Office of the Minnesota Secretary of State

Minnesota Public Benefit Corporation / Annual Benefit Report

Minnesota Statutes, Chapter 304A

Read the instructions before completing this form
Must be filed by March 31
Filing Fee: $55 for expedited service in-person or online, $35 if submitted by mail

The Annual Benefit Report covers the 12 month period ending on December 31 of the previous year.
Notice: Failure to file this form by March 31 of this year will result in the revocation of the corporation's public benefit status without further notice from the Secretary of State, pursuant to Minnesota Statutes, Section 304A.301

1. File Number 1407142300024

2. Corporate Name: (Required) ROG Co, GBC

3. The public benefit corporation's board of directors has reviewed and approved this report.

4. In the field below, enter the information required by section 304A.301 subd. 2 or 3 for the period covered by this report, (see instructions for further information): Note: Use additional sheets if needed. (Required)

See Attached

5. I, the undersigned, certify that I am the chief executive officer of this public benefit corporation. I further certify that I have signed this document no more than 30 days before the document is delivered to the secretary of state for filing, and that this document is current when signed. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

Signature of Public Benefit Corporation's Chief Executive Officer

March 30, 2026
Date (Must be dated within 30 days before the report is delivered to the Secretary of State for Filing)

Email Address for Official Notices

Enter an email address to which the Secretary of State can forward official notices required by law and other notices:

gabriel@rogpartners.com

☒ Check here to have your email address excluded from requests for bulk data, to the extent allowed by Minnesota law.

List a name and daytime phone number of a person who can be contacted about this form:

Gabriel Harren — 612-280-4717
Contact Name — Phone Number

Entities that own, lease, or have any financial interest in agricultural land or land capable of being farmed must register with the MN Dept. of Agriculture's Corporate Farm Program.

Does this entity own, lease, or have any financial interest in agricultural land or land capable of being farmed?
Yes ☐ No ☒

4. In the field below, enter the information required by section 304A.301 subd. 2 or 3 for the period covered by this report, (see instructions for further information):

Note: Use additional sheets if needed. (Required)

During 2025, ROG Co, GBC transitioned from its 2024 planning phase into active operations under our new brand, ROG Partners. Our core strategy this year was defined by a "dual mission" of driving for profit and driving for care. We pursued this general public benefit through two primary avenues:

Social by Selling "Helping the good ones win": We focused our advisory and strategy services targeting mid-market companies in key rural and foundational industries; specifically manufacturing, distribution, and agriculture. By helping purpose-driven companies capture market share, we aim to trigger a "Tesla effect," forcing larger competitors to adopt more socially and environmentally responsible practices to compete. (Tesla shifted the car market to electric centricity by capturing just a small % of the market).

We **intentionally focus on rural-based and foundational industries** due to their critical role in sustaining stable communities and providing well-paying jobs. Strengthening these sectors helps ensure long-term economic resilience in rural regions. Additionally, many of the companies we support contribute to reduced environmental impact, including improvements in supply chain efficiency and reductions in carbon footprint.

Social by Sharing: We established a commitment to provide our professional consulting and growth advisory services for free to selected organizations per year. Additionally, we hold a long-term intention to share a percentage of our profits with non profit or benefit corporation organizations including non profits like Impact Hub MSP and Folk School Warroad.

We intend to align with strong Minnesota-based philanthropic standards, targeting contributions in the range of approximately 2% of pre-tax profits over time.

Our immediate public benefit was created through our strategic partnerships with businesses that actively support their communities. In 2025, we successfully supported our beachhead customer: **North America's largest organic and non-GMO grain miller.** By advising and supporting a company with strong values that has a history of treating farmers exceptionally well, we directly contributed to the scale and operational success of an entity making a massive positive environmental and social impact.

Section 304A.301 subd. 2 or 3:

This report certifies that ROG Co. GBC will continue to assess its social and environmental performance in alignment with standards set by the industries in which our clients operate. We will measure impact based on frameworks such as those provided by Greener Insights and other similar resources, while incorporating client-specific goals.

Given the diversity of our targeted client base and the nature of our advisory work, we do not intend to apply a single rigid third-party measurement standard at this stage. Instead, we will gather qualitative and quantitative impact stories from our clients after a year or more of engagement, allowing each organization's unique definition of impact to inform our assessment.

As we move forward with new business opportunities, we will determine if these standards remain appropriate or if new third-party standards are necessary to better align with emerging needs.

Certification by the Board of Directors

The Undersigned, being all the board of directors of ROG Co, GBC., hereby acknowledge and certify (1) we have chosen the third-party standard designated in this annual filing; (2) we have determined that the organization that promulgated this third-party standard is independent; and (3) we have reviewed and approve the enclosed Annual Benefit filing.

Katie Kalkman Dated: March 30, 2026

Kathryn Kalkman - Chair

Dated: March 30, 2026

Gabriel Harren - CEO

Work Item 1640755000025
Original File Number 1407142300024

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OFFICE OF THE SECRETARY OF STATE
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Steve Simon
Secretary of State