



CALI RESOURCES
Big Enough to Handle, Small Enough to Care.

ENVIRONMENTAL SOCIAL 2024 GOVERNANCE REPORT

Approved By: Carlos Kelvin, CEO | February 25, 2025



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INTRODUCTION

Welcome to our 2024 ESG report!

In this report, we aim to provide our stakeholders with a clear and concise overview of our ESG initiatives, progress, and future goals. We believe that transparent and regular communication of our ESG performance is essential for building trust and credibility with our stakeholders, including customers, investors, employees, and the communities in which we operate.

The Global Goals, also known as the Sustainable Development Goals (SDGs), are a set of 17 interconnected goals adopted by the United Nations in 2015. These goals address global challenges, including poverty, inequality, climate change, and environmental degradation. As a responsible corporate citizen, we recognize the importance of aligning our business operations and sustainability efforts with these global objectives.

Our commitment to contributing to the Global Goals goes beyond mere rhetoric. We believe that businesses have a crucial role to play in driving positive change and creating a sustainable future. By integrating the SDGs into our ESG strategy, we aim to leverage our resources, expertise, and influence to make a meaningful impact on the issues that matter most.

Through this report, we demonstrate our commitment to accountability and responsibility by providing detailed information on our ESG performance.

We highlight our achievements, challenges, and areas for improvement, allowing our stakeholders to assess our progress and hold us accountable. We believe that transparent and regular reporting is essential for building trust and fostering collaboration with our stakeholders as we collectively work towards a more sustainable future.

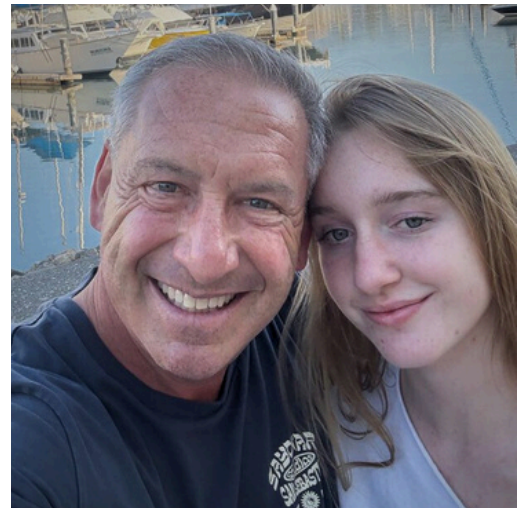
MESSAGE FROM OUR LEADER

Cali Resources, Inc. is committed to environmental sustainability and promoting a circular economy. As a leader in sustainable ITAD and electronics recycling, we recognize our responsibility to minimize environmental impact.

Our commitment is reflected in our alignment with the GRI & SASB Standards and maintaining certifications such as ISO 9001, ISO 14001, ISO 45001, NAID AAA, and R2v3. We are dedicated to achieving zero landfill across our operations and strive to optimize the recovery and reuse of IT assets, reduce energy consumption and emissions, and manage e-waste responsibly.

Furthermore, we understand the importance of social responsibility, ethical conduct, and community engagement, as outlined in our ESG framework. We will continue to innovate and invest in sustainable practices, working with our stakeholders to address global challenges and create a more sustainable future. We are committed to transparency, accountability, and continuous improvement in our ESG performance.

**We are
committed to
transparency,
accountability,
and continuous
improvement**



Carlos Kelvin
CEO, Cali Resources

ABOUT THE COMPANY

Cali Resources, Inc., a leading provider of sustainable IT Asset Disposition (ITAD) and electronics recycling, is dedicated to a safe, clean planet for current and future generations. With a strong market presence across the US and Mexico since 1998, we deliver comprehensive e-waste management solutions, including certified secure data destruction, efficient IT asset repurposing, and environmentally responsible recycling.

Our operations adhere to the highest industry standards, as evidenced by our ISO 9001, 14001, 45001, NAID AAA, and R2v3 certifications, ensuring quality, environmental responsibility, and data security.

At Cali Resources, we take pride in our exceptionally skilled and dedicated team, comprised of seasoned professionals with deep expertise in the recycling industry.

Many of our employees have been with us from the start, evolving alongside the company and responding adeptly to evolving regulations and client requirements.

We prioritize investing in the training and retention of our staff to uphold expertise on both sides of the border, enabling us to adapt to shifts in labor demands without compromising quality.

Our organizational culture fosters personal growth and is grounded in traditional family values.

ESG STRATEGY & FRAMEWORK

01. Commitment

Our commitment to environmental and social responsibility is embedded in our ESG framework, as we continuously strive to innovate and invest in sustainable practices. By holding certifications such as ISO 9001, ISO 14001, ISO 45001, and R2v3, we adhere to a strict zero-landfill policy and promote a circular economy.

02. Material ESG Issues Identified

Cali Resources, Inc. is committed to operating with transparency and accountability, aligning our practices with globally recognized standards. We have conducted a thorough assessment to identify our Material Environmental, Social, and Governance (ESG) issues. This process involved engaging with stakeholders, reviewing industry benchmarks, and analyzing our operational impacts.

Our identified Material ESG issues include, but are not limited to:

- **Environmental:** E-waste management and responsible recycling, minimizing carbon footprint and greenhouse gas emissions, resource efficiency and waste reduction, adherence to environmental regulations and certifications (ISO 14001).
- **Social:** Data security and privacy (ISO 27001), ethical labor practices and fair treatment of employees, community engagement and support, health and safety in the workplace (ISO 45001), and diversity and inclusion.
- **Governance:** Corporate ethics and compliance, transparency in reporting, risk management, and accountability to stakeholders (ISO 9001).

By focusing on these Material ESG issues, Cali Resources aims to drive positive change, mitigate risks, and create long-term value for our stakeholders. We are committed to continuously improving our ESG performance and reporting in alignment with the GRI Standards.

ESG STRATEGY & FRAMEWORK CONTINUED

03. Stakeholder Engagement & Reporting Approach

We recognize the importance of engaging with our stakeholders and maintaining transparency in our operations and sustainability efforts. Our stakeholder engagement approach is designed to foster open communication, build trust, and gather valuable insights to inform our strategies and decision-making. We actively engage with our employees, clients, suppliers, community members, and regulatory bodies through various channels, including meetings, surveys, feedback mechanisms, and collaborative projects.

Cali Resources is committed to transparency and accountability. We align our reporting practices with internationally recognized standards, such as the GRI and SASB Standards, to ensure comprehensive and consistent disclosure of our ESG performance.

Our reports provide detailed information on our environmental, social, and governance initiatives, performance metrics, and progress towards our sustainability goals.

We strive to present accurate and timely information that enables our stakeholders to assess our impact and hold us accountable. Through our stakeholder engagement and reporting approach, we aim to build strong relationships, drive continuous improvement, and contribute to a more sustainable future.

GOVERNANCE

CORPORATE GOVERNANCE

01. Company Structure & Responsibilities

Cali Resources, Inc., recognizes the crucial role of strong governance in driving our Environmental, Social, and Governance (ESG) performance. Our Board of Directors oversees our ESG strategy and ensures its integration into our overall business operations. In alignment with the GRI framework, the Board structure and responsibilities for ESG performance are as follows:

- **Oversight:** Top management, together with our CEO, maintains ultimate responsibility for setting the strategic direction for ESG, approving ESG policies, and monitoring progress toward our sustainability goals.
- **ESG Integration:** Cali Resources ensures that ESG considerations are integrated into key business decisions, risk management processes, and performance evaluations.
- **Committee Structure:** Dedicated committees or subcommittees may be established to focus on specific ESG areas, such as environmental sustainability, social responsibility, or governance practices. These committees provide specialized oversight and guidance.
- **Accountability:** The CEO holds management accountable for implementing ESG strategies, achieving targets, and reporting on performance. Regular reviews and assessments are conducted to ensure continuous improvement.
- **Transparency and Disclosure:** The CEO promotes transparency in ESG reporting and ensures that information is disclosed per the GRI framework and other relevant standards.
- **Stakeholder Engagement:** We encourage stakeholder engagement to gather feedback on ESG issues and incorporate relevant perspectives into decision-making.

By establishing a clear company structure and responsibilities for ESG performance, Cali Resources aims to drive accountability, foster sustainability, and create long-term value for our stakeholders.

CORPORATE GOVERNANCE CONTINUED

02. ESG Oversight & Accountability

Oversight and accountability are integral to our operations and long-term strategy. Our commitment to sustainability is driven by a structured approach that ensures responsibility at every level:

- **Executive Leadership:** Our executive leadership team is accountable for implementing ESG strategies and achieving set targets. They drive the integration of ESG principles into daily operations and ensure alignment with our sustainability commitments.
- **Certifications and Standards:** Our adherence to certifications like ISO 9001, ISO 14001, ISO 45001, and R2v3 provides a framework for accountability. These certifications require regular audits and reporting, ensuring we meet and exceed industry standards.
- **Stakeholder Engagement:** We engage with our stakeholders through various channels, actively seeking feedback and addressing concerns related to our ESG performance. This engagement informs our strategies and enhances our accountability.

