APPENDIX A – MATERIAL TOPICS

Determination of Material Topics

When we determine a process for material sustainability topics, we do so by referring to the Global Reporting Initiative's (GRI) impact materiality (or double materiality) process as shown in Figure A-1.

Figure A-1. Croptimistic Materiality Assessment (adapted from (Global Reporting Initiative, 2021))

Research, benchmarking, and carefully analyzing the meaning behind our core mission, vision, and values is how we uncovered our impacts. For financial materiality, key topics from Sustainability Accounting Standards Board were identified, based on the relevant SASB industry types of Hardware, Software & IT Services, and Professional & Commercial Services. To identify impact materiality topics, the GRI sustainability framework was used alongside the B-Corp framework. Our key impact topics are shown in Table A-1.

Our stakeholders can be divided into three groups depending on their exposure to impacts from the business operations: Primary, Secondary, and Tertiary, as shown in Figure A-2.

Figure A-2. Croptimistic Stakeholder Map

After capturing the feedback and understanding of our customers in 2024 we took our assessment further in 2025 by surveying our owners and employees to better understand what's important to them. This was an update to the first survey of the owners and employees that occurred in 2023. The materiality matrix is shown in Figure A-3.

This feedback allowed us to structure our sustainability efforts in F2025 to focus on the most pressing areas.

Table A-1. Croptimistic Lists of Material Topics

Croptimistic Topics	Context for Croptimistic	SDGs	GRI	SASB	B-Corp
Local (direct) Economic Impact	Croptimistic's minimum wage (e.g. living wage), local hiring of senior staff		202-Market Presence; 413-Local Communities; 13.12 Local Communities; 13.21 Living income and living wage		Community - Economic Impact
Local (indirect) Economic Impact	Highlight Croptimistic's benefits to local communities (e.g. small-town economic support)		203-Indirect Economic Impacts; 413-Local Communities; 13.12 Local Communities		Community - Economic Impact
Procurement/ Supplier Policy	Supplier Policy including Code of Ethics - "what defines a Croptimistic preferred supplier and why?"		204-Procurement Practices; 308-Supplier Environmental Assessment; 408-Child Labour; 409-Forced or Compulsory Labour; 414-Supplier Social Assessment; 13.22 Economic Inclusion	Supply Chain Management; Materials Sourcing;	Supply Chain Management
Professional and Corporate Ethics	Ethics for staff (professional ethics and general ethics) plus corporate ethics		205-Anti-Corruption; 409-Forced or Compulsory Labour	Professional Integrity	Ethics & Transparency
Corporate Purpose	Corporate mission/vision/values with linkage to sustainability topics				Ethics & Transparency; Mission & Engagement; Mission Locked
Marketing Standards	Ensure that our products and services are properly labelled/marketed according to both regulations and voluntary codes		417-Marketing and Labelling	Professional Integrity; Environmental Footprint of Hardware; Product Lifecycle Management	Customer Stewardship; Ethics & Transparency
GHG Emissions Inventory and Reduction Targets	GHG emissions baseline year and set reduction targets		305-Emissions	Energy Management; Environmental Footprint of Hardware	Air & Climate
Energy Use Policy	Corporate policy for energy use in alignment with emissions reduction targets		302-Energy	Energy Management	Air & Climate; Environmental Management;
Waste and Water Use Policy	Corporate policy for water use and waste disposal/recycling		301-Materials; 303-Water and Effluents; 306-Effluents and Waste; 306-Waste	Environmental Footprint of Hardware; Materials Sourcing; Product Lifecycle Management	Resource Conservation; Water
Impact on Natural Ecosystems	Croptimistic's products/services impact on climate resilience, ecosystem & soil health, and the efficient use of pesticides and fertilizers		13.2 Climate adaptation and resilience; 13.3 Biodiversity; 13.4 Natural Ecosystem conversion; 13.5 Soil health; 13.6 Pesticides use	Employee Engagement; Recruiting & Managing a Global, Diverse and Skilled Workforce	Land & Life; Resource Conservation; Environmental Management; Resource Conservation; Water; Air & Climate
Professional Development and Training	Professional development plans and training programs for employee development		404-Training & Education	Employee Engagement; Recruiting & Managing a Global, Diverse and Skilled Workforce	Engagement and Satisfaction
Employee Engagement	Engagement of employees		401-Employment	Employee Engagement; Recruiting & Managing a Global, Diverse and Skilled Workforce	Engagement & Satisfaction
Employee Health and Safety	Employee physical safety as well as mental and physical health and wellness		401-Employment; 403-Occupational Health & Safety		Health, Wellness, & Safety
Data Security	Internal and external data security		418-Customer Privacy	Data Privacy & Freedom of Expression; Data Security	Customer Stewardship
Fair Outcomes	Policies and approaches to issues related to valuing fair outcomes for all employees and consideration of fair outcomes for indirect stakeholders.		405-Diversity and Equal Opportunity; 406-Non-discrimination; 13.13 Land and resource rights; 13.14 Rights of Indigenous peoples; 13.15 Non-discrimination and equal opportunity	Employee Diversity & Inclusion; Recruiting & Managing a Global, Diverse and Skilled Workforce	Diversity, Equity, & Inclusion

