broad set of variables: supplier history and reputation, technical and productive capacity, regulatory compliance, deadline and delivery conditions, product and service quality, supply chain sustainability, and only at the end, the effective price comparison. This ensures that the decision reflects the best overall cost-benefit and not merely the lowest nominal value quoted.

Local suppliers continue to be considered for their real competitive advantage within this process: the absence of interstate taxes can make their proposals more competitive, and the ability to deliver immediately and provide on-site services adds significant value, especially in situations of operational urgency.

Total Procurement
2024-2025 Biennium

652.9 MI R\$

Local Supplier Procurement

165.0 MI R\$

Faz. Ribeirão
Local Procurement Biennium

117.5 MI R\$

Mist. São Luís
Local Procurement Biennium

84.5 MI R\$

Rio Verde
Local Procurement Biennium

41.0 MI R\$



GOVERNANCE AND RESTRUCTURING OF THE PROCUREMENT AREA

The year 2025 was marked by consistent work to strengthen governance in the Purchasing area. Responsibility matrices were prepared for the teams involved in the acquisition process, with clear definition of roles, responsibilities, and decision-making authority. This is a fundamental instrument for increasing the transparency of internal flows, reducing overlaps, and elevating the level of accountability in contracting.

This structuring effort reflects the Company's commitment to the continuous improvement of results and the adoption of purchasing practices aligned with the best market references and the ESG principles that guide GEES's actions.

PROCESS IMPLEMENTATION

- Assessment of supplier labor integrity.
- Structured stages for mandatory documentation collection (articles of association, labor compliance certificates, proof of tax obligations).
- Qualitative and quantitative risk analysis and supplier classification (low, moderate, or high risk).

DUE DILIGENCE

COMPLEMENTAÇÃO DO PROCESSO

- Additional mitigation practices.
- Consultations on credit and reliability analysis platforms.
- Obtaining supplier references.
- Priority of formalizing a Supplier Qualification Policy with criteria structured by risk level for the next cycle.

CREATION OF SUPPLY MANAGEMENT DEPARTMENT

- **Dedicated structure with independent Governance**
- **All functions related to supplier management**
- **Market research**
- **Supplier qualification**
- **Contracts and procurement compliance**

CREATION OF SUPPLY MANAGEMENT DEPARTMENT PRIORITY: FORMALIZATION OF SUPPLIER QUALIFICATION POLICY WITH STRUCTURED CRITERIA BY RISK LEVEL FOR THE NEXT CYCLE.

GEES's financial statements for the 2025 fiscal year were submitted to **independent audit**



transparency



reliability
of information



the best corporate
governance practices

CONCLUSION

- **Unqualified opinion.**
- **Financial statements present adequacy in all relevant aspects.**
- **Compliance in the performance of its operations.**

- **Compliance in cash flows for the fiscal year.**
- **Compliance with accounting practices adopted in Brazil and with international standards.**



FINANCIAL AND ECONOMIC PERFORMANCE

In 2025, GEES showed consistent **evolution in its economic-financial indicators**, reflecting the expansion of operations, efficiency gains, and the strengthening of the business diversification strategy.

The period's performance contrasts positively with the challenging 2024 scenario, marked by high fertilizer costs, falling grain prices, and exchange rate instability, demonstrating the Company's ability to convert operational discipline and structuring investments into **effective value generation**.

The diversification of the portfolio, with emphasis on Agriculture as the main result generator and Fertilizers and Trading as strategic pillars, increases the Company's resilience against specific market risks, contributing to **greater balance between growth, profitability, and competitiveness**.

The investments made during the period and the expansion of the operational structure reinforce the commitment to regional development, job creation, and increased productive efficiency. **These factors contribute to the construction of a sustainable business model capable of generating long-term value for all its stakeholders.**



R\$73.2
2024 MI

R\$4.5
2025 MI

more efficient working capital management

reduction in the cost of debt

optimization of the financing structure

Receita operacional líquida R\$2.80 bi +19.9%	Lucro líquido consolidado R\$106.9 mi +33.5%	Lucro bruto R\$436.1 mi Impulsionado por Fertilizantes, Agricultura, Trading e Máquinas.	Margem líquida 4.0%	Margem bruta 15.5%
Despesa Financeira Líquida R\$4.50 bi	Despesas Adm. e Comerciais R\$316.0 mi	Resultado Operacional R\$126.2 mi	EBITDA R\$185,2 mi	Margem EBITDA 7.0%

5.1

INDEPENDENT AUDIT

The independent audit of the 2025 financial statements was completed with the issuance of an unqualified opinion, confirming that GEES's financial information fairly presents, in all material respects, the patrimonial and financial position of the Company as of December 31, 2025, in accordance with Brazilian accounting practices and international standards.

This result reinforces the credibility of the information reported in this Sustainability Report and the reliability of the management model adopted by the Company.

