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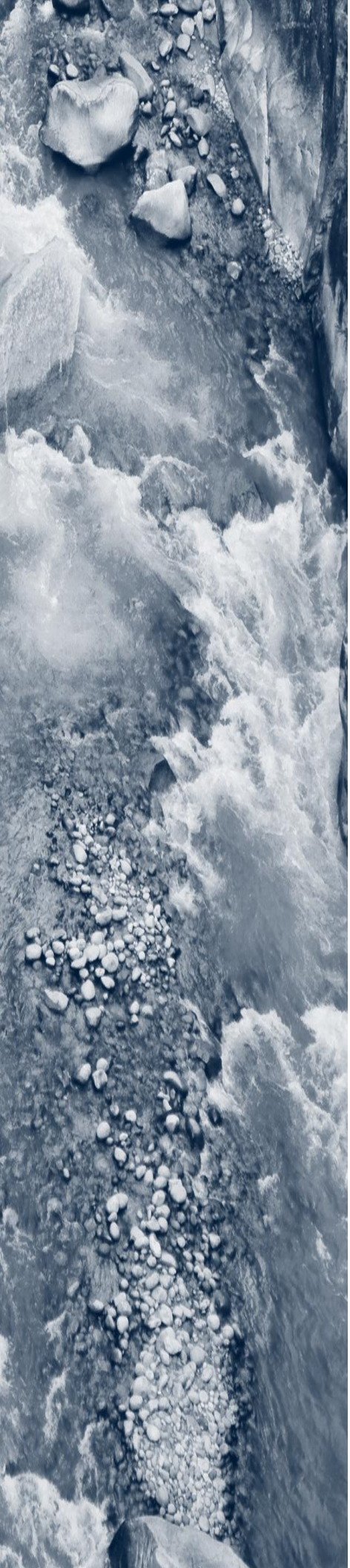
Imperative Logistics SB-261Compliant Climate Risk Report

Last Updated: November 10, 2025

REALIZING
BUSINESS
VALUE



Report Outline

IMPERATIVE LOGISTICS GROUP

Report Introduction

Executive Summary

This report summarizing the climate-related risks for Imperative Logistics Group was prepared in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and informed by emerging requirements from the California Air Resources Board (CARB), as outlined in Senate Bill 261.

The contents of this report describe the governance, strategy, risk management approach, and metrics that Imperative Logistics uses to manage the most significant climate-related risks to its business. It provides details on specific areas of both downside risks and upside opportunities related to climate change within both physical and transitional aspects.

This report complies with CARB guidance, and Imperative Logistics intends to enhance these disclosures over time toward alignment with IFRS S2. Imperative Logistics welcomes feedback from stakeholders, which can be submitted at this email address: marketing@imperativelogistics.com.

Boundaries & Desc. of Business Units

This report presents a comprehensive evaluation of climate-related risks and opportunities across all business units globally that are under Imperative Logistics' direct operational control. In addition to direct operations, the assessment considers potential risks and opportunities associated with key upstream suppliers and downstream customers, to the extent they relate to Imperative Logistics' direct activities.

