

Water Usage Policy

Policy Owner: Head of Operations	
Effective Date: 06/10/2026	Date of Last Revision: 06/10/2026

1. Purpose

This policy establishes Stephen Gould Corporation's commitment to responsible water stewardship across our operations and our value chain. Water is a shared and increasingly constrained resource, and we believe every organization has a role to play in its responsible use and protection. This policy outlines our water management principles and the expectations we hold for our suppliers and business partners.

2. Scope

This policy applies to Stephen Gould Corporation and to the suppliers and business partners who provide materials and services within our supply chain. It supports our broader sustainability goals and complements our existing commitments.

3. Policy Statement

Stephen Gould is committed to minimizing water use and water-related risk across our value chain. We recognize that responsible water stewardship extends beyond our own facilities to the broader network of materials and services that support our business. Accordingly, this policy reflects our commitment to sound water management practices and our expectation that partners throughout our supply chain uphold similarly high standards.

4. Our Commitment

Stephen Gould is committed to the following principles:

- Using water responsibly and efficiently in all aspects of our business.
- Promptly identifying and addressing opportunities to reduce water use where they arise.
- Considering water efficiency in facility planning, maintenance, and improvement decisions.
- Engaging our suppliers and partners on responsible water stewardship as part of our broader sustainability efforts.
- Continuously evaluating opportunities to reduce water-related impacts across our value chain.

5. Supplier Expectations

Water is a material input in the production of many materials used in the packaging industry. Stephen Gould expects suppliers whose processes involve significant water use to demonstrate responsible water stewardship. Suppliers are expected to:

- Comply with all applicable water use, discharge, and effluent laws and regulations at their manufacturing facilities, including those of any jurisdiction in which such facilities are located.
- Maintain a documented water management program that addresses water withdrawal, consumption, treatment, and discharge.
- Implement water recycling or closed-loop process water systems where technically and economically feasible, consistent with common practice in pulp and paper manufacturing.
- Monitor and, upon request, disclose facility-level water usage and discharge quality data relevant to materials supplied to Stephen Gould.
- Identify and pursue opportunities to reduce water intensity per unit of production over time.
- Ensure wastewater discharge is properly treated prior to release, in accordance with permit requirements and applicable environmental standards.
- Notify Stephen Gould of any material regulatory violations, discharge incidents, or water-related compliance actions affecting the supply of purchased materials within 5 business days.

Stephen Gould may request supplier water stewardship documentation, relevant certifications, or self-assessment questionnaires as part of our ongoing supplier engagement and sustainability review processes.

Any facility-level water usage, discharge quality, compliance, or other operational data that suppliers disclose to Stephen Gould under this policy will be treated as confidential information and handled in accordance with the confidentiality provisions of the supplier's existing agreement(s) with Stephen Gould or, in the absence of such provisions, will be used solely for purposes of evaluating supplier compliance with this policy and will not be disclosed to third parties without the supplier's prior written consent, except as required by law.

6. Non-Compliance and Corrective Action

Suppliers who do not meet the expectations outlined in this policy will be subject to corrective action planning, increased monitoring, or reassessment of their status as a Stephen Gould supplier. Stephen Gould reserves the right to request documentation or conduct reviews to verify compliance. Repeated or unresolved non-compliance may affect a supplier's eligibility for continued or future business with Stephen Gould.

Stephen Gould encourages employees, suppliers, and partners to report suspected non-compliance or policy violations in good faith. Reports may be directed to Stephen Gould through the Company's confidential reporting hotline at [hotline number]. Stephen Gould prohibits retaliation against any individual who makes a good-faith report under this policy.

6. Monitoring and Continuous Improvement

Our ESG/Sustainability program is responsible for maintaining this policy and incorporating water stewardship considerations into our supplier engagement and review processes. Progress will be reflected in our periodic sustainability communications.

7. Policy Review

This policy will be reviewed on an annual basis, or sooner if required by changes in regulatory requirements, business operations, or supply chain composition. Revisions will be documented and communicated to relevant internal stakeholders and, where appropriate, to suppliers.