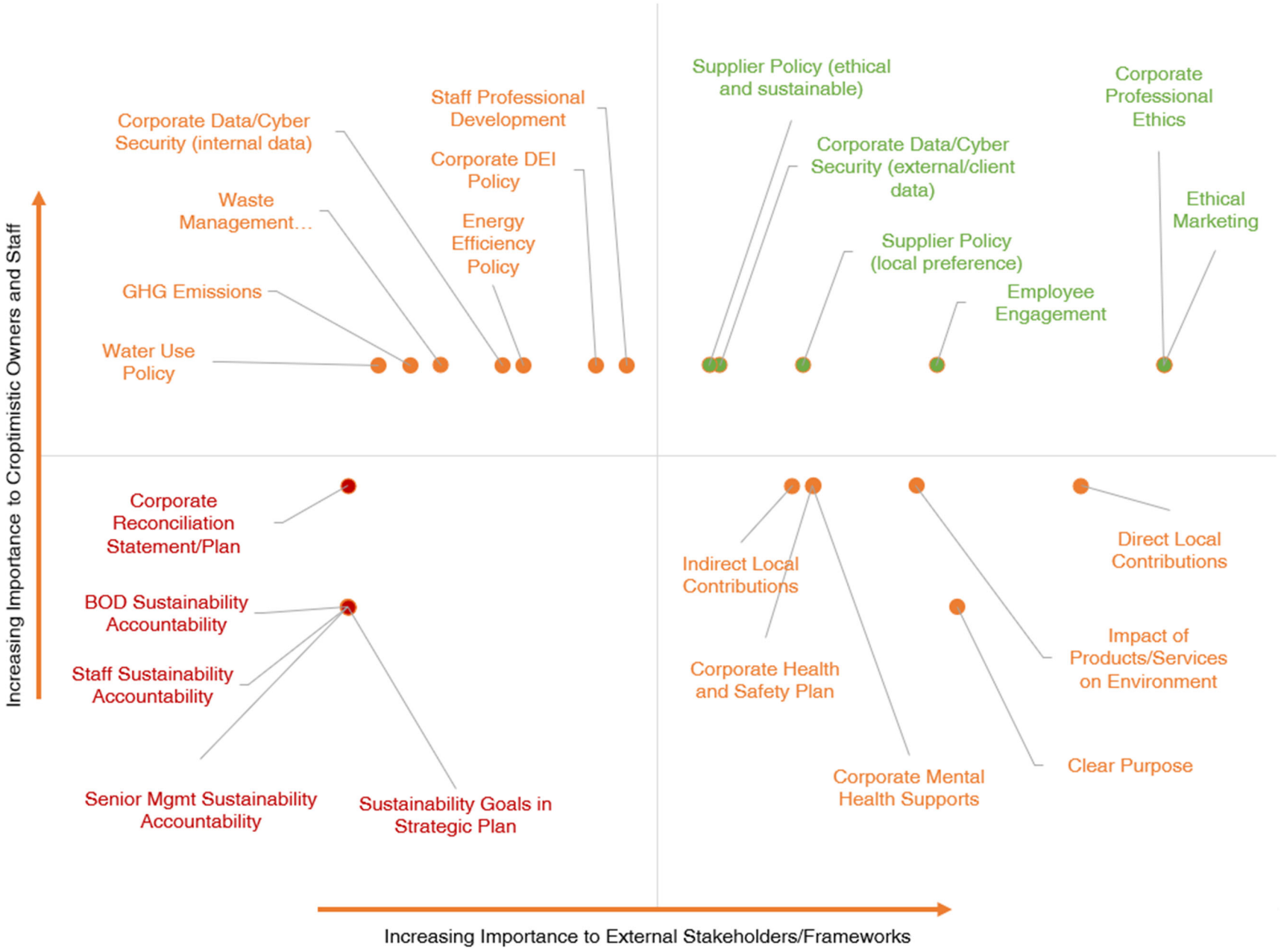

Figure A-3. Croptimistic Materiality Matrix

APPENDIX B – GREENHOUSE GAS INVENTORY

Croptimistic's GHG emissions were calculated based on the GHG Protocol with FY2023 as the base year for Scope 1 and Scope 2 emissions. Emissions factors were taken from Emission factors and reference values : Canada's greenhouse gas offset credit system. The Scope 1 and 2 emissions were calculated for the Canadian operations only; those contributed from the Australian and USA (one office and one employee) were not included in F2025, as they are considered immaterial.

Table B-1. Total Scope 1 and 2 emissions

	2023	**2024**	**2025**
	tonnes CO_2e		
Scope 1	504.23	475.73	366.71
Scope 2	45.72	51.96	55.84
Total	**549.95**	**527.70**	**422.55**

Croptimistic measures emissions intensity based on a unit of directly serviced acres. In F2025, Croptimistic directly serviced 1,660,000 acres. Emissions from the provision of SWAT MAPS services by our Agronomy Partners are Scope 3 emissions and not included in this inventory.