Through this robust oversight and accountability structure, Cali Resources, Inc. ensures that our commitment to a safe, clean, and healthy planet is not just a statement, but a core element of our business operations.

ETHICS & COMPLIANCE

Code of Conduct & Business Ethics

We are committed to upholding the highest standards of conduct and business ethics in all our operations. Our Code of Conduct serves as a guiding framework for our employees, partners, and stakeholders, ensuring that we conduct business with integrity, honesty, and respect, while adhering to all applicable laws and regulations.

Our commitment to ethical business practices includes:

- **Integrity:** We conduct our business with honesty, transparency, and fairness, avoiding conflicts of interest and acting in accordance with the law in all our operations.
- **Compliance:** We adhere to all applicable laws, regulations, and industry standards, including those related to environmental protection, data security, and labor practices.
- **Data Security:** We prioritize the protection of confidential information and maintain the privacy of our stakeholders' data. We implement robust data security policies and procedures, ensuring compliance with relevant data protection laws, such as HIPAA, NIST 800-88, and any applicable data protection regulations. We provide advanced disk sanitization and destruction methods to meet these standards.
- **Respect:** We treat all individuals with respect and dignity, fostering an inclusive and equitable workplace in all our operations.
- **Confidentiality:** We protect confidential information and maintain the privacy of our stakeholders' data in accordance with applicable laws and regulations.
- **Accountability:** We take responsibility for our actions and decisions, striving for continuous improvement and ethical conduct.
- **Anti-Corruption:** We strictly prohibit bribery and corruption in any form, maintaining transparent and ethical business relationships.

Our commitment to ethical conduct extends to our supply chain and partnerships, and we expect our partners to adhere to similar ethical standards. We provide training and resources to our employees to ensure understanding and compliance with our Code of Conduct and Business Ethics, including data security policies and regulatory requirements. We also have mechanisms in place for reporting and addressing any ethical concerns or violations.

By upholding our Code of Conduct and Business Ethics, Cali Resources, Inc. aims to build trust, maintain strong relationships, and contribute to a sustainable and ethical business environment across all our operations.

STAKEHOLDER ENGAGEMENT

Key Stakeholders

Our stakeholder engagement approach is designed to ensure transparency, gather feedback, and foster collaboration while building strong relationships and driving continuous improvement in our operations and sustainability efforts.

We prioritize engagement with the following key stakeholders:

- **Employees:** We value our employees as essential contributors to our success. We engage with them through regular meetings, feedback sessions, training programs, and internal communication channels to ensure their well-being, gather their insights, and foster a positive work environment.
- **Customers:** We are committed to providing exceptional service and building long-term relationships with our customers. We engage with them through direct communication, surveys, and feedback mechanisms to understand their needs, address their concerns, and continuously improve our services.
- **Regulators:** We maintain open and transparent communication with regulatory bodies in both the US and Mexico to ensure compliance with all applicable laws and regulations. We actively engage with regulators to stay informed about evolving requirements and best practices in e-waste management and sustainability.
- **Suppliers:** We work closely with our suppliers to promote responsible and ethical practices throughout our supply chain. We engage with them through contracts, audits, and ongoing communication to ensure alignment with our sustainability goals and standards.

Through meaningful engagement with these key stakeholders, Cali Resources, Inc. aims to build trust, address concerns, and collaborate on solutions that drive positive environmental, social, and economic outcomes.

ENVIRONMENTAL IMPACTS

SUSTAINABLE MATERIALS MANAGEMENT

01. Circular Economy Initiatives

Our circular economy initiatives are designed to extend the lifespan of electronic devices and materials, reduce resource consumption, and lessen environmental impact. Our key initiatives include:

- **IT Asset Disposition (ITAD):** We prioritize the refurbishment and resale of used IT equipment, giving devices a second life and reducing the need for new manufacturing.
- **Reuse and Repair:** We actively seek opportunities to repair and reuse electronic components, extending their utility and preventing them from becoming waste.
- **Responsible Recycling:** When reuse is not possible, we ensure responsible recycling of electronic materials. Our processes include crushing, shredding, and separating materials for recovery, minimizing landfill waste.
- **Downstream Vetting:** We meticulously manage the downstream flow of recycled materials, ensuring that our partners also adhere to environmentally sound practices.
- **Design for Disassembly:** We advocate for and support design for disassembly, encouraging manufacturers to create products that are easier to repair, reuse, and recycle.
- **Data Security and Sanitization:** We provide secure data sanitization and destruction services to protect sensitive information, enabling the safe reuse or recycling of data-containing devices.
- **Stakeholder Collaboration:** We work with our customers, suppliers, and other stakeholders to promote circular economy principles and practices throughout the electronics lifecycle.

Through these circular economy initiatives, Cali Resources, Inc. aims to contribute to a more sustainable and resource-efficient future, reducing waste and promoting the responsible management of electronic resources.

SUSTAINABLE MATERIALS MANAGEMENT CONTINUED

02. Volume of IT Assets Processed & Recycled

Description	Total Purchased (lbs.)	Total Sold (lbs.)	Remaining Inventory (lbs.)	Difference (%)
Cardboard	96895	96895	0	0%
Recycled Material Purchases	7229785	7457112	227327	3%
Circuit Boards	1453134	1498504	45370	3%
e-Waste	4140707	4265760	125053	3%
Ferrous Metals	133311	146315	13004	10%
Non-Ferrous Metals & Alloys	1422907	1436515	13608	1%
Plastic	79726	110018	30292	38%
Reuse Sales	44795	50795	6000	13%
Warehouse Supplies	14638	16618	1980	14%
ITAD	9395	9395	0	0%
ITAD / Reuse	9395	9395	0	0%

ENERGY & EMISSIONS

01. Greenhouse Gas (GHG) Reduction Initiatives

The importance of addressing climate change and actively implementing initiatives to mitigate our environmental impact, including reducing our greenhouse gas (GHG) emissions is something we are committed to,

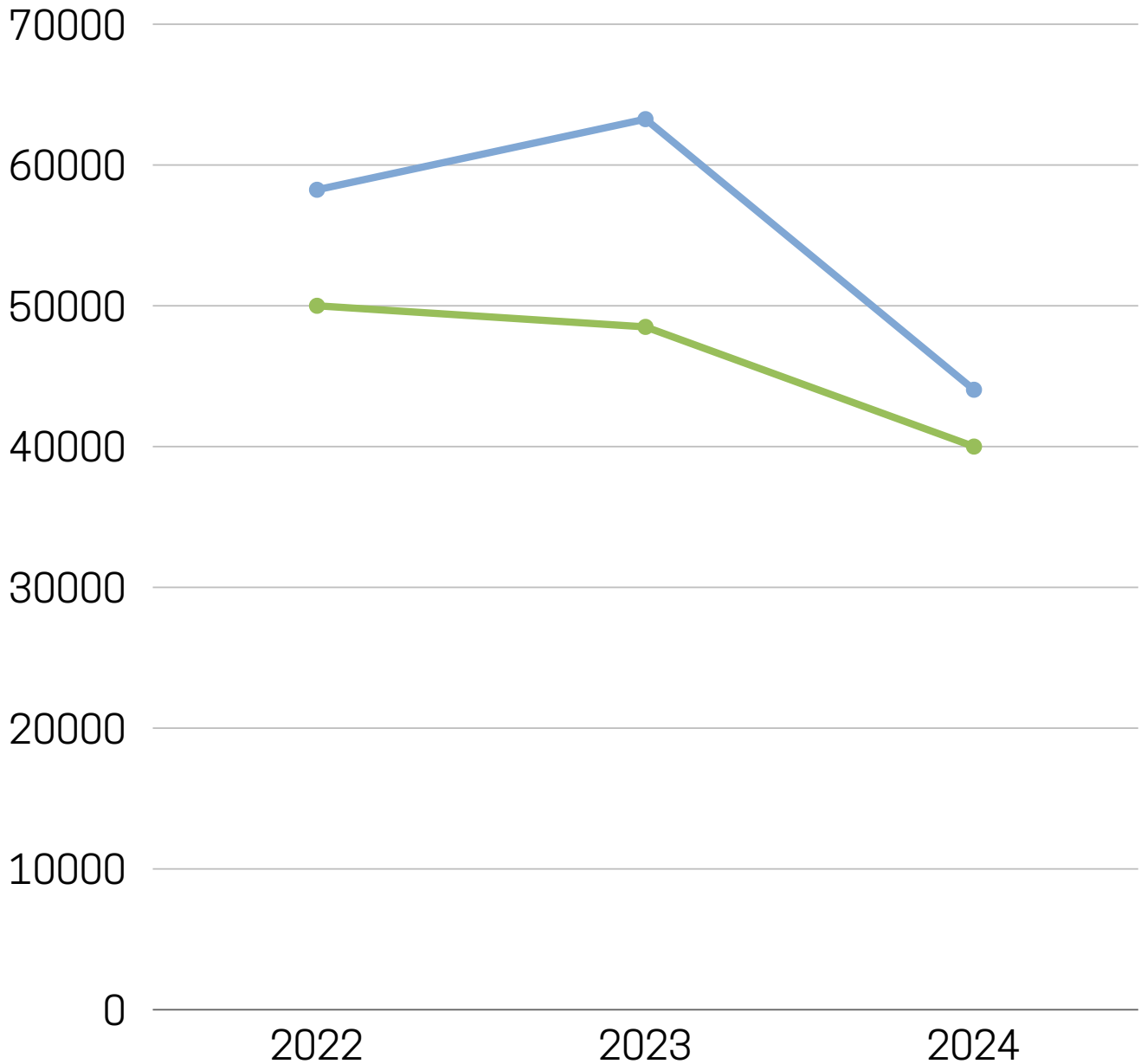
Our GHG reduction initiatives include:

- **Energy Efficiency:** We continuously seek to improve energy efficiency across our operations through technology upgrades, optimized processes, and employee awareness programs.
- **Renewable Energy:** We explore opportunities to incorporate renewable energy sources into our operations, where feasible, to reduce our reliance on fossil fuels.
- **Transportation Optimization:** We optimize our transportation logistics to reduce fuel consumption and emissions. This includes efficient route planning, fleet maintenance, and exploring alternative fuels or electric vehicles.
- **Carbon Reporting:** We measure and report on our GHG emissions, tracking our progress towards reduction targets and ensuring transparency in our environmental performance.
- **Technology Implementation:** We leverage technology to monitor and manage energy use, improve operational efficiency, and reduce waste, all contributing to lower GHG emissions.
- **Green Education and Awareness:** We promote green education and awareness among our employees and stakeholders to encourage sustainable practices that reduce GHG emissions in both our operations and beyond.

Through these GHG reduction initiatives, Cali Resources, Inc. aims to contribute to climate change mitigation efforts and create a more sustainable future.

ENERGY & EMISSIONS CONTINUED

02. Energy Consumption Across Facilities



WASTE MANGEMENT

E Waste Diversion & Hazardous Waste Handling

At Cali Resources, Inc., we prioritize the responsible management of electronic waste (e-waste) and hazardous materials, ensuring the safety of our environment and community.

Our approach to e-waste diversion and hazardous waste handling is based on the following principles:

- **E-waste Diversion:** We are committed to diverting e-waste from landfills through our IT Asset Disposition (ITAD) and recycling services. By refurbishing and repurposing usable equipment, we extend its lifecycle and reduce the volume of waste requiring disposal.
- **Hazardous Waste Identification:** We meticulously identify and segregate hazardous components within e-waste, such as batteries, CRT monitors, and other items containing regulated substances.
- **Safe Handling and Storage:** We adhere to strict protocols for the safe handling, storage, and transportation of hazardous waste, complying with all applicable regulations.
- **Certified Disposal:** We partner with certified and reputable disposal facilities for the proper treatment and disposal of hazardous e-waste, ensuring that it is managed in an environmentally sound manner.
- **Training and Compliance:** We provide comprehensive training to our employees on hazardous waste handling procedures and regulatory requirements. We maintain meticulous records and documentation to ensure full compliance with local, state, and federal regulations.
- **Continuous Improvement:** We continuously review and improve our processes for e-waste diversion and hazardous waste handling, seeking to minimize environmental risks and enhance safety.

Through these rigorous practices, Cali Resources, Inc. ensures that e-waste and hazardous materials are managed responsibly, protecting human health and the environment.

We are dedicated to maintaining the highest environmental standards in our operations. We are proud to be compliant with ISO 14001 and R2v3 environmental standards.

By adhering to ISO 14001 and R2v3 standards, Cali Resources, Inc. ensures that our environmental practices are robust, transparent, and continually improving. These certifications underscore our commitment to minimizing our environmental footprint and promoting a sustainable future.

- **ISO 14001 Certification:** Our ISO 14001 certification demonstrates our commitment to establishing and maintaining an effective Environmental Management System (EMS). This certification requires us to identify, manage, and reduce our environmental impacts, continually improve our environmental performance, and comply with all applicable environmental laws and regulations. It ensures we have a structured approach to environmental management, including setting objectives, monitoring performance, and taking corrective actions.
- **R2v3 Certification:** Our R2v3 certification further reinforces our dedication to responsible e-waste management. The R2v3 standard provides a comprehensive framework for the responsible recycling of electronic equipment, ensuring data security, environmental protection, and worker safety. It mandates specific processes for handling and processing e-waste, including a rigorous downstream vetting process to ensure materials are managed responsibly throughout the recycling chain.

WATER & RESOURCE EFFICIENCY

Efforts to Reduce Water Consumption

While our core business revolves around sustainable ITAD and electronics recycling, we are also mindful of our water footprint. We are proud to state that our processing operations are designed to achieve zero water usage, reflecting our commitment to minimizing resource consumption.

Our primary focus remains on diverting e-waste from landfills, ensuring responsible recycling, and promoting a circular economy. We achieve this through our IT Asset Disposition (ITAD) services, adherence to a strict zero-landfill policy, and our R2v3 certification.

Our advanced data security measures and downstream vetting process further enhance our commitment to responsible e-waste management.

CALI RESOURCES, INC. HAS ZERO WATER PROCESSING

In addition to our zero-water processing efforts, we continuously strive to improve energy efficiency, reduce emissions, and implement sustainable practices throughout our operations. We are dedicated to ongoing improvement and innovation, working with our stakeholders to address environmental challenges and create a more sustainable future.

SOCIAL RESPONSIBILITY

WORKFORCE & LABOR PRACTICES

01. Labor Rights & Fair Wages

Cali Resources, Inc. is dedicated to upholding fundamental labor rights and ensuring fair wages for all our employees. We believe that our employees are our most valuable asset, and we are committed to providing a respectful, ethical, and equitable work environment.

Our commitment to labor rights and fair wages includes:

- **Compliance with Laws:** We adhere to all applicable labor laws and regulations, including minimum wage requirements, working hours, and overtime pay.
- **Fair Compensation:** We provide fair and competitive wages that reflect the skills, experience, and responsibilities of our employees. We regularly review our compensation practices to ensure equity and competitiveness.
- **Respectful Workplace:** We foster a workplace culture that respects the rights and dignity of every employee, promoting open communication and addressing grievances promptly and fairly.
- **Safe Working Conditions:** We prioritize the health and safety of our employees, providing safe working conditions and implementing measures to prevent workplace injuries and accidents, as evidenced by our ISO 45001 certification.
- **Freedom of Association:** We respect the rights of our employees to freedom of association and collective bargaining, in accordance with local laws and regulations.
- **Non-Discrimination:** We are committed to a workplace free from discrimination and harassment, ensuring equal opportunities for all employees regardless of race, color, religion, gender, sexual orientation, national origin, age, disability, or any other protected characteristic.

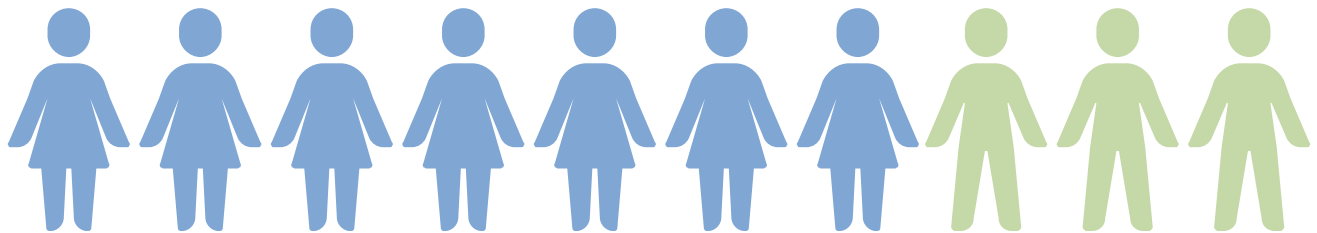
WORKFORCE & LABOR PRACTICES CONTINUED

Through these commitments, Cali Resources, Inc. aims to create a positive and supportive work environment where employees are valued, respected, and fairly compensated.