The implementation of independent auditor rotation, With a change of auditing firm starting in 2026, demonstrates **institutional maturity and commitment to the permanent renewal of external control mechanisms**, expanding the independence and objectivity of the verification process for the Company's financial and non-financial information.

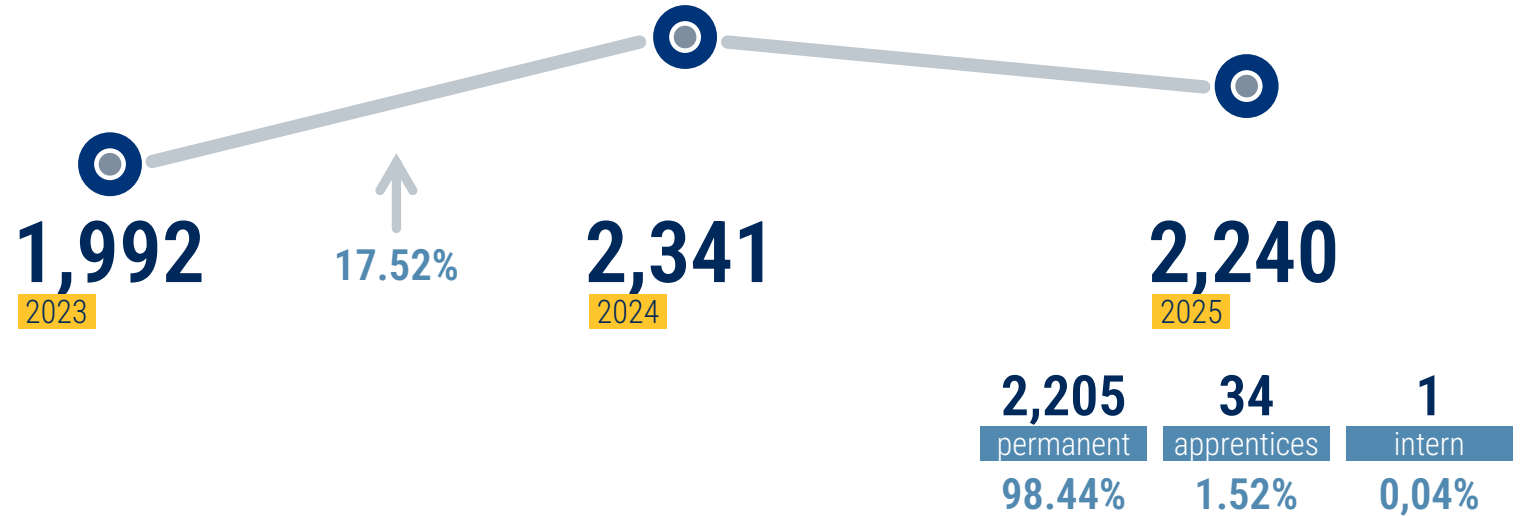




PEOPLE MANAGEMENT



The 2025 fiscal year consolidates the maturity of people management at GEES, definitively integrating it into institutional planning, governance, and the Company's long-term objectives.



Consolidation of relationship quality and deepening of development and recognition practices.

The predominance of permanent bonds evidences strategic workforce planning, commitment to formal employment, and maturity in people management. The absence of temporary contracts at the end of the period reveals adequate sizing to productive needs.