Table B-2. Emissions Intensity

	2023		**2024**		**2025**	
	tonnes CO_2e/ serviced acre	kg CO_2e/ serviced acre	tonnes CO_2e/ serviced acre	kg CO_2e/ serviced acre	tonnes CO_2e/ serviced acre	kg CO_2e/ serviced acre
Scope 1	3.73E-4	0.37	2.93E-4	0.29	2.21E-4	0.22
Scope 2	2.97E-5	0.03	3.20E-5	0.03	2.36E-5	0.03
Total	**4.0E-04**	**0.40**	**3.25E-4**	**0.33**	**2.55E-4**	**0.25**

Table B-3. Emissions Data for all six GHGs (tonnes CO2e)

Year	**CO_2**	**CH_4**	**N_2O**	**HFCs**	**PFCs**	**SF6**
2023	491.24	0.01	0.01	0.00	0.00	0.00
2024	473.88	0.02	0.00	0.00	0.00	0.00
2025	365.25	0.01	0.00	0.00	0.00	0.00

APPENDIX C – BIODIVERSITY ASSESSMENT

GRI 101 requires reporting on the impacts of a company's operations on biodiversity. These impacts can be reported only for the company's direct operations or can include impacts in the company's value chain. Croptimistic has chosen to report on the downstream value chain biodiversity impacts for 2025.

As a service company, the biodiversity impacts of Croptimistic's direct operations and supply chain are relatively small. Further down our value chain, however, are the agricultural lands of our clients for whom we deliver our services. These lands, of which there are over 4 million acres, do impact biodiversity. While not required to meet the reporting requirements of GRI 101, Croptimistic has chosen to do analysis on the areas in which we have mapped acres. For 2025, our first year of doing the assessment, we have limited the analysis to North America, as operations in South Africa and Australia are still in earlier stages of growth and not yet on a scale that warrants assessment.

Croptimistic Biodiversity Impact and Policy

Background

Seven of the nine planetary boundaries have been exceeded including those for climate change, biosphere integrity, land system change, freshwater change, and biogeochemical flows. Globally, agriculture is responsible for many of the planetary boundaries:

- Directly responsible for 20-30% of global GHG emissions;
- Responsible for the biogeochemical flows of N and P;
- Responsible for most land system change;
- In combination with the above, responsible for biosphere integrity loss from deforestation, overfishing, and other intensive uses of the landscape

Our human population continues to grow and require food. It is estimated that global food production must increase by 50% by 2050. A transformation in agriculture is critical for a sustainable future.

Croptimistic Policy & Management of Impacts

Croptimistic's policy is to promote sustainable agriculture, as stated in our mission statement: *to empower the modern farm with an ecosystem of technology, tools, and knowledge to optimize profitability and sustainability*. Our work aligns with global policy frameworks (Figure C-1) including the Global Biodiversity Framework.

Croptimistic believes that precision agriculture is the key mechanism for sustainable and regenerative agriculture. The ways that precision agriculture can lead to sustainable and regenerative outcomes, including specific outcomes related to biodiversity, are detailed in our whitepaper: *Driving Sustainable and Regenerative Agriculture with Precision*.

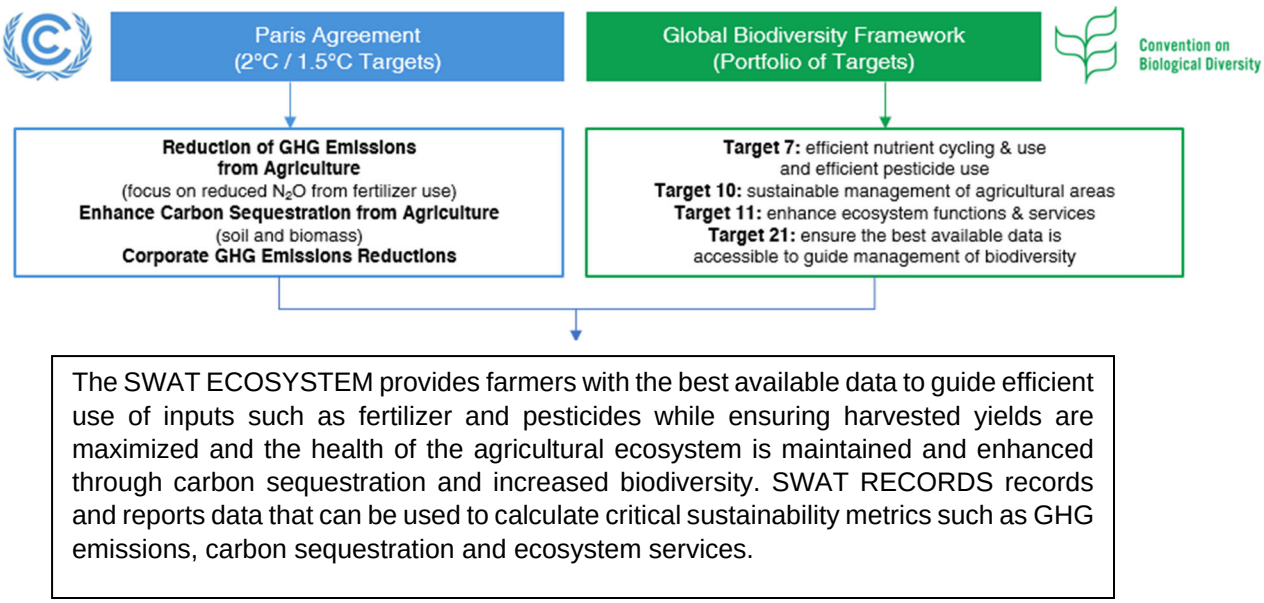

Figure C-1. Croptimistic's alignment with global sustainability policies.