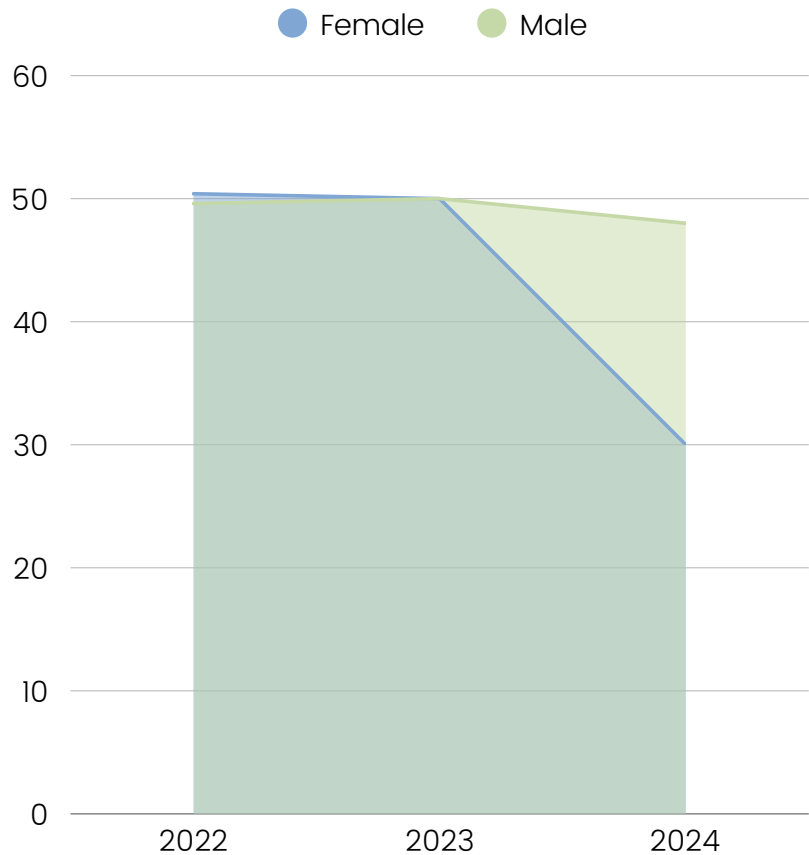
02. Employee Demographics, Diversity, and Inclusion

70%

From 2022 to 2024, Cali Resources' Top Leadership positions have been filled 100% by a person of color, of which 70% identify as female.



Cali Resources' total workforce gender split went from 49.6% female to 38.5%.



HEALTH & SAFETY

At Cali Resources, Inc., we prioritize the health and safety of our employees and are committed to providing a safe and secure work environment.

Our occupational safety initiatives and incident reporting & mitigation efforts are integral to our commitment:

- **ISO 45001 Compliance:** We are proud to be ISO 45001 certified, demonstrating our dedication to occupational health and safety management. This certification requires us to establish a comprehensive safety management system, identify and mitigate hazards, and continually improve our safety performance. It ensures that we have robust processes in place to prevent work-related injuries and illnesses.
- **Safety Training and Awareness:** We provide ongoing safety training and awareness programs to our employees, equipping them with the knowledge and skills to identify and mitigate workplace hazards.
- **Risk Assessment:** We conduct regular risk assessments to identify potential hazards in our operations and implement appropriate controls to minimize risks.
- **Incident Reporting and Investigation:** We maintain a transparent incident reporting system, encouraging employees to report any safety concerns or incidents. We conduct thorough investigations of all reported incidents to identify root causes and prevent future occurrences.
- **Mitigation Efforts:** Based on incident investigations and risk assessments, we implement corrective and preventive actions to mitigate identified hazards. This includes engineering controls, administrative procedures, and personal protective equipment (PPE).
- **Emergency Preparedness:** We have comprehensive emergency preparedness plans in place to address potential emergencies and ensure the safety of our employees.
- **Continuous Improvement:** We are committed to continuously improving our occupational safety performance through regular reviews, audits, and feedback mechanisms.

By prioritizing occupational safety and implementing robust incident reporting and mitigation efforts, Cali Resources, Inc. aims to create a safe and healthy workplace for all our employees.

COMMUNITY ENGAGEMENT

01. Local Community Impact & Programs

Continued partnership with orphanages in the Greater Tijuana Area, as well as our annual food, clothing, and blanket drive around the end of year holiday season. These initiatives are led by employee volunteers.

02. Partnerships Environmental Groups

Protect Our Winters (POW) is a nonprofit organization that mobilizes the outdoor sports community to advocate for climate action. POW's mission is to protect the places we live and experiences we love from climate change.

Skullcandy & Cali Resources Collaboration: Skullcandy, an audio brand, partnered with POW to raise awareness and funds for climate initiatives, leveraging its platform to engage consumers in advocacy efforts. Cali Resources, involved in sustainable resource management, contributed by supporting emission reduction strategies and conservation projects. Together, we worked to drive meaningful climate action, combining industry influence with grassroots activism.

Skullcandy, an audio brand rooted in outdoor culture, has actively collaborated with Protect Our Winters (POW) and Cali Resources to combat climate change through various initiatives:

Advocacy and Awareness: Since April 2019, Skullcandy has partnered with POW to fund efforts to transform outdoor enthusiasts into effective climate advocates. This collaboration focused on raising awareness and supporting impactful climate initiatives.

Sustainable Product Initiatives: Skullcandy introduced the limited-edition Transparency Series, to highlight environmental impact and achieve a net-zero carbon footprint. A portion of the proceeds from this series supports POW's climate advocacy efforts.

Product Collaborations: Skullcandy developed wireless earbuds ideal for outdoor activities; 10% of proceeds from these products benefit POW.

Upcycling Program: Launched in 2019, Skullcandy collaborated with Cali Resources to refurbish returned or damaged products, extending their lifespan and reducing waste. A portion of the proceeds from upcycled products is donated to POW, supporting their climate advocacy initiatives.

Through these collaborations, Skullcandy leverages its brand influence to promote sustainability and support climate advocacy, while Cali Resources contributes through innovative recycling and upcycling efforts.

COMMUNITY ENGAGEMENT

03. Partnership with Educational Groups

Cali Resources has partnered with a nonprofit organization dedicated to bridging the digital divide by transforming electronic waste into opportunities for underserved communities. They refurbish donated technology to provide low-income individuals and nonprofits with access to devices, internet connectivity, and digital training. This approach not only promotes digital inclusion but also addresses environmental concerns by reducing e-waste.

Key Initiatives:

- **Low-Cost Devices:** together with our partners, we offer affordable laptops, tablets, and other digital devices, enabling individuals to explore online opportunities and enhance their digital literacy.
- **Internet Connectivity:** Through programs like the Affordable Connectivity Program (ACP), our partners assist eligible households in obtaining low-cost, high-speed internet services, ensuring continuous online access.
- **Digital Literacy Training:** Recognizing that access alone isn't enough, there is digital literacy training available to empower individuals with the skills needed to navigate and thrive in the digital world.
- **E-Waste Recycling:** By offering ethical e-waste disposal services, Cali Resources ensures that electronic waste is managed responsibly, minimizing environmental impact and promoting sustainability.

Through these comprehensive efforts, Cali Resources and its nonprofit partner strive to create a more inclusive and environmentally conscious society, where everyone has the tools and knowledge to participate fully in the digital age.

CUSTOMER & DATA PROTECTION

Cali Resources, Inc. implements robust processes for secure data destruction and ensure strict compliance with all relevant data protection regulations by leveraging our NAID AAA and R2v3 certifications.

We offer a range of secure data destruction methods, including advanced disk sanitization and physical destruction.

Our advanced disk sanitization methods adhere to HIPAA, NAID AAA, and Department of Defense NIST 800-88 standards, ensuring that data is erased beyond recovery. For highly sensitive data or when requested, we utilize disk destruction devices to physically obliterate hard drives, guaranteeing complete data elimination. We maintain strict chain-of-custody protocols for all data-bearing devices to prevent unauthorized access.

We are committed to complying with all applicable data protection regulations; this includes adhering to data breach notification laws, implementing data encryption measures, and training our employees on data security best practices.

We stay updated on changes in regulations and continuously adapt our processes to ensure ongoing compliance.

By implementing secure data destruction processes and adhering to data protection regulations, Cali Resources, Inc. ensures that our clients' sensitive data is handled with the utmost care and security.

PERFORMANCE & METRICS

KEY ESG PERFORMANCE INDICATORS

By monitoring and reporting on compliance violations and stakeholder engagement statistics, Cali Resources, Inc. demonstrates its commitment to ethical conduct, transparency, and effective governance. Our reporting on these key environmental, social, and governance metrics aligns with the GRI Standards, ensuring our disclosures are transparent, comparable, and comprehensive.



01. Environmental

We meticulously monitor and report on key environmental metrics, including recycling rates, energy use, and emissions, to track our progress and drive continuous improvement in our environmental performance.



02. Social

Our committed to social responsibility, transparency, and accountability in our social performance is monitored and reported on key social metrics, including workforce diversity, safety incidents, and training hours, to track our progress and drive continuous improvement.



03. Governance

We are committed to the highest standards of corporate governance and believe in transparency and accountability in our governance performance. We rigorously monitor and report on key governance metrics, including compliance violations and stakeholder engagement statistics, to ensure ethical conduct and effective engagement.



ENVIRONMENTAL PERFORMANCE

Recycling Rates: We meticulously track and report on the percentage of e-waste we divert from landfills through our recycling and ITAD services. Our recycling rates reflect the effectiveness of our circular economy initiatives and our commitment to resource recovery. We maintain detailed records of the types and quantities of materials recycled.