6.1 PROFILE AND STRUCTURE OF THE WORKFORCE

FAIXA ETÁRIA | Média de idade dos colaboradores da Companhia

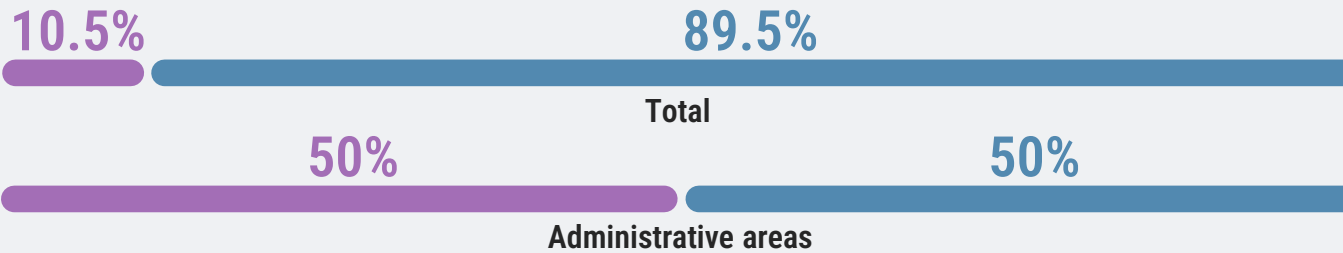


2,240
Total
Headcount

2,205
Permanent
Employees

34
Apprentices
/Trainees

98.44%

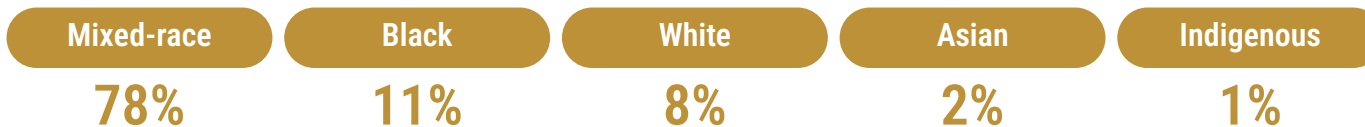


GENDER

women men

The Company recognizes as a strategic opportunity the expansion of female participation in operational activities – a cultural and structural challenge that requires investments in training, infrastructure adaptation, and affirmative policies, aligned with the Diversity, Equity, and Inclusion (DEI) Policy approved in 2025.

COLOR | Composition aligned with the social reality of GEES operating regions



TENURE

Structural Soundness. Distribution demonstrating continuous renewal without compromising overall workforce stability.

+ than 8 years

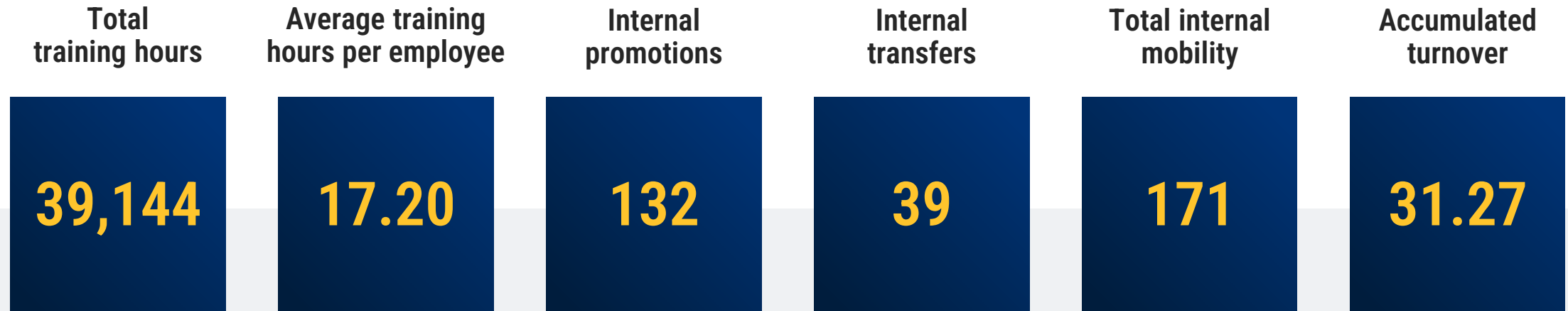
427

2 to 5 years

722

Up to 12 months

465



In 2025, 39,144 total training hours were recorded, with an average of 17.20 hours per employee. Although the volume is lower than the 44,413 hours in 2024 – a reflection of the qualitative restructuring of training and the prioritization of higher-impact programs – **the period shows evolution in the sophistication of training programs, with emphasis on leadership development and strategic competencies.**

CAREER PATHS

Consolidation of meritocratic practices, increasing the utilization of internal talent over external recruitment.

OCCUPATIONAL SAFETY

NR33 Confined Space	6,456h
NR35 Work at Height	3,776h
NR06/EPI	3,804h
NR01 Integration	3,804h

AGRICULTURAL OPERATIONAL TECHNIQUES

- Machinery operation
- Drone use
- Process modernization

LEADERSHIP TRAINING AT THE GETULIO VARGAS FOUNDATION (FGV)

Focused on developing leadership competencies for the Company's managers.

The initiative reinforces the understanding that effective compliance, healthy organizational culture, and sustainable results depend on leaders who communicate clearly, act with coherence, and develop their teams with method.

The results of this program will be presented at the Leaders Meeting scheduled for 2026, which will serve as a forum for integration and sharing of learnings.

PARTNERSHIP WITH NATIONAL SERVICE OF COMMERCIAL LEARNING (SENAC)

Expanded access to technical and professional training paths, complementing the portfolio of development opportunities available to employees.

STRENGTHENING THE COMPANY'S LEADERSHIP STRUCTURE

The Human Resources department was restructured and consolidated under the name People and Management. Broader and more strategic vision of people management.

FORMALIZATION OF NEW LEADERSHIP IN STRATEGIC AREAS

- COMEX Management.
- ESG and Internal Audit.
- Dedicated Compliance structure.
- Restructuring of legal coordination teams.

For 2026, the creation of **Procurement Management, approved by the Executive Board, is planned,** consolidating purchasing governance in a dedicated structure.