We propose a framework to simplify the decision making for moving to regenerative agriculture. An overview of the framework is shown in Figure C-2. Within this framework, we propose recommended best management practices--these include the actions that we recommend our clients take to avoid or minimize negative impacts on biodiversity. Regenerative best management practices are beneficial to biodiversity while also mitigating climate change impacts by creating opportunities for soil carbon sequestration and reducing losses of nitrogen to the environment such as through N_2O.

Our growth in client acres every year represents growth of precision agriculture and results in positive biodiversity outcomes across those new areas. We do not have specific goals or targets to halt or reverse biodiversity loss; our goals are growth in total client acres and growth in our existing client acres that are using more best management practices.

Our Transformational Impacts

Publishing the whitepaper publicly is how we influence the global agriculture industry and reduce biodiversity impacts in areas beyond our client acres. Croptimistic's transformative actions are to promote the best management practices of regenerative agriculture. We share this information freely in the hope that we can influence ecosystems beyond those we currently impact.

We are working to find additional economic incentives for farmers to make changes in practice, which could include payments for restoring wetland habitat, creating riparian buffers, or converting annual cropping areas to perennial or pollination areas. We are also working with the Saskatchewan Drainage Extension Network to help guide provincial policy around agricultural drainage. We also contribute to research projects (U of M, U of Guelph) and contribute to knowledge sharing through our publications, blogs, and social media.

Figure C-2. Croptimistic's framework for sustainable and regenerative agriculture.

Identification of Biodiversity Impacts

Our biodiversity impacts are primarily from our downstream value chain. As a service company, we have a small direct operational footprint and small upstream supply chain footprint. Downstream, our clients have a substantial operational footprint, with over 4 million acres of cropland. We have decided to focus our biodiversity efforts and reporting on our mapped client acres as having the most significant actual and potential impacts on biodiversity.

Biologic Unit for Reporting

For biodiversity reporting, a biologic unit is required that represents segments of the geographic areas that may have similar impacts. For our reporting, we chose the North American Ecoregions; specifically, the Level III Ecoregions to ensure that the granularity of relatively minor climate and geographic changes would be included in the reporting.

For this year, the methodology to develop the list of ecoregions was completed manually, based on a comparison of our office and partner locations and the ecoregions they fall in. Using this methodology, the majority of our mapped acres fall in the ecoregions shown in Table C-1. These ecoregions were used as the reporting unit for all the biodiversity reporting presented in this assessment.

Table C-1. North American Level III Ecoregions where Croptimistic has mapped acres in 2025

Ecoregion Number	Ecoregion Name
5.4.1	Mid-Boreal Uplands and Peace-Wabaska Lowlands
8.1.1	Eastern Great Lakes and Hudson Lowlands
8.1.2	Lake Erie Lowland
8.1.8	Maine/New Brunswick Plains and Hills
8.1.9	Maritime Lowlands
8.2.3	Central Corn Belt Plains
8.3.2	Interior River Valleys and Hills
9.2.1	Aspen Parkland/Northern Glaciated Plains
9.2.2	Lake Manitoba and Lake Agassiz Plain
9.2.3	Western Corn Belt Plains
9.2.4	Central Irregular Plains
9.3.1	Northwestern Glaciated Plains
9.3.4	Nebraska Sand Hills
9.4.1	High Plains
9.4.2	Central Great Plains

Protected Areas

To evaluate the protected areas that could be impacted in each of the ecoregions, Croptimistic used the World Database of Protected Areas (WDPA) and intersected each protected area with the ecoregions listed in Table C-1. The % of protected areas that fall in each ecoregion is shown in Table C-2. This is an indicator of the likelihood of a cropped area within each ecoregion falling in proximity to a protected area.

Table C-2. Total protected area within each ecoregion as % of total ecoregion area.

Ecoregion	Total Protected Area (km^2)	Total Area (km^2)	% Protected
5.4.1	30,232	438,357	7%
8.1.1	2,843	129,821	2%
8.1.2	277	24,300	1%
8.1.8	4,050	98,178	4%
8.1.9	1,305	36,257	4%
8.2.3	1,189	76,510	2%
8.3.2	3,924	120,448	3%
9.2.1	11,797	327,619	4%
9.2.2	3,150	82,920	4%
9.2.3	4,197	228,143	2%
9.2.4	2,239	114,324	2%
9.3.1	17,214	405,632	4%
9.3.4	1,060	59,123	2%
9.4.1	1,829	288,320	1%
9.4.2	1,955	274,963	1%

Species at Risk

Species at risk data were obtained from NatureServe Canada's Ecosystem-based Automated Range maps (EBAR) and from U.S Fish & Wildlife Service Environmental Conservation Online System (ECOS). The ecoregions where Croptimistic has mapped acres were assessed for overlap with the areas of species at

risk and the taxa and numbers of species at risk for each ecoregion were determined. These results are shown in Table C-3 and Table C-4. These are indicators of the likelihood that cropped acres in an ecoregion may have impacts on a protected species.

Table C-3. Numbers of species at risk in each of the ecoregions where Croptimistic has mapped acres.

