

Corporate Giving Policy

Effective Date: January 2026
Review Cycle: Annually (next review due: January 2027)
Policy Owner: Director of Marketing
Approved By: Chief Financial Officer (CFO)

Scope

This policy applies to Diamond Packaging's charitable giving, sponsorships, and community partnerships across all company operations. It governs financial contributions, in-kind donations, and other forms of corporate support provided to nonprofit or charitable organizations and community initiatives.

Corporate Giving

Diamond supports a variety of local and national nonprofit organizations, including youth development programs, educational institutions, cultural organizations, and community initiatives.

Diamond does not make political contributions or donations to organizations whose activities conflict with the company's values or applicable laws.

Examples of organizations supported by Diamond include:

- Center for Youth
- Finger Lakes Youth Apprenticeship Program (FLYAP)
- Goodwill Vision Enterprises
- JPMorgan Chase Foundation
- Rochester City School District / ROC City LAX
- Rochester Museum and Science Center
- Seneca Park Zoo
- Strong National Museum of Play

According to [CECP](#) (Chief Executives for Corporate Purpose®) *Giving in Numbers: 2024 Edition*, the median corporate donation as a percentage of pre-tax profit in 2023 was under one percent (0.92%). Diamond's **target** is to meet or exceed the median of all companies benchmarked. In 2024, Diamond's corporate donation total as a percentage of pre-tax profit (0.92%) was just under one percent.



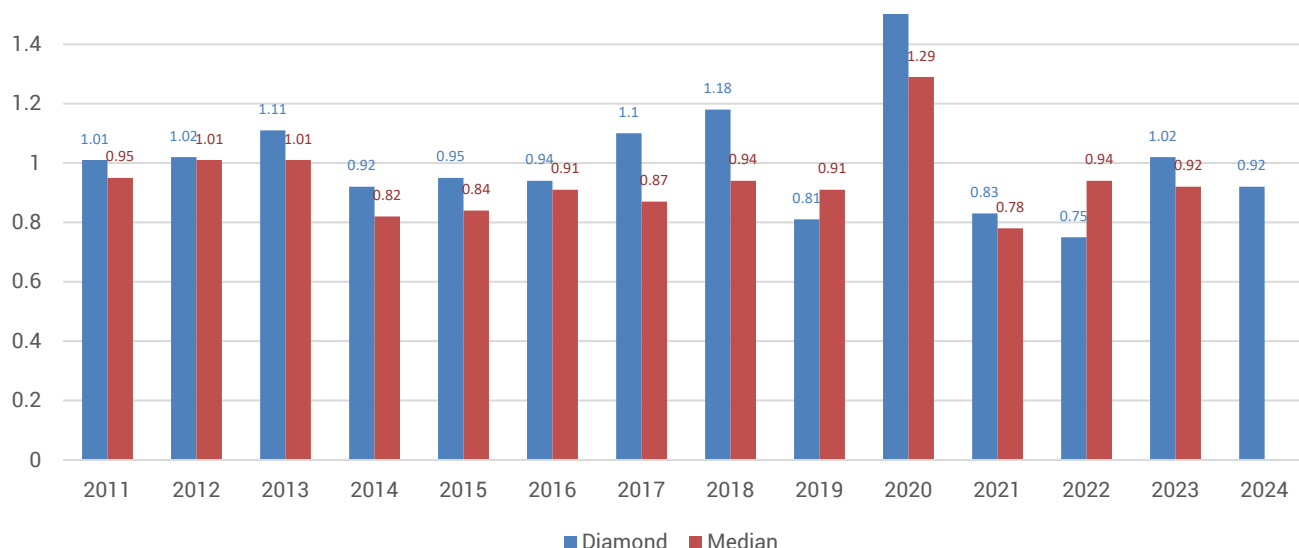
Key Performance Indicators (KPIs)

To monitor progress on implementation measures, Diamond tracks the following KPI:

CSR / Community Investment KPI

- Corporate Giving Pre-Tax Profit (%)

Corporate Giving as a Percentage of Pre-Tax Profit



Governance Structure

The implementation and oversight of this Corporate Giving Policy are governed through the following structure:

Marketing Director / Sustainability Lead

- Overall accountability for Corporate Giving and ESG reporting
- Reports all donations
- Recommends and approves partnerships and events
- Leads new giving initiatives
- Reports sustainability metrics to executive leadership and Green Team quarterly
- Authors annual Sustainability Report for customers and external stakeholders, including CDP, EcoVadis, UN Global Compact

Human Resources Manager

- Recommends and approves partnerships and events
- Reports KPI progress to executive leadership

Cross-Functional Sustainability Committee (Diamond's Green Team)

- Reviews progress against targets annually
- Recommends policy updates and new initiatives
- Ensures alignment with Diamond's Sustainability Report

Policy Review and Continuous Improvement

Annual Review Process

- These procedures will be formally reviewed annually in Q1 of each calendar year
- Updates will be incorporated based on:
 - New corporate partnerships and fundraisers
 - Evolution of benchmark corporate donation standards

Trigger-Based Reviews

- Policy may be reviewed outside the annual cycle when:
 - A new corporate partnership is formed
 - A new corporate giving strategy is suggested

Documentation and Communication

- All policy updates will be documented with a date or version control
- Public-facing updates will be reflected in the annual Sustainability Report

Performance Monitoring

- Annually: Tracking of corporate giving figures and initiatives
- Annually: Assessing current and new partnerships for quality and outreach

External Verification

- Participate in industry benchmarking to identify improvement opportunities
- Maintain transparency through public reporting of key metric