6.2

COMPENSATION AND BENEFITS



Profit and Results Sharing (PLR)

R\$9,412,029.00

+15.2%

R\$10,841,249.00

Employees Beneficiaries

1,347

+7.7%

1,451

2024

2025

CRITERIA

- Position
- Tenure
- Specific multipliers

SHARED RESULTS

- Internal fairness and transparency
- Culture of shared responsibility
- Commitment to targets
- Sense of belonging

BENEFITS POLICY

- Health plan with national coverage and reduced cost extensible to dependents
- Life insurance linked to hiring
- Training programs
- Workplace fitness in partnership with SESI – The Industry Social Service
- Incentive for participation in learning and technical training programs

14
typical
accidents



23
work accidents in 2024

9
commute
accidents

Data Indicate Trend of Stability or Reduction
in Absolute Number of Occurrences

Consolidation of the Occupational Health and Safety System

2025

- Update of 2025 Occupational Health Risk Management Programs
- Expansion of training hours in Regulatory Norms
- Systematic monitoring of occurrences
- Absence of fatal accidents during the period

2024 Results Maintained or **advanced in 2025**

94%

stress prevention actions
95% work-life balance

95%

Work-life
balance

90%

professional
fulfillment

92%

working hours
management

88%

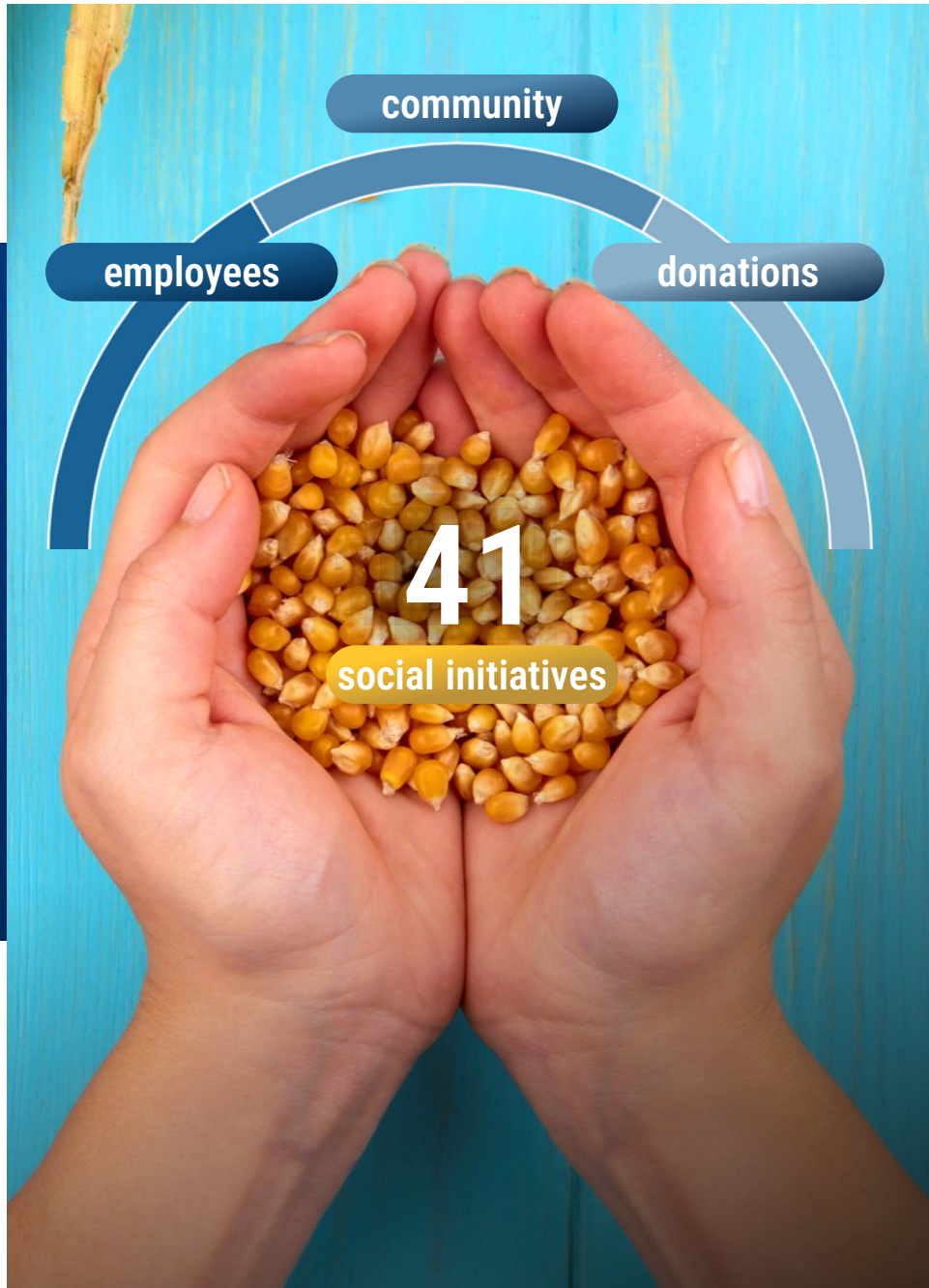
effective
leadership support

95%

absence of
discrimination



RELATIONSHIP WITH THE COMMUNITY



GEES's social performance in 2025 consolidates a **structured, planned, and documented model of socio-community responsibility, with governance aligned to the corporate strategy.** 2025 advances in systematizing planning, establishing periodic action cadence, and fostering cross-sector integration, with the 2025 Social Calendar consolidating a strategic and preventive model.