Description	Total Purchased (lbs)	Total Sold (lbs)	Remaining Inventory (lbs)	Difference (%)	Recycling Rate (%)
Cardboard	96895	96895	0	0%	100.00%
Recycled Material Purchases	7229785	7457112	227327	3%	103.14%
Circuit Boards	1453134	1498504	45370	3%	103.12%
e-Waste	4140707	4265760	125053	3%	103.02%
Ferrous Metals	133311	146315	13004	10%	109.75%
Non-Ferrous Metals & Alloys	1422907	1436515	13608	1%	100.96%
Plastic	79726	110018	30292	38%	138.00%
Reuse Sales	44795	50795	6000	13%	113.39%
Warehouse Supplies	14638	16618	1980	14%	113.53%
ITAD	9395	9395	0	0%	100.00%
ITAD / Reuse	9395	9395	0	0%	100.00%



ENVIRONMENTAL PERFORMANCE

Emissions: At Cali Resources, we are committed to environmental sustainability and responsible resource management. While we do not currently engage in formal tracking of greenhouse gas (GHG) emissions, our ISO 9001, ISO 14001, ISO 45001, and R2v3 certifications establish structured processes that inherently contribute to emissions reduction and environmental protection.

Emission Reduction Measures in Place

Through our Integrated Management System (IMS) and environmental best practices, we actively implement measures that support emissions control, including:

Energy Efficiency Initiatives

Implementation of resource-efficient equipment and operational processes to minimize energy consumption.

Facility and equipment upgrades to enhance power efficiency and reduce carbon footprint.

Transportation & Logistics Optimization

Strategic route planning and load optimization to reduce fuel consumption in material transport.

Preference for low-emission and energy-efficient transportation methods where feasible.

Waste Reduction & Circular Economy Practices

Adherence to R2v3 principles, ensuring responsible processing of electronic waste to minimize landfill contributions.

Material recovery and reuse programs that extend the life cycle of resources, reducing the need for virgin material extraction.

Regulatory Compliance & Continuous Improvement

Ongoing compliance with environmental regulations and ISO 14001-aligned procedures for pollution prevention.

Regular performance evaluations and internal audits to identify opportunities for environmental impact reduction.

Commitment to Sustainability

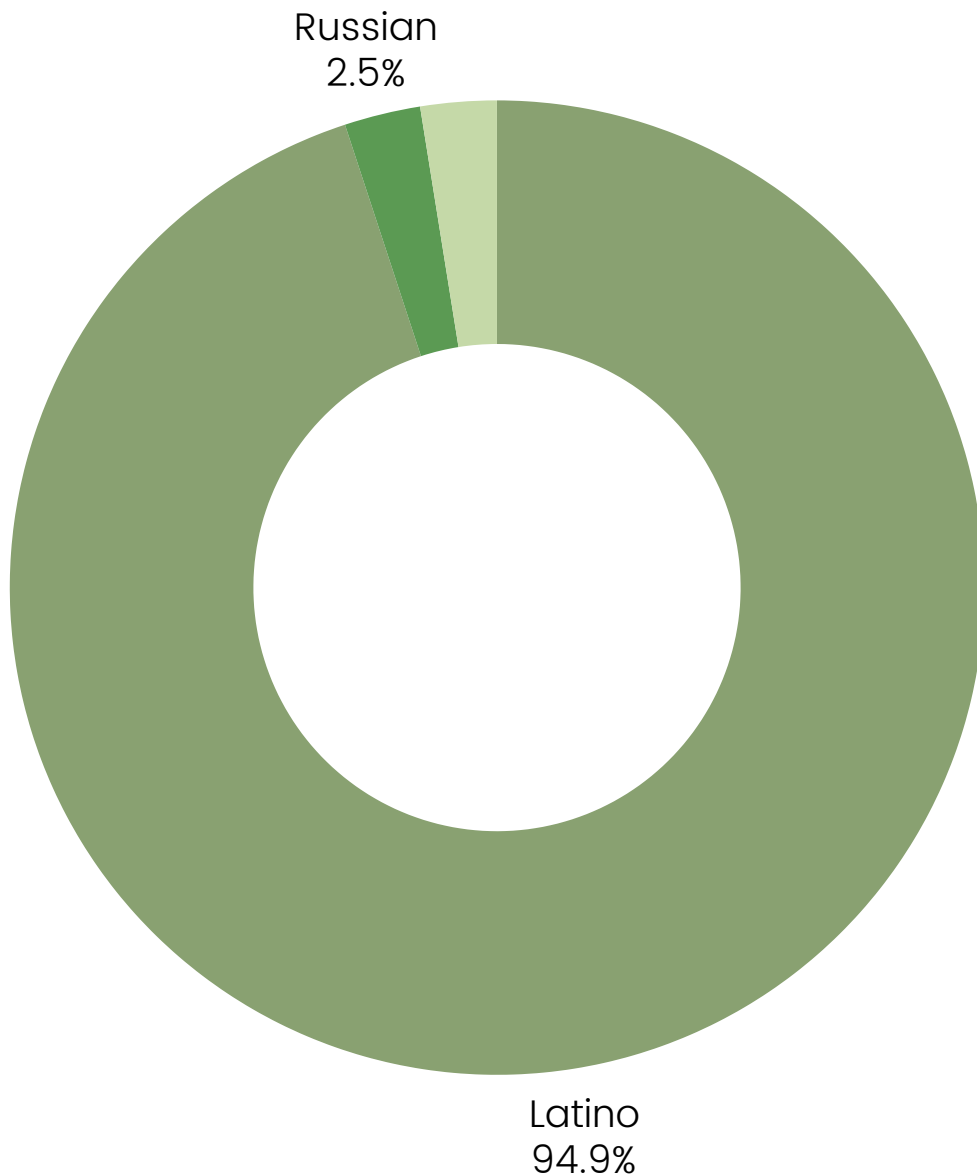
While formal GHG emissions tracking is not currently in place, Cali Resources remains dedicated to minimizing our environmental impact through proactive waste management, responsible recycling, and sustainable operational practices. As part of our continuous improvement efforts, we will evaluate future opportunities for enhanced emissions tracking and reporting to further strengthen our ESG commitments.



SOCIAL PERFORMANCE

Workforce Diversity: We track and report on the demographic composition of our workforce, including gender, age, ethnicity, and other relevant diversity indicators. We aim to foster an inclusive and diverse workplace that reflects the communities we serve. We monitor diversity metrics to identify areas where we can improve representation and promote equal opportunities.