Ecoregion Code	Ecoregion Name	Canada Unique Species	U.S. Unique Species	Combined Unique Species
5.4.1	Mid-Boreal Uplands and Peace-Wabaska Lowlands	46	1	47
8.1.1	Eastern Great Lakes Lowlands	34	10	43
8.1.2	Lake Erie Lowland	32	8	39
8.1.8	Acadian Plains and Hills	17	6	22
8.1.9	Maritime Lowlands	17	0	17
8.2.3	Central Corn Belt Plains	2	12	14
8.3.2	Interior River Valleys and Hills	2	13	15
9.2.1	Aspen Parkland/Northern Glaciated Plains	28	7	34
9.2.2	Lake Manitoba and Lake Agassiz Plain	14	5	18
9.2.3	Western Corn Belt Plains	2	15	17
9.2.4	Central Irregular Plains	2	11	13
9.3.1	Northwestern Glaciated Plains	28	10	37
9.3.4	Nebraska Sand Hills	4	6	10
9.4.1	High Plains	4	14	18
9.4.2	Central Great Plains	4	9	13

Table C-4. Species at risk within each ecoregion as divided by taxon group.

Ecoregion Code	Birds	Mammals	Reptiles & Turtles	Amphibians	Insects & Pollinators
5.4.1	6	17	10	4	10
8.1.1	4	3	2	12	22
8.1.2	4	3	1	13	18
8.1.8	4	2	0	4	12
8.1.9	1	0	0	4	12
8.2.3	2	5	2	0	5
8.3.2	3	5	1	1	5
9.2.1	7	4	0	3	20
9.2.2	2	3	0	3	10
9.2.3	3	6	1	0	7
9.2.4	3	5	0	0	5
9.3.1	7	6	0	3	21
9.3.4	3	3	0	0	4
9.4.1	7	5	1	0	5
9.4.2	4	5	0	0	4

Ecosystem Services

The rehabilitation of agricultural ecosystems, to maximize the ecosystem services close to what the ecosystem would have provided in its natural state, is a component of the regenerative agriculture movement. The quantification of an agricultural ecosystem is not a defined science. Croptimistic's actions taken to restore and rehabilitate agricultural ecosystems is to promote the best management practices of regenerative agriculture, as published in our whitepaper.

The ecosystem services that are provided by agriculture within each of the ecoregions were identified using the CICES classification framework and assigned to cropland areas based on the ecoregions in Table C-1. Relevance was determined qualitatively (High/Medium/Low) using literature-informed relationships between agroecosystems and ecosystem service dependencies and risks.

Downstream agricultural activity could affect service flows through land management choices, soil disturbance, nutrient movement, water use, vegetation cover, habitat conversion or restoration, and management of pollinator-supporting habitat. Our assessment is summarized in Table C-6.

Land-Use Change

Agricultural cropland areas are areas where land-use change can occur. Farmers can convert forest or wetland areas to cropland via deforestation or drainage. Cropland can also be converted back to natural ecosystems. Sometimes this occurs due to climate cycles (e.g. a prolonged wet cycle means that previously cropped land reverts to a wetland) or can occur due to proactive biodiversity programs.

Land-cover change exposure was assessed using a screening-level remote-sensing workflow. The CEC North American Level III ecoregions where Croptimistic has mapped acres (Table C-1) was used to define the reporting geography. Sentinel-2 seasonal composites were used to compare vegetation, disturbance, and wetness indicators between the baseline and reporting periods. Results identify areas of potential land-cover condition change within downstream acreage and associated ecoregions. The results are intended for screening and prioritization and do not confirm site-level land-use conversion without additional validation. Results are presented in Table C-5.

Due to intermittent remote imagery access limitations, the 2025 screening was completed for 7 of 15 reporting ecoregions. Remaining ecoregions were recorded as not assessed. The average land-use change across the reported ecoregions was 3%. For 2026, this screening will be completed and compared to our actual mapped acres, which typically show a much lower land-use change.

Table C-5. Screening-level assessment of land-use change for Croptimistic downstream ecoregions.

Ecoregion Code	Assessment Status	Assessed Acres	Flagged Changed Acres	Percent Flagged	Failure Reason / Notes
5.4.1	Not completed				Remote imagery tile read / warp failure
8.1.1	Not completed				Remote imagery access 403 / temporary token or permissions failure
8.1.2	Completed	4,796,824	168,079	3.5%	Completed
8.1.8	Completed	7,390,104	20,258	0.3%	Completed
8.1.9	Completed	3,069,155	12,798	0.4%	Completed
8.2.3	Completed	12,574,368	796,705	6.3%	Completed
8.3.2	Completed	5,492,419	131,742	2.4%	Completed
9.2.1	Not completed				Remote imagery host/DNS resolution failure
9.2.2	Completed	461,850	15,553	3.4%	Completed
9.2.3	Not completed				Remote imagery host/DNS resolution failure
9.2.4	Not completed				Remote imagery host/DNS resolution failure
9.3.1	Not completed				Remote imagery host/DNS resolution failure
9.3.4	Completed	3,123,086	4,314	0.1%	Completed
9.4.1	Not completed				Remote imagery host/DNS resolution failure
9.4.2	Not completed				Remote imagery host/DNS resolution failure
TOTAL		36,907,806	1,149,448	3%	

Table C-6. Ecosystem services assessment for Croptimistic downstream ecoregions.