In 2025, GEES's social investment reached a significant level, combining recurring actions and a structural impact initiative with the state government.

Continuous Institutional Actions

R\$86,875.73

Direct Social Investments

- Institutional campaigns.
- Preventive health actions.
- Support to regional entities, structured in the 2025 Social Calendar.

The Donations, Gifts and Sponsorships Policy, approved in the fiscal year, formalized objective criteria for selection, monitoring and impact assessment of supported initiatives, establishing clear eligibility parameters, due diligence analysis and accountability requirements – a significant advance compared to the previous approach.

Donation

Sewing equipment to the State Department of Social Development of Maranhão (SEDES)

R\$1,270,486.00

December 2025
Donation Agreement (CTR.642.12.2025)

The initiative integrates the reactivation project of the Clothing Cluster in the Municipality of Rosário/MA, promoted by the State Government, with the objective of strengthening local industry, fostering socioeconomic inclusion and generating employment and income for populations in situations of socioeconomic vulnerability.

The donation demonstrates GEES's role as an agent of regional development, committed to strengthening the communities where it operates.

The 2025 Social Calendar structured initiatives throughout the entire fiscal year,

under the responsibility of the Social Services and Occupational Health departments, with supporting records of the activities.

KEY INITIATIVES

Year-round

→ Workplace Fitness

Throughout the year with physical education professionals across all service fronts.

March

→ Tuberculosis awareness.

→ Women's Week.

April

→ Conversation circles on domestic violence with psychologist and public safety professionals.

May

→ Campaign on moral harassment, sexual harassment and discrimination.

→ Vaccination campaigns in partnership with Municipal Health Departments.

June

→ Blood donation with Hemomar de Balsas.

July

→ Awareness on viral hepatitis with rapid testing.

September

→ SIPAT.

October

→ Children's Day with toy donations to shelter institutions in Balsas.

November

→ Blue November.

→ Campaigns on skin cancer, HIV and STIs.

December

→ Solidarity Tree with food collection for communities surrounding the units.

GEES maintains active dialogue channels with its different stakeholders, structured according to the nature of each relationship.



Employees

With employees, engagement occurs through the annual Leaders Meeting, a space for strategic alignment, listening, and leadership development, and through team meetings and Daily Safety Dialogues (DDS) carried out systematically in the operational units.

For 2026, the Company contracted an organizational climate survey through the FEEDZ platform, expanding the formal listening instruments for the workforce.



Suppliers and strategic partners

The relationship is conducted through periodic alignment meetings, including partners such as Case IH, Kepler Weber, and Lindsay, a structured approval process with documented checklist, and contractual clauses of environmental, labor, and regulatory compliance.



Community and public authorities

GEES maintains documented visits to partner entities, participation in meetings of the Maranhão Soybean and Corn Producers Association (APROSOJA-MA), Association of Soybean Producers of the State of Piauí (APROSOJA-PI), and Foundation for Research Support of the Northern Export Corridor - Irineu Alcides Bays (FAPCEN) associations, presence at agribusiness fairs and events with stands and technical participation, and active relationships with local city halls and public agencies in the regions of operation.

The formal structuring of this set of practices into a unified stakeholder engagement model, defined periodicity, and documented feedback processes in accordance with GRI guidelines, is planned as a priority for the 2026 cycle.





ENVIRONMENTAL IMPACT



GEES recognizes environmental responsibility as one of the pillars of its business model.

The company maintains a robust environmental management system that encompasses everything from the efficient use of natural resources to effective actions for the preservation of the Cerrado biome, where it concentrates its agricultural and logistical operations.

Based on the goals established in the 2024 report and the monitoring of specific indicators, 2025 marked relevant advances in the commitment to reducing environmental impacts, ecosystem conservation, and the rational use of natural resources.

8.1

ENERGY CONSUMPTION

In 2025, GEES showed consistent evolution in its energy management strategy, recording a reduction of approximately 9% in total consumption compared to 2024.

This result contrasts with the previous year, when operational growth, with the expansion of productive areas, warehouses, and new units, had increased consumption to 7,419,818 kWh.

In 2025, structural improvements in demand management and operational efficiency gains allowed this indicator to be reduced to 6,754,956 kWh.