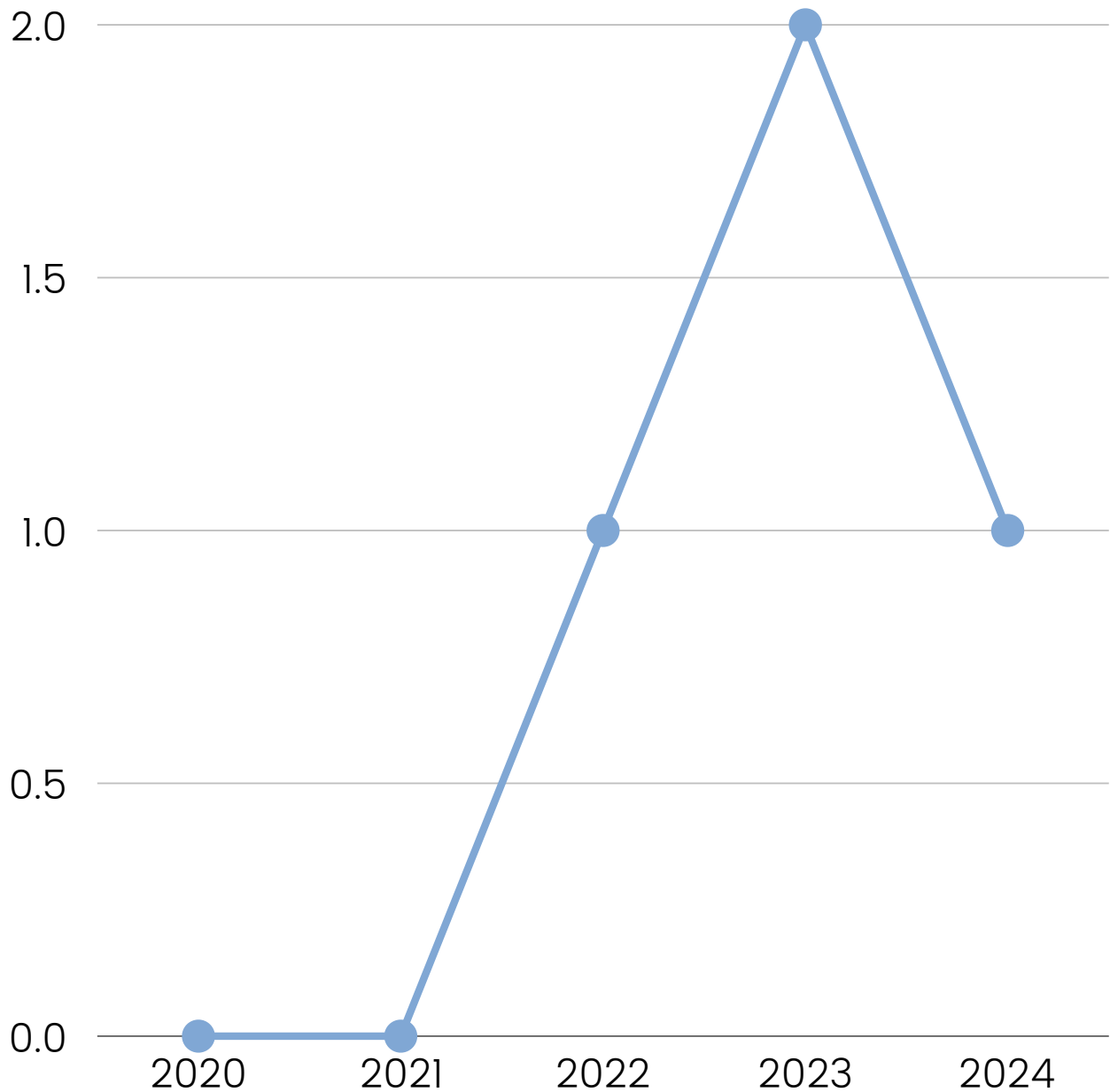
● Latino ● Russian ● Asian





SOCIAL PERFORMANCE

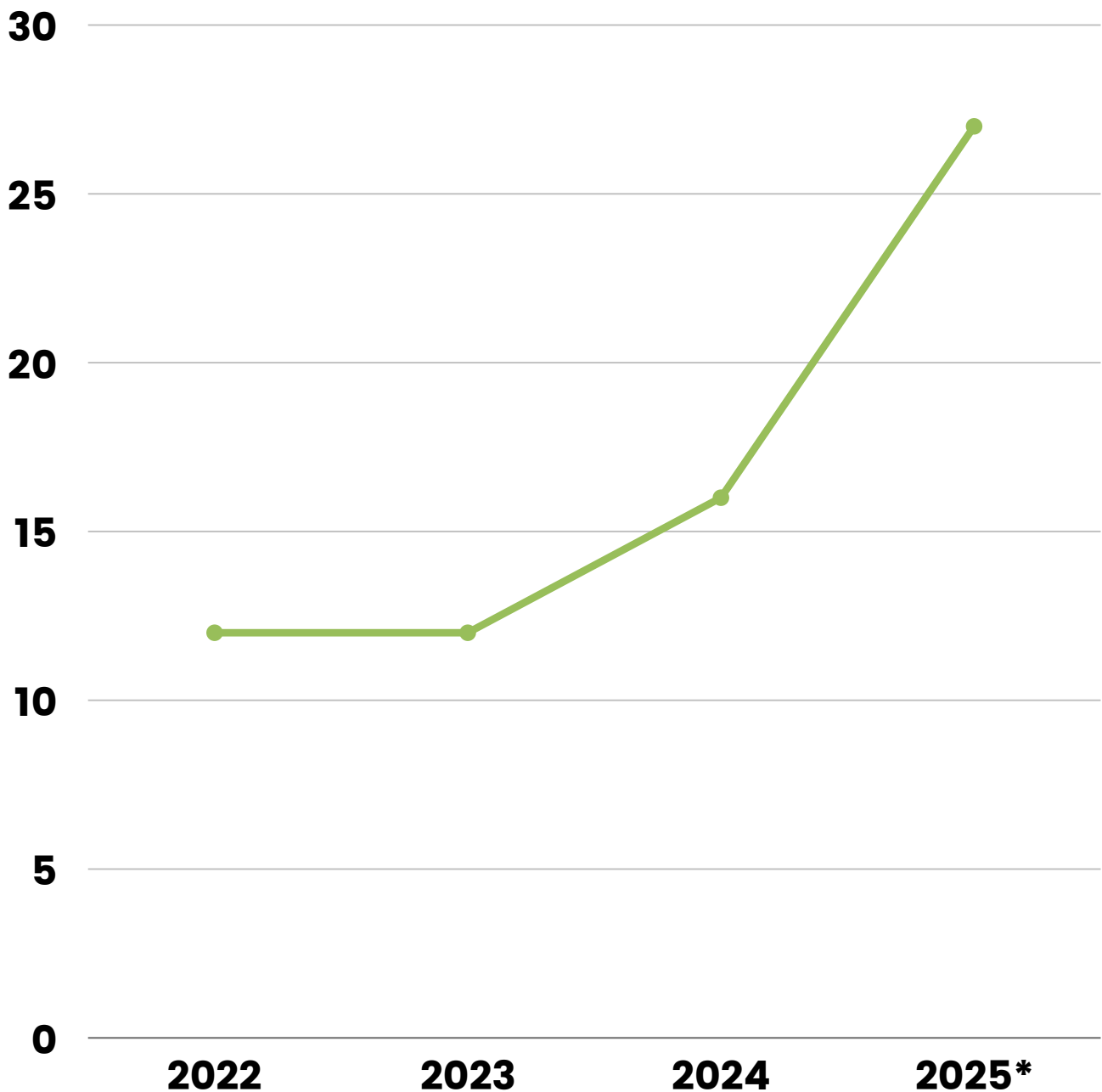
Safety Incidents: We diligently record and report all workplace safety incidents, including near misses, injuries, and accidents. Our reporting includes details on the type of incident, location, severity, and corrective actions taken. We use this data to analyze trends, identify hazards, and prevent future incidents, demonstrating our commitment to ISO 45001 compliance.





SOCIAL PERFORMANCE

Training Hours: We track and report the total number of training hours provided to our employees. This includes training on safety procedures, compliance, skills development, and other relevant topics. We believe that investing in employee training is crucial for enhancing their capabilities and ensuring a safe and productive work environment. We conduct regular performance and career development reviews to support employee growth and progression.





GOVERNANCE PERFORMANCE

Compliance Violations:

We track and report any instances of non-compliance with applicable laws, regulations, and our internal policies. This includes details on the nature of the violation, the party involved, and the corrective actions taken. We use this data to identify trends, address systemic issues, and continuously improve our compliance program.



Cali Resources has had ZERO significant findings in any internal or external audits since 2021.

Minor noncompliance items have been addressed, with no repeats of findings or escalations.

Stakeholder Engagement Statistics:

We monitor and report on our stakeholder engagement activities, including the frequency and types of interactions, feedback received, and actions taken in response. We track metrics related to engagement with employees, customers, regulators, suppliers, and the community. This data helps us assess the effectiveness of our engagement strategies and ensure that we are responsive to stakeholder concerns.

2022	Annual Management Review Meeting Safety Committee Meeting
2023	Annual Management Review Meeting Safety Committee Meeting Resource Plan Overview
2024	Annual Management Review Meeting Safety Committee Meeting Resource Plan Overview Interested Party Feedback Analysis

PROGRESS TOWARDS GOALS

01. Status of ESG Commitments from Previous Reports

By clearly reporting on the status of our ESG commitments from previous reports, Cali Resources, Inc. demonstrates its dedication to accountability and continuous improvement. To maintain continuity and ensure progress, we regularly review and report on the status of our ESG commitments from previous reports.

Our approach includes:

- **Review of Previous Commitments:** We thoroughly review the ESG commitments outlined in our previous sustainability reports. This includes analyzing the specific goals, timelines, and metrics associated with each commitment.
- **Progress Assessment:** We assess the progress we have made towards achieving each commitment, identifying areas of success and areas where further effort is needed. We evaluate the effectiveness of our actions and any obstacles encountered.
- **Reporting on Status:** We provide a clear and transparent update on the status of each previous ESG commitment in our current report. This includes indicating whether a commitment has been achieved, is in progress, or has been modified or discontinued with appropriate explanation.
- **Performance Data:** We present relevant performance data to support our assessment of progress, allowing stakeholders to see tangible results. This data is tracked and measured as outlined in our previous responses.
- **Lessons Learned:** We reflect on the lessons learned from our past commitments, identifying best practices and areas for improvement in our future ESG strategies. This ensures continuous improvement in our approach to ESG management and reporting.
- **Future Planning:** We use the analysis of past commitments to inform our future targets and action plans, ensuring that our strategies build on our previous experiences and address ongoing challenges and opportunities.

PROGRESS TOWARDS GOALS

02. Future Targets and Action Plans

To drive continuous improvement in our Environmental, Social, and Governance (ESG) performance, we set ambitious future targets and develop detailed action plans to achieve them.