Ecoregion Code	Overall Service Exposure	High Service Count	Primary Services to Highlight	Beneficiaries Potentially Affected	Confidence
5.4.1	High	4	Water regulation; carbon storage; habitat support	Downstream agricultural clients; Indigenous and local communities; water users; regional communities; wildlife-dependent recreation users	Medium
8.1.1	Very High	8	Water quality; flood mitigation; crop support; pollination; recreation	Farm operators; downstream water users; local communities; municipalities; recreational users; biodiversity-dependent stakeholders	Medium
8.1.2	Very High	7	Water quality; nutrient retention; flood mitigation; crop support; recreation	Farm operators; downstream communities; water users; recreational users; fisheries and lake-dependent stakeholders	Medium
8.1.8	Very High	6	Clean water; natural hazard mitigation; carbon storage; habitat; recreation	Farm operators; forestry and rural communities; coastal and watershed communities; recreational users	Medium
8.1.9	Very High	6	Coastal/flood buffering; water quality; carbon; habitat; recreation	Coastal communities; farm operators; water users; fisheries/recreation users; local communities	Medium
8.2.3	High	4	Crop support; soil retention; water quality; pollination/pest regulation	Farm operators; agribusiness supply chains; downstream water users; rural communities; pollinator-dependent producers	Medium
8.3.2	Very High	6	Flood mitigation; water quality; soil retention; habitat corridors; recreation	Farm operators; riparian landholders; downstream communities; water users; recreation users	Medium
9.2.1	Very High	7	Wetland water regulation; soil carbon; agriculture; pollination; habitat	Farm operators; waterfowl and wildlife stakeholders; downstream water users; rural communities	Medium
9.2.2	Very High	7	Flood/water regulation; water quality; soil retention; carbon; habitat	Farm operators; watershed communities; downstream water users; rural communities; wildlife/recreation users	Medium
9.2.3	High	4	Crop support; soil retention; water quality; pollination/pest regulation	Farm operators; downstream water users; rural communities; pollinator-dependent producers	Medium
9.2.4	Very High	5	Agriculture; soil retention; water quality; habitat mosaics; pollination	Farm and ranch operators; rural communities; downstream water users; recreation users	Medium
9.3.1	Very High	7	Grassland/wetland water regulation; soil carbon; agriculture; habitat	Farm and ranch operators; wetland and wildlife stakeholders; rural communities; downstream water users	Medium
9.3.4	High	4	Groundwater recharge/protection; soil stability; grassland habitat; carbon	Ranchers and farm operators; groundwater users; rural communities; wildlife/recreation users	Medium
9.4.1	High	3	Agricultural production; water availability; soil conservation; rangeland function	Farm and ranch operators; groundwater users; rural communities; pollinator-dependent producers	Medium
9.4.2	Very High	5	Rangeland/cropland productivity; soil retention; grassland carbon; habitat	Farm and ranch operators; rural communities; water users; wildlife and recreation stakeholders	Medium

Other Biodiversity Risks

The company used the ecoregions listed in Table C-1 as the reporting unit to assess other biodiversity-related risks in its downstream value chain associated with the use of its products and services. Based on a screening-level review of landscape context, the company determined that biodiversity-related risk is not uniform across the reporting units and varies according to agricultural intensity, hydrological connectivity, irrigation dependence, and ecosystem sensitivity. The results of this assessment are summarized in Table C-7.

Table C-7. Other biodiversity risks in Croptimistic downstream ecoregions

Ecoregion	Pollutant Risk	Water-Use Risk	Invasive Alien Species Risk	Rationale
5.4.1	Lower	Lower	Moderate	Less uniformly broad-acre cropland dominated, but disturbance and movement pathways can still affect boreal-transition habitats.
8.1.1	Higher	Lower	Higher	Lowland agricultural systems with strong hydrological connectivity and sensitive lake/wetland interfaces.
8.1.2	Higher	Lower	Higher	Intensive agriculture and strong connectivity to one of the most nutrient-sensitive Great Lakes basins.
8.1.8	Moderate	Lower	Moderate	Mixed agricultural landscape; lower broad-acre intensity than Corn Belt regions but still some pathway relevance.
8.1.9	Moderate	Lower	Moderate	Humid lowland agricultural mosaic with some runoff and invasive-species pathway relevance.
8.2.3	Higher	Lower to Moderate	Moderate	Intensive annual row cropping makes pollutant pathways the clearest biodiversity linkage.
8.3.2	Moderate to Higher	Lower to Moderate	Higher	River-valley connectivity increases pollutant and invasive-species pathway relevance.
9.2.1	Moderate	Moderate	Higher	Prairie-wetland transition landscape with sensitivity to disturbance, water management, and species movement.
9.2.2	Higher	Moderate	Higher	Flat lowland agricultural landscape with strong wetland and drainage connectivity.
9.2.3	Higher	Moderate	Moderate	Intensive cropping with meaningful nutrient and sediment pathway relevance.
9.2.4	Higher	Moderate	Moderate	Broad-acre agricultural use is significant, with runoff and landscape disturbance pathways present.
9.3.1	Moderate	Moderate to Higher	Higher	Prairie/wetland systems create stronger water and invasive-species sensitivity than humid crop regions.
9.3.4	Lower to Moderate	Moderate	Moderate	Ecologically sensitive and hydrologically important, but not uniformly intensive broad-acre row-crop across the full ecoregion.
9.4.1	Moderate	Higher	Moderate	Water limitation and irrigation dependence make water-use the most relevant biodiversity pathway.
9.4.2	Moderate	Higher	Moderate	Drier agricultural landscape where water-use pressure is generally more relevant than lowland runoff pathways.