	Total energy consumption	Grid electricity	Solar PV generation	Free energy market (%)	Renewable of total consumption
2025	6,754,956 kwh -9%	3,987,834 kwh	1,718,700 kwh +56.8%	16%	41%
2024	7,419,818 kwh	~5,193,873 kwh 70%	~1,112,972 kwh 15%	15%	30%

Consistent progress in diversifying the energy matrix.

The strategy of three own plants already in operation and new investments planned was announced.

2024 | 2025

These investments materialized in a relevant expansion of installed capacity.

The management of water resources at GEES is conducted through continuous **monitoring of underground abstractions, observance of current concessions, and rational management of agricultural irrigation.**

2024

Total volume captured

104,538.2 m³

Below the legal limit of

129,260 m³

demonstrating balanced resource use.

2025

Water consumption reached

89.95%

of the total authorized capacity of underground wells

Representing an increase

9.05%

compared to the previous fiscal year, associated with operational expansion and the incorporation of Fazenda Esther.

In agricultural activities, the center-pivot irrigation systems operated at **approximately 40%** of the maximum authorized capacity, maintaining irrigation as supplementary to the natural rainfall regime.

The São José direct planting system

maintains permanent vegetation cover, enhances soil physical structure, promotes moisture retention, reduces erosion and supports organic matter maintenance.

São José System (SJS)

Implemented on

4,715.87 ha

Corresponding
to approximately

12.23% of the off-season
corn cultivation area.

HIGHLIGHT

Progress compared to the previous cycle, when SJS had been identified as proprietary technology in expansion.

BENEFITS

The intercropping of off-season corn with *Brachiaria ruziziensis* enables:

1. Maintenance of vegetation cover during the off-season.
2. Straw formation.
3. Improved water infiltration.
4. Nitrogen fixation.



903.72
ton

Total Waste Handled.



STRUCTURED PROCEDURES

Segregation
at the source

Control of
quantities handled

Traceability of
destinations

250
ton

2024

+95%

RECYCLABLE SENT
FOR PROCESSING

Significant progress
demonstrating the
evolution of environmental
management practices.

460
ton

2025

250.74
ton

HAZARDOUS WASTE
DISPOSED

Allocated to properly
licensed companies with
MTR and CDF issuance.

710.86
ton

SPECIAL WASTE

The specific contractual clauses requiring environmentally correct disposal by clients and partners, incorporated in 2024, continued to be applied in 2025, formalizing environmental responsibility throughout the chain.

GEES MAINTAINS



Over 40,000 ha

of native forest preserved

in advanced conservation status,
with structured native vegetation
and high species diversity.

The reserves are interconnected with other forest fragments, forming ecological corridors that favor the circulation of fauna and flora between neighboring properties.

All properties are registered in the Rural Environmental Registry (CAR), with RL and APP that in many cases exceed the minimum percentages required by environmental legislation.

GEES maintains a Fire Prevention and Combat Program

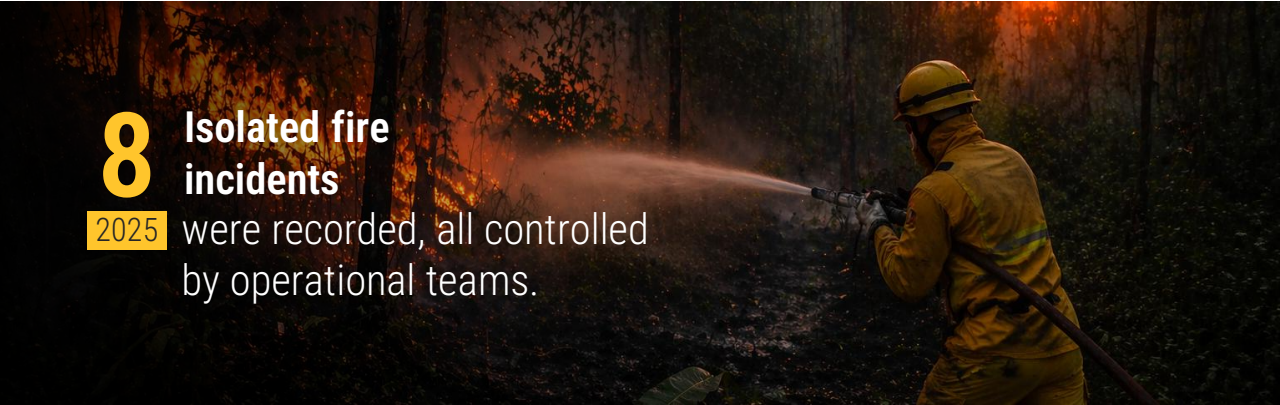
with strategic firebreaks, field monitoring, trained fire brigade, environmental surveillance cameras, and combat vehicles.

8

Isolated fire incidents

2025

were recorded, all controlled by operational teams.