Our approach includes:

- **Setting Ambitious Targets:** We establish clear, measurable, and time-bound ESG targets that align with our sustainability vision and stakeholder expectations. These targets cover key areas such as recycling rates, emissions reduction, energy efficiency, employee safety, diversity and inclusion, and ethical conduct.
- **Developing Action Plans:** We develop detailed action plans that outline the specific steps, resources, and timelines required to achieve our ESG targets. These action plans include strategies for implementation, monitoring, and reporting.
- **Regular Review and Adjustment:** We regularly review our progress against our ESG targets and action plans, making adjustments as necessary to address challenges and capitalize on opportunities. This ensures that our efforts remain effective and aligned with our evolving priorities and stakeholder expectations.
- **Innovation and Technology:** We invest in innovation and technology to improve our ESG performance, such as implementing more efficient recycling processes, reducing energy consumption, and enhancing data security.
- **Stakeholder Input:** We actively seek input from our stakeholders in setting our targets and developing our action plans, ensuring that our sustainability strategy is informed by their perspectives and concerns.
- **Public Disclosure:** We publicly disclose our ESG targets and progress in our sustainability reports, providing transparency and accountability to our stakeholders.

By setting future targets and developing comprehensive action plans, Cali Resources, Inc. demonstrates its commitment to driving positive ESG outcomes and creating long-term value for our stakeholders.

NEXT STEPS

Where do you go from here? Sustainability reports are not just about looking back, but also looking forward. This ESG Report is a continuous work in progress – a way for Cali Resources, Inc. to track our impact and improvements over time. This section outlines the strategy for continuing the good work done so far.



a. Future Environmental Targets

- **E-waste Recycling Rate:** Achieve a 98% recycling rate for all e-waste received by 2026. (Current baseline: to be established)
- **Zero Landfill:** Maintain 100% zero landfill status for all materials processed, with annual third-party verification. (Ongoing)
- **Greenhouse Gas (GHG) Emissions Reduction:** Reduce Scope 1 and 2 GHG emissions by 20% by 2030, compared to a 2022 baseline.
- **Energy Efficiency:** Decrease energy consumption per unit of processed e-waste by 15% by 2027, through technology upgrades and operational improvements.
- **Water Usage:** Maintain zero water usage in core processing operations. Implement water-saving measures in facility management to reduce overall water consumption by 10% by 2026.



b. Social Targets

- **Workforce Diversity:** Increase the percentage of non Latino, underrepresented groups in the company by 5% by 2026. (Current baseline: 15% non White, non Latino employees)
- **Safety Incidents:** Reduce the number of recordable workplace safety incidents by 25% annually, aiming for zero serious incidents.



b. Social Targets Continued

- **Employee Training:** Provide an average of 30 hours of training per employee annually, covering safety, compliance, and skills development.
- **Fair Wages:** Conduct annual wage reviews to ensure competitive and fair compensation, with a focus on maintaining wages above the living wage threshold in all operating locations.
- **Community Engagement:** Partner with at least three local community organizations annually for e-waste collection events or educational programs.



03. Governance

- **Compliance Violations:** Maintain zero significant compliance violations with environmental, data security, and labor regulations.
- **Stakeholder Engagement:** Conduct at least four formal stakeholder engagement sessions annually, including surveys, meetings, or feedback forums.
- **Management Diversity:** Increase the diversity of the Top Management by adding at least one member from a non Latino underrepresented group by 2026.
- **ESG Reporting:** Publish an annual sustainability report aligned with the GRI Standards, by March 31st of each year.
- **Supplier ESG Evaluation:** Evaluate 100% of key suppliers on their ESG performance annually and work with those who do not meet our standards to improve.

REPORTING & ASSURANCE

GRI CONTEXT INDEX

Mapping Disclosures to GRI Standard

At Cali Resources, Inc., we are committed to transparency and accountability in our sustainability reporting. To achieve this, we align our disclosures with the Global Reporting Initiative (GRI) Standards, a globally recognized framework for sustainability reporting.

By mapping our disclosures to the GRI Standards, Cali Resources, Inc. provides stakeholders with a clear and consistent understanding of our ESG performance, contributing to greater transparency and accountability.

Our approach to mapping disclosures to GRI Standards involves the following key elements:

- **Materiality Assessment:** We conduct a thorough materiality assessment to identify the Environmental, Social, and Governance (ESG) topics that are most significant to our business and stakeholders. This process helps us prioritize our reporting efforts and focus on the issues that matter most.
- **GRI Standards Selection:** Based on the materiality assessment, we select the relevant GRI Standards and topic-specific standards that align with our material ESG issues. This ensures that our reporting covers the most critical aspects of our sustainability performance.
- **Data Collection and Measurement:** We establish robust data collection and measurement systems to gather accurate and reliable information on our ESG performance indicators, as defined by the GRI Standards.
- **Disclosure Mapping:** We systematically map our disclosures to the specific requirements of the GRI Standards, ensuring that we address all relevant aspects and provide comprehensive information on our performance.
- **Report Development:** We develop our sustainability reports in accordance with the GRI Standards, providing clear, concise, and comparable information on our ESG performance, challenges, and opportunities.
- **External Assurance:** We may seek external assurance for our sustainability reports to enhance credibility and transparency.

THIRD PARTY ASSURANCE

Mapping Disclosures to GRI Standard

To ensure the accuracy and credibility of our sustainability reporting and operational practices, we employ a comprehensive approach to assurance, including third party conducted audits for both internal and external evaluations.

- **Third-Party Conducted Internal Audits:** To maintain the highest level of accountability and credibility, even our internal audits are conducted by an independent third party. These audits evaluate our processes, identify areas for improvement, and ensure compliance with our policies and procedures. This external perspective helps to provide an unbiased assessment and reinforces our commitment to transparency.
- **External Audits, Including Certifying Body Audits:** We engage additional independent third-party auditors, including certifying bodies, to provide external assurance of our sustainability reports and operational practices. These external audits provide an unbiased assessment of our performance against recognized standards, including:
 - **ISO Standards Audits:** Certifying body audits for ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety Management) standards, ensuring our systems meet international best practices.
 - **NAID AAA Certification Audits:** Audits to maintain our NAID AAA Certification for secure data destruction, verifying our adherence to the highest standards of data security and privacy.
 - **R2v3 Certification Audits:** Audits to maintain our R2v3 Certification, ensuring our responsible e-waste recycling practices meet the rigorous requirements of this standard.

By having all audits, including internal audits, conducted by independent third parties, we enhance the credibility and reliability of our disclosures, providing stakeholders with confidence in our reported information. This rigorous assurance process reinforces our commitment to transparency, accountability, and continuous improvement in our ESG performance. We believe that independent assurance is essential to building trust with our stakeholders and demonstrating our dedication to sustainability.

CONTACT & FEEDBACK

Cali Resources, Inc. highly values feedback from our stakeholders and believe it is essential for our continuous improvement. We encourage all stakeholders to provide feedback on our sustainability report to help us enhance our transparency and address your concerns. We welcome detailed feedback on specific sections of the report or general observations.

You can provide feedback through the following channels:

- Email: You can send your comments, questions, or suggestions to our designated email address: cristina@caliresources.com.
- Website Feedback Form: Visit our website at www.caliresources.com and use the contact or feedback form to submit your comments.
- Direct Contact: You can contact our sustainability team or investor relations department directly by phone at 619 661 5741.
- Meetings and Forums: Participate in any stakeholder meetings or forums we may organize to discuss our sustainability performance. These provide opportunities for direct dialogue and interaction.

We will carefully review all feedback received and consider it for future reporting and improvements to our sustainability practices.

We appreciate your engagement and value your input as we strive to create a more sustainable and responsible business.

**Thank you for your continued support
in our efforts to contribute to our ESG
Goals**

CONCLUSION

As we conclude this report, we reaffirm our unwavering dedication to the ambitious ESG goals we have set for 2030. Our journey towards a sustainable future is far from over; it is a continuous process of improvement, innovation, and adaptation. We pledge to continue integrating ESG considerations into every aspect of our operations, from our supply chain and product design to our employee engagement and community outreach programs. We are confident that by working together with our stakeholders, partners, and the wider community, we can make significant strides towards a more equitable, environmentally responsible, and prosperous future for all. We recognize that the challenges we face are complex and multifaceted, but we remain optimistic that through collective action and a shared commitment to sustainability, we can create a world where both business and the planet thrive.



01. Environmental Impact

Include a brief description, rationale and intended impact. It helps to keep it concise yet concrete!



02. Social Achievements

Include a brief description, rationale and intended impact. It helps to keep it concise yet concrete!



03. Governance Achievements

Include a brief description, rationale and intended impact. It helps to keep it concise yet concrete!

We envision a future where our operations not only sustain but actively regenerate the environment, uplift communities, and drive equitable growth. By 2030, we strive to be recognized as a global leader in sustainable practices, setting a new standard for corporate responsibility and positive impact.

This is not the finish line, but the starting point for our next chapter of impact. We invite every stakeholder—employees, partners, customers, and community members—to join us in this vital mission. Your passion, ideas, and actions are crucial in turning our vision into reality. Let's collaborate, innovate, and inspire together, proving that a sustainable and prosperous future is not just a possibility, but an inevitability we create together.

