



## Nesterra Matching Gifts Policy

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### 1. Purpose

Nesterra encourages employees to support charitable organizations that strengthen our communities. Through the Matching Gifts Program, Nesterra matches eligible employee donations to qualified nonprofit organizations, amplifying the positive impact of our team's generosity.

### 2. Eligibility

- Eligible Employees: All full-time and part-time employees of Nesterra are eligible to participate.
- Ineligible Groups: Temporary staff, interns, and contractors are not eligible. Retiree participation may be considered in future program phases.
- Timing: Donations must be submitted for matching within 90 days of the original gift date.

### 3. Eligible Organizations

Nesterra will match contributions to:

- U.S. nonprofit organizations recognized as 501(c)(3) public charities by the IRS
- Accredited public and private K-12 schools, colleges, and universities
- Non-U.S. organizations with IRS equivalency determination (if verified through a qualified intermediary such as CAF America)

Ineligible recipients include: political or lobbying organizations, religious entities for sectarian activities, private foundations, fraternities or sororities, and organizations that discriminate based on race, religion, gender, sexual orientation, or other protected characteristics.

### 4. Matching Parameters

Feature	Policy
Match Ratio	1:1 (Nesterra matches each dollar donated by the employee)



Minimum Gift	\$25 per charity per year
Maximum Match	Up to \$2,000 per employee per calendar year
Eligible Donation Types	Personal monetary contributions (cash, credit card, payroll deduction, or check) to eligible nonprofits
Volunteer Match (Optional)	May be considered for future program expansion

## 5. Matching Process

1. Employee donates directly to the eligible charity.
2. Employee completes the Matching Gift Request Form via the HR portal or Nesterra's matching-gift platform.
3. The HR/CSR team verifies the donation with the recipient organization.
4. Nesterra issues the matching contribution directly to the nonprofit, typically within 60 days of verification.
5. Employees receive confirmation once the match is processed.

## 6. Program Administration

- Nesterra reserves the right to verify all requests, to determine eligibility of both the employee and recipient organization, and to decline any request inconsistent with this policy.
- Nesterra may modify, suspend, or terminate the program at any time without prior notice.
- Program impact and participation will be reviewed annually to ensure effectiveness and alignment with corporate values.

## 7. Reporting & Transparency

Aggregate results (total donations matched, number of participating employees, and top categories supported) will be shared in Nesterra's annual Corporate Responsibility Report to highlight collective community impact.