MARANHÃO WITHOUT BURNING PROGRAM

2024

The Company made available **1 4x4 vehicle** through an agreement signed with SEMA/MA and the Military Fire Department.

2025

2 4x2 vehicles were provided to the Military Fire Department and Environmental Police, strengthening fire-fighting actions in the region.

KEY PRACTICES

The practices adopted by GEES are aligned with the principles of regenerative agriculture, with a focus on the continuous improvement of soil quality and the sustainability of the production system.



Direct planting with continuous cover



Crop succession



Agricultural intercropping through the São José



System Well-maintained Legal Reserve and Permanent Preservation



Areas Gradual reduction in chemical input use Replaced by biological practices and integrated pest management.

CONTRIBUTION OF INITIATIVES



soil fertility improvement



Increased water retention



potential increase in carbon sequestration in the agricultural system



As part of the strengthening of the climate agenda, identified as a priority goal in the 2024 report and still under development, GEES began in 2025 the structuring of initiatives aimed at monitoring and mitigating greenhouse gas emissions.

The Company consistently adopts practices that contribute to emission mitigation

- use of solar energy
- systematic firefighting
- regenerative agriculture
- rigorous environmental management in all units

Concrete contributions to

CARBON FOOTPRINT REDUCTION



energy consumption

-9.0%



solar generation

+56,9%

Among the actions under development are the development of mitigation and compensation strategies and the implementation of traceability mechanisms for agricultural production, including a pilot project for grain traceability in discussions with specialized global consulting.

Emission of 49.66 tCO₂ avoided

considering the MTCI2025 baseline, representing concrete contributions to carbon footprint reduction.



ESG GOALS





In 2024, GEES established 22 priority themes related to its ESG pillars, with 18

showing concrete and consolidated advances by the end of the cycle and 4 in the development phase.

The 2025 fiscal year evidences the evolution of these pending items, with some materialized and the others at a more advanced stage of institutional maturity.

TEMA	2024 STATUS	2025 STATUS	REMARKS
Formal Compliance/ESG/Audit Departments	Pending	Completed	Structured in the 2025 organizational chart
DEI Policy Approved	Pending	Completed	GEES-DIR-GER-POL-004
Donations & Sponsorships Policy	Pending	Completed	GEES-DIR-GER-POL-003
Salary Transparency Reports (Law 14,611)	1 st cycle	1 st & 2 nd cycles	Available on the institutional portal
Independent Whistleblowing Channel	Pending	Contracted	Be Alliant – Launching Q1 2026
FGV Leadership Training	Not started	Completed	Results to be presented at 2026 Meeting
Sementinha – Integrity Culture	Did not exist	Launched	Weekly internal communications
Energy Consumption Reduction	In progress	-9% (6,754,956 kWh)	Goal: Expand renewable sources
Solar Generation Expansion	In progress	+56.8%	1,718,700 kWh generated
Sistema São José (SSJ)	In progress	4,715.87 ha	12.23% of second-crop corn
RTRS Certification Tunísia/Rio Verde Farms	Active	Maintained	Control Union; valid until May/2026
Grain Traceability (Pilot)	Under negotiation	In progress	Global consultancy being defined
Consultative Governance Model	Evolving	Evolving	Minutes, legal opinions, expanded scope
Formal Stakeholder Engagement	Pending	Under development	Formal instruments set for 2026
Career Paths / Performance Evaluation	Under development	171 movements	Full plan in final stages

For the 2026 cycle, the strategic priorities of GEES's ESG agenda are organized into structuring axes that reflect the institutional commitments assumed by the Company and the maturity built throughout 2025.



GOVERNANCE, COMPLIANCE AND INTEGRITY

Launch and Operationalization of the Independent Whistleblowing Channel Be Alliant

- Contracted in 2025 and scheduled for the 1st quarter of 2026.
- With broad dissemination and monitoring of usage and resolution indicators.

Presentation of FGV Leadership Training Results at the 2026 Leaders Meeting

- Definition of Managerial Development Continuity Plan.
- Expansion of the Recurring Internal Audit Program, with a calendar structured by risk area, deepening the cycle initiated in 2025.
- Consolidation of formal stakeholder engagement instruments.
- Formalization of the Supplier Approval Policy, with criteria structured by risk level.



PEOPLE AND DEVELOPMENT

Priority in implementing the Complete Position and Salary Plan

- Consolidation of technical criteria operationalized by the Position and Salary Committee.
- Continuity of actions linked to the DEI Policy.
- Formalization of monitoring indicators.



SUPPLIES AND FOREIGN TRADE

Implementation of the Supply Management Department

- Approved by the Executive Board, structuring with its own governance all supplier management functions.

Market research, approval, contracts and purchasing compliance. Initiation of the process to obtain OEA Certification (Authorized Economic Operator)

- Strengthening customs compliance and enhancing the Company's foreign trade operations competitiveness.