Within this downstream value chain context, pollutant risk is considered more relevant in intensively cultivated and hydrologically connected ecoregions, particularly those associated with Corn Belt, Great Lakes lowland, and other lowland agricultural systems. In these landscapes, broad-acre agriculture may contribute to biodiversity pressure through diffuse nutrient, pesticide, and sediment pathways affecting streams, wetlands, lakes, and associated terrestrial habitats.

Water-use risk is considered more relevant in drier prairie and Great Plains ecoregions, particularly where agricultural production is more exposed to water limitation and, in some areas, irrigation dependence. In these ecoregions, water demand associated with agricultural production may create greater potential interaction with groundwater-dependent ecosystems and sensitive aquatic habitats than in more humid ecoregions within the reporting unit.

Invasive alien species risk is considered relevant across the reporting units but is expected to be more pronounced in ecoregions where agricultural activity intersects with ecologically connected wetlands, riparian systems, lake basins, and disturbance-prone prairie landscapes. In these contexts, downstream agricultural use may contribute to the movement or establishment of non-native plants, pests, and aquatic or riparian invasive species through vectors such as seed, soil, drainage, equipment movement, and landscape disturbance.

The company recognizes that these pathways are screening-level biodiversity risk pathways within the downstream value chain and are not assumed to be equally material in every ecoregion. The quantities of water use, or pollutants generated, were not calculated for this assessment as that information was not deemed material relative to the exposure of Croptimistic's operations in these ecoregions.

Conclusion

Croptimistic's 2025 biodiversity assessment was prepared to meet the requirements of the new GRI 101 Biodiversity standard. Croptimistic chose to consider their downstream value chain for reporting rather than just limit the reporting to direct operational footprint. We chose to extend our reporting to our value chain to develop the reporting tools that we can use for helping our clients report on biodiversity at their individual farm level as well as assess areas for biodiversity improvement where we can make real progress. For future reporting years, our aim is to refine this technique and report more specifically within the mapped acres of our downstream value chain.

APPENDIX D – GRI CONTENT INDEX

Croptimistic Technology Inc. has reported with reference to the GRI Standards for the period Jan 1 – Dec 31, 2025.

GRI content index		
Statement of use	Croptimistic Technology Inc. has reported the information cited in this GRI content index for the period Jan 1 - Dec 31, 2025 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	**DISCLOSURE**	**LOCATION OR DETAIL**
GRI 2: General Disclosures 2021	2-1 Organizational details	*Trailblazing the Future of Sustainable Agriculture* Croptimistic Technology Inc. Privately owned corporation
	2-2 Entities included in the organization's sustainability reporting	Trailblazing the Future of Sustainable Agriculture
	2-3 Reporting period, frequency and contact point	Jan 1, 2025 to Dec 31, 2025; Published annually with financial statements April 2025; Contact: bonnie.dobchuk@swatmaps.com
	2-4 Restatements of information	No restatements
	2-5 External assurance	CEO and Senior Managers involved in report development. No external assurance provided.
	2-6 Activities, value chain and other business relationships	Trailblazing the Future of Sustainable Agriculture--Croptimistic Value Chain
	2-7 Employees	Serving our People--Employees
	2-8 Workers who are not employees	Serving our People--Employees
	2-9 Governance structure and composition	Trailblazing the Future of Sustainable Agriculture--Governance; Board of directors consists of six directors: 3 external directors and 3 internal directors
	2-10 Nomination and selection of the highest governance body	Board of Directors appointed by shareholder vote
	2-11 Chair of the highest governance body	Chair of the Croptimistic Board of Directors: Greg Stewart
	2-12 Role of the highest governance body in overseeing the management of impacts	Accountability for sustainability resides with the CEO. Board of Directors reviews sustainability projects and approves Sustainability impacts to strategic plan.
	2-13 Delegation of responsibility for managing impacts	Trailblazing the Future of Sustainable Agriculture--Governance
	2-14 Role of the highest governance body in sustainability reporting	Accountability for sustainability resides with the CEO. Board of Directors reviews sustainability projects, materiality assessments, and approves Sustainability impacts to strategic plan.
	2-15 Conflicts of interest	No declared conflicts of interest
	2-16 Communication of critical concerns	*Serving Our People - Valuing Fair Outcomes;* External critical concerns communicated via informal channels via the CEO