APPENDIX: GRI INDEX

Disclosure ID	Disclosure Title	Response	Ref. Page
GRI 102: General Disclosures			
Organizational Profile			
102-1	Name of the organization	Cali Resources, Inc.	5
102-2	Activities, brands, products, and services	A leading provider of sustainable IT Asset Disposition (ITAD) and electronics recycling	5
102-3	Location of headquarters	San Diego, CA USA	5
102-4	Location of operations	San Diego, CA USA & Tijuana, BC Mexico	NA
102-5	Ownership and legal form	Carlos Kelvin, CEO & Owner. Incorporated	4
102-6	Markets served	Market presence across the US and Mexico, we deliver comprehensive e-waste management solutions, including certified secure data destruction, efficient IT asset repurposing, and environmentally responsible recycling.	5
102-7	Scale of the organization	See About Company	4
102-8	Information on employees and other workers	See Employee	#
102-9	Supply chain	See External Providers List	#
102-10	Significant changes to the organization and its supply chain	None	NA
102-11	Precautionary Principle or approach	CR's environmental impact strategy is informed by the precautionary principle.	NA
102-12	External initiatives	See Circular Economy	#
102-13	Membership of associations	iSigma Members, MBE Certified	NA
Strategy			
102-14	Statement from senior decision-maker	See Message from Our Leader	4

Disclosure ID	Disclosure Title	Response	Ref. Page
Ethics and Integrity			
102-16	Values, principles, standards, and norms of behavior	See Ethics & Compliance	9-10
Governance			
102-18	Governance structure	See Corporate Governance	8
Stakeholder Engagement			
102-40	List of stakeholder groups	See Key Stakeholders	11
102-41	Collective bargaining agreements	All employees have a right to unionize, though no employees have exercised this right to date and therefore no collective bargaining agreements exist.	18
102-42	Identifying and selecting stakeholders	CR could not achieve its goals without the successful relationships it has with customers, suppliers, and employees.	11
102-43	Approach to stakeholder engagement	See Key Stakeholders	11
102-44	Key topics and concerns raised	Key topics were determined by CR and are reflected in the contents of this report.	NA
Reporting Practice			
102-45	Entities included in the consolidated financial statements	Privately-held, this information is not disclosed	NA
102-46	Defining report content and topic boundaries	Reporting Principals were used to define report content and determined key topics based on information that was relevant and timely.	NA
102-47	List of material topics	Emissions; Energy; Employee Training & Education; Diversity and Inclusion; Customer Privacy; Market Presence	NA
102-48	Restatements of information	None	NA
102-49	Changes in reporting	Adopted GRI & SASB Standards to reporting	NA
102-50	Reporting period	January 1, 2024 - December 31, 2024	NA
102-51	Date of most recent report	February 25, 2025	1
102-52	Reporting cycle	Annual	NA
102-53	Contact point for questions regarding the report	Cristina Villa; Compliance Director cristina@caliresources.com	NA
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core Option	NA
102-55	GRI content index	This index serves to satisfy this disclosure.	NA
102-56	External assurance	This report is not externally assured, information provided has been internally validated.	NA

Disclosure ID	Disclosure Title	Response	Ref. Page
GRI 200: Economic			
GRI 202: Market Presence			
202-1	Entry level wage compared to local minimum wage	100% of entry level wages are above local minimum wage.	18
202-2	Senior management hired from local community	100% of senior management is hired from their respective community	19
GRI 300 Environment			
GRI 302: Energy			
302-1	Energy consumption within the organization	Energy Consumption Across Facilities	15
302-3	Energy intensity		NA
302-4	Reductions in energy consumption	See GHG Reduction Initiatives	14
302-5	Reductions in energy requirements of services	See GHG Reduction Initiatives	14
GRI 305: Emissions			
305-1	Direct (Scope 1) GHG Emissions	Cali Resources does not currently track Scope 1 greenhouse gas (GHG) emissions formally. However, as part of our ISO 14001 and ISO 45001 environmental and occupational health & safety management systems, we have measures in place that contribute to reducing direct emissions.	NA
305-2	Energy indirect (Scope 2) GHG Emissions	We do not currently conduct formal tracking of Scope 2 greenhouse gas (GHG) emissions. However, as part of our ISO 14001-certified environmental management system, we implement measures to reduce indirect emissions associated with purchased electricity consumption.	NA
305-7	Significant air emissions	None.	NA

305-3	Other indirect (Scope 3) GHG Emissions	Cali Resources does not currently conduct formal tracking of Scope 3 greenhouse gas (GHG) emissions. However, as part of our ISO 14001 environmental management system and R2v3 certification, we implement sustainable practices that indirectly contribute to reducing emissions across our value chain.	NA
305-4	GHG emissions intensity	Cali Resources does not currently track a formal GHG emissions intensity metric. However, our ISO 14001, ISO 45001, and R2v3 certifications establish environmental management controls that inherently contribute to reducing emissions intensity across our operations.	NA
305-5	Reduction of GHG emissions	See GHG Reduction Initiatives	14
GRI 400: Social			
GRI 404: Training and Education			
404-1	Average hours of training per year per employee	See Social Performance	29
404-2	Programs for upgrading employee skills	We offer comprehensive programs to enhance and upgrade employee skills.	29
404-3	Regular performance and career development reviews	We conduct regular performance and career development reviews to support employee growth and progression.	29
GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	See Workforce & Labor Practices	19
405-2	Gender wage ratio	Cali Resources is proud to have a 1:1 gender wage ratio.	19
GRI 418: Customer Privacy			
418-1	Substantiated complaints concerning breaches	None	NA

APPENDIX: SASB INDEX

SASB ID	Accounting Metric	Response	Ref. Page
Greenhouse Gas Emissions			
IF-WM-110a.1	Gross Global Scope 1 emissions	Cali Resources does not currently track Scope 1 greenhouse gas (GHG) emissions formally. However, as part of our ISO 14001 and ISO 45001 environmental and occupational health & safety management systems, we have measures in place that contribute to reducing direct emissions.	NA
IF-WM-110a.2	Landfill gas generated	Not applicable to Cali Resources operations	NA
IF-WM-110a.3	Discussion of long- and short-term strategy to manage emissions	See GHG Reduction Initiatives	14
Fleet Fuel Management			
IF-WM-110b.1	Fleet fuel consumed	Not applicable to Cali Resources operations	NA
IF-WM-110b.2	Alternative fuel vehicles in fleet	Not applicable to Cali Resources operations	NA
Air Quality			
IF-WM-120a.1	Significant air emissions	None	NA
IF-WM-120a.2	Facilities near areas of dense population	CR is located in an industrial zone with low immediate residential density but is in proximity to more densely populated residential areas within a 3 to 5-mile radius.	NA
IF-WM-120a.3	Incidents of air emissions non-compliance	None	NA
Management of Leachate & Hazardous Waste			
IF-WM-150a.1	Toxic release inventory	None	NA
F-WM-150a.2	Toxic release corrective actions	None	NA
IF-WM-150a.3	Incidents of environmental noncompliance	None	NA
Labor Practices			
IF-WM-310a.1	Collective bargaining agreements	All employees have a right to unionize, though no employees have exercised this right to date and therefore no collective bargaining agreements exist.	NA
IF-WM-310a.2	Work stoppages and days idle	None	NA

SASB ID	Accounting Metric	Response	Ref. Page
Workforce Health & Safety			
IF-WM-320a.1	Recordable incident rate and fatality rate	We track near misses on internal reports but do not currently track NMFR % rate overall.	NA
IF-WM-320a.2	Safety Measurement System BASIC percentiles	We do not currently track basic percentiles for our safety measurement system. However, we are certified to ISO 45001, which establishes standards for occupational health and safety.	NA
IF-WM-320a.3	Road accidents and incidents	Not applicable to Cali Resources operations	NA
Recycling & Resource Recovery			
IF-WM-420a.1	Hazardous Materials Management	See E Waste Diversion & Hazardous Waste Handling	16
IF-WM-420a.2	Services offered to customers	100% of customers receive recycling services	25
IF-WM-420a.3	Amount of material recycled	See Volume of IT Assets Processed & Recycled	13
IF-WM-420a.4	Amount of electronic waste collected and recovered	See Environmental Performance	25
Activity Metrics			
IF-WM-000.B	Vehicle fleet size	Cali Resources operates a logistics program that includes a company trucks for local operations and partners with third-party providers for broader transportation needs. We minimize emissions through route optimization, shipment consolidation, and efficient scheduling to reduce fuel consumption. Additionally, we collaborate with sustainable logistics partners to further lower our carbon footprint. Moving forward, we will explore opportunities to enhance transportation sustainability, including evaluating low-emission vehicle options and greener logistics solutions.	NA
IF-WM-000.C	Number of facilities	2	NA
IF-WM-000.D	Total amount of materials managed	Recycled: 120.39M lbs. or 54,607.94 metric tons Reused: 3.6M lbs. or 1,632.93 metric tons	13 & 25