OPERATIONS AND LOGISTICS INFRASTRUCTURE

Expansion of São Luís Complex production capacity

- 2,200 ton/day to 3,000 ton/day.
- Strategic target of 1 million tons handled.
- Investment plan exceeding R\$ 620 million with completion expected for 2027.

Growth in fertilizer handling operations and grain exports

- Consolidating GEES's position among the leading operators at Itaquí Port.

Grain Traceability Pilot Project

- Beginning of implementation phase in partnership with specialized global consulting.

Implementation of the Drivers' Journey Project

- Implementation of the Drivers' Journey Project.
- Compliance with work hours legislation for transporters (Law No. 13,103/2015).
- Structuring of tracking and operational control mechanisms.
- Greater safety in logistics operations.
- Responsibility in relationships with drivers integrated into the Company's transport chain.



ENVIRONMENTAL

Expansion of solar energy generation

- Installation of 1 new solar park with potential to double current solar energy generation.
- Installation of new planned facilities.
- Participation of renewable sources in the Company's energy matrix.
- Growth of 56.8% recorded in 2025.



REGULATORY AND TAX COMPLIANCE

Adaptation to Tax Reform obligations, Dual IVA model (CBS + IBS)

- Continuous monitoring of technical standards published by the Tax Authority.
- Operational alignment with internal áreas.
- Structured preparation for full CBS entry into force in 2027.
- Maintaining the compliance standard that already places GEES among Real Income companies with the highest level of adherence to the reform.

This set of goals reaffirms GEES's commitment to an ESG agenda that is, at the same time, demanding governance, responsible with the environment, attentive to people's development, and aligned with the best regulatory and market practices.



FINAL CONSIDERATIONS

10

GEES 2025

2025 consolidates GEES as a solid organization, institutionally mature and firmly guided by enduring values.

The economic progress achieved during the period, revenue of R\$ 2.8 billion (+19.9%) and net profit of R\$ 106.9 million (+33.5%), was accompanied by structural investments in people, safety, governance and social responsibility, reinforcing a balanced and sustainable growth model.

Growth with purpose and results that generate value

Net operating revenue

R\$2.80 bi

+19.9%

Consolidated net profit









R\$106.9 mi

+33.5%

ADVANCES REINFORCING OUR SUSTAINABILITY AGENDA

Each indicator confirms that the Company's expansion was conducted with method, planning and responsibility.

Concrete evidence of a sustainability agenda that is practiced, measured and integrated into corporate strategy.

-  **COMPLIANCE AND GOVERNANCE**
Formalization of the Compliance and ESG area.
-  **APPROVED POLICIES**
Approval of DEI and Donations Policies.
-  **SEMENTINHA PROGRAM**
Launch of the Sementinha program.
-  **INDEPENDENT WHISTLEBLOWING CHANNEL**
Engagement of the Independent Whistleblowing Channel.
-  **RTRS CERTIFICATION**
Maintenance of Tunisia and Rio Verde Farms and entry of Alice Farm.
-  **ENERGY EFFICIENCY**
9% reduction in energy consumption.
-  **SOLAR POWER GENERATION**
56.8% growth in solar generation.
-  **RECYCLED RESÍDUOS**
95% increase in recycled waste.

Social Impact That Transforms

Donation of sewing equipment valued at R\$ 1,270,486.00 to the State Department of Social Development of Maranhão (SEDES), intended for the revitalization of the Clothing Cluster in Rosário/MA.

Sustainability Is Practice, Management and Commitment

For GEES, sustainability is concrete practice, documented, measured and integrated into corporate strategy.

It is present in the formalization of policies, in the performance of committees, in salary transparency, in risk management, in health and safety prevention and in the permanent valuation of human capital.

It is equally reflected in the territorial responsibility assumed with the communities where the company operates, through structured and monitored actions.

Company Expansion

Conducted with Method, Planning and Responsibility.

The sustainability agenda is practiced, measured and integrated into corporate strategy.

- Formalization of the Compliance and ESG Department
- Approval of DEI and Donations Policies
- Launch of Sementinha
- Hiring of the Independent Whistleblower Channel
- RTRS Certification
- 9% reduction in energy consumption
- 56.8% growth in solar Generation
- 95% increase in recycled waste

Recognition that inspires



Looking to the Future, with Feet Firmly on What Matters

As 2025 closes, GEES reaffirms its conviction that corporate longevity is built on governance, transparency, social responsibility and continuous investment in people. With solid foundations and strategic vision, the Company projects itself into the coming cycles committed to growing in a structured, ethical and sustainable manner, maintaining unchanged the values that, since its founding by José Antônio Gorgen, have sustained its trajectory.

CONTACT

contato@geessa.com

compliance.esg@geessa.com

MORE INFORMATION

www.geessa.com/governanca/esg