	2-17 Collective knowledge of the highest governance body	No measures taken in F2025
	2-18 Evaluation of the performance of the highest governance body	No processes in place in F2025
	2-19 Remuneration policies	*Serving Our People (various sections);* CEO and CTO compensation determined by the Board of Directors
	2-20 Process to determine remuneration	Serving our People - Remuneration
	2-21 Annual total compensation ratio	not reported due to Confidentiality Constraints
	2-22 Statement on sustainable development strategy	A Message from our Sustainability Director & Our Impacts--Our Sustainability Strategy
	2-23 Policy commitments	No external policy commitment. Internal policy outlined in *Business Practices*
	2-24 Embedding policy commitments	Business Practices - Responsible Procurement
	2-25 Processes to remediate negative impacts	External concerns communicated via formal (help line, website, email) and informal channels, communicated to senior managers and to the CEO
	2-26 Mechanisms for seeking advice and raising concerns	Serving our People - Valuing Fair Outcomes
	2-27 Compliance with laws and regulations	*Business Practices*; No instances of non-compliance with laws and regulations to report in F2025
	2-28 Membership associations	No significant role in membership associations
	2-29 Approach to stakeholder engagement	Our Impacts: Stakeholder Engagement & Materiality
	2-30 Collective bargaining agreements	No employees are covered by collective bargaining agreements. No collective bargaining agreements are used to determine working conditions or terms of employment.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Our Impacts: Stakeholder Engagement & Materiality; Appendix A - Material Topics
	3-2 List of material topics	Appendix A - Material Topics
	3-3 Management of material topics	Appendix A - Material Topics
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Appendix C - Biodiversity Assessment
	101-2 Management of biodiversity impacts	Appendix C - Biodiversity Assessment
	101-3 Access and benefit-sharing	Appendix C - Biodiversity Assessment
	101-4 Identification of biodiversity impacts	Appendix C - Biodiversity Assessment
	101-5 Locations with biodiversity impacts	Appendix C - Biodiversity Assessment
	101-6 Direct drivers of biodiversity loss	Appendix C - Biodiversity Assessment
	101-7 Changes to the state of biodiversity	Appendix C - Biodiversity Assessment

	101-8 Ecosystem services	Appendix C - Biodiversity Assessment
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	not reported due to Confidentiality Constraints
	201-2 Financial implications and other risks and opportunities due to climate change	Physical risk due to climate change (e.g. drought) leading to financial hardship of clients and loss of income. Methods used to manage are to (1) diversify operations geographically and (2) reduce cost of delivering services.
	201-3 Defined benefit plan obligations and other retirement plans	No defined benefit plan obligations. Defined contribution plan described in *Serving our People - Benefits*
	201-4 Financial assistance received from government	Croptimistic received financial assistance from R&D tax credits and R&D grants. The monetary value is not reported due to confidentiality constraints.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Serving Our People - Minimum Wage
	202-2 Proportion of senior management hired from the local community	100% of senior management has been hired from local communities
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Our Community Impact
	203-2 Significant indirect economic impacts	Our Community Impact
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Policy to prioritize local suppliers rolled out in F2024 see *Business Practices - Responsible Procurement & Supply Chain*
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	No formal risk assessment taken in F2025. Croptimistic operates directly only in NA and AUS: areas with very low risk for corruption.
	205-2 Communication and training about anti-corruption policies and procedures	Business Practices
	205-3 Confirmed incidents of corruption and actions taken	No incidents of corruption in F2025
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environmental Stewardship - Greenhouse Gas Emissions
GRI 303: Water and Effluents 2018	303-5 Water consumption	Key sources of water consumption itemized
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Stewardship - Greenhouse Gas Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Stewardship - Greenhouse Gas Emissions
	305-3 Other indirect (Scope 3) GHG emissions	Scope 3 GHG emissions not calculated
	305-4 GHG emissions intensity	Environmental Stewardship - Greenhouse Gas Emissions

	305-5 Reduction of GHG emissions	No reduction target set; reduction in emissions observed in 2024 and 2025 compared to base year of 2023
	305-6 Emissions of ozone-depleting substances (ODS)	No ozone emissions in F2025
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	No NOx or SOx emissions in F2025
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	*Environmental Stewardship - Water & Waste;* Main sources of waste are office waste streams, waste & packaging from our Humboldt manufacturing facility, and packaging and soil samples from our soil lab
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Business Practices - Responsible Procurement & Supply Chain
	308-2 Negative environmental impacts in the supply chain and actions taken	No suppliers were identified as having significant environmental impacts
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Serving our People - Employees
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Serving our People - Employees
	401-3 Parental leave	Serving our People - Employees
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Serving our People - Health & Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Serving our People - Health & Safety
	403-3 Occupational health services	Serving our People - Health & Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Serving our People - Health & Safety
	403-5 Worker training on occupational health and safety	No formal worker training on OH&S was completed in F2025
	403-6 Promotion of worker health	Serving our People - Health & Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Serving our People - Health & Safety
	403-8 Workers covered by an occupational health and safety management system	Serving our People - Health & Safety
	403-9 Work-related injuries	0 fatalities or high-consequence work-related injuries. 5 recordable work-related injuries. Main type: driving incidents, specifically minor collisions with wildlife. 154,955 hrs worked in F2025
	403-10 Work-related ill health	No work-related ill health in F2025

GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Serving our People - Training & Development, Supervisor Leadership Training; training is not internally tracked by hours
	404-2 Programs for upgrading employee skills and transition assistance programs	Serving our People - Training & Development
	404-3 Percentage of employees receiving regular performance and career development reviews	Serving our People - Performance Management Program
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	*Serving our People - Employees;* Croptimistic Board of Directors (male: 5; female: 1)
	405-2 Ratio of basic salary and remuneration of women to men	Information unavailable at the granularity required due to employee confidentiality concerns
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents or corrective action in F2025
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	No operations or suppliers at significant risk for child labour
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	No operations or suppliers at significant risk for child labour
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Our Community Impact
	413-2 Operations with significant actual and potential negative impacts on local communities	None of the Croptimistic operations have actual or potential negative impacts on local communities
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Business Practices - Responsible Procurement & Supply Chain
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Business Practices
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Integrity, Security & Privacy