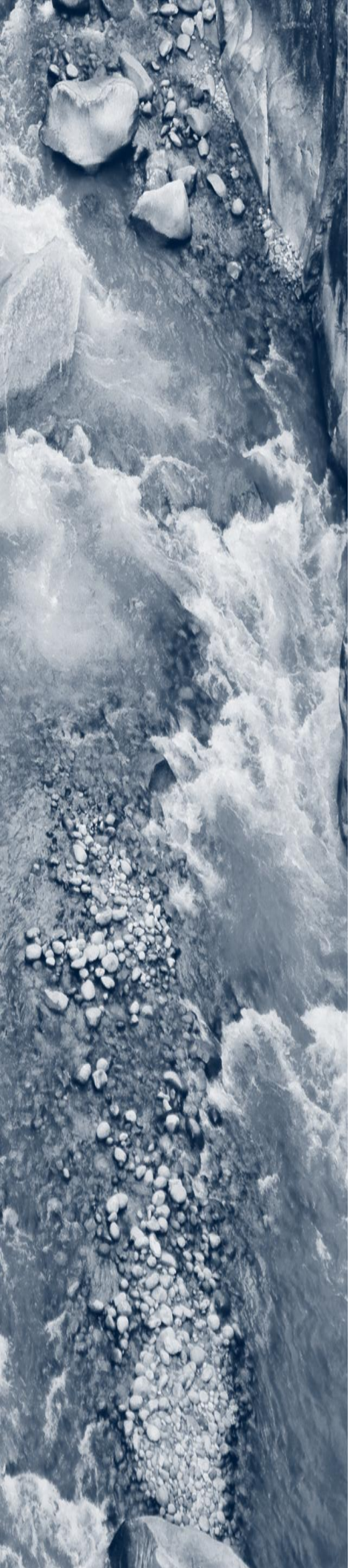
Imperative Logistics Group provides specialty logistics and supply chain services operating under five service lines: global freight forwarding, expedited services, U.S./Mexico cross-border logistics solutions, mission-critical domestic shipments, and fine arts and entertainment logistics. The scope of this report includes U.S. and Mexican direct operations.

Source(s): Taskforce for Climate-Related Disclosures

Defined Terminology

Terminology

TERM	DEFINITION
Climate Scenarios	A climate scenario is a modeled projection of future climate and socio-economic conditions that describes possible pathways for greenhouse gas (GHG) emissions, global temperature rise, physical climate impacts, and policy/market responses.
Physical Risks	Risks arising from the physical impacts of climate change. These can be acute (e.g., extreme weather events such as hurricanes, floods, wildfires) or chronic (e.g., long-term shifts such as sea-level rise, higher average temperatures).
Transition Risks	Risks related to the transition to a low-carbon economy, including policy and regulatory changes, carbon pricing, technological disruption, market shifts, reputational impacts, and litigation exposure.
Opportunities	Potential benefits from climate action, such as increased resource efficiency, adoption of low-emission energy sources, new products/services, and access to new markets or financing.
TCFD	Established by the Financial Stability Board in 2015, the Taskforce on Climate-Related Disclosure (TCFD) developed a framework for disclosing climate-related risks and opportunities across four pillars: Governance, Strategy, Risk Management, and Metrics & Targets.
IFRS Foundation	An international organization that oversees the development of financial reporting standards. It established the ISSB (International Sustainability Standards Board) in 2021 to create global sustainability disclosure standards, including IFRS S1 (general sustainability) and IFRS S2 (climate).
IFRS S2	A climate disclosure standard issued in 2023 by the International Sustainability Standards Board (ISSB) under the IFRS Foundation. IFRS S2 builds on TCFD, requiring more detailed and mandatory disclosures on governance, strategy, risks, and metrics, including Scope 1–3 GHG emissions.
ISSB	A standard-setting body under the IFRS Foundation responsible for developing comprehensive global sustainability disclosure standards. Its work now consolidates frameworks such as TCFD, SASB, and CDSB.
CARB	The California Air & Resources Board is California's state agency responsible for air quality and climate regulation. CARB is the implementing body for Senate Bill 261, which requires companies meeting certain thresholds to disclose climate-related financial risks.
SB 261	A state law requiring large companies doing business in California to disclose climate-related financial risks, recommends alignment with TCFD which has since been absorbed by IFRS.
IPCC	The United Nations Intergovernmental Panel on Climate Change body that provides scientific assessments of climate change, including emissions scenarios (RCPs, SSPs) that underpin global climate modeling.
IEA	The International Energy Agency is an international organization providing energy policy analysis and climate scenarios (e.g., Net Zero by 2050, Stated Policies Scenario) used to assess transition risks.
Probability	The likelihood that a specific climate-related risk will occur within a defined timeframe. Probability can be expressed qualitatively (e.g., low, medium, high) or quantitatively (e.g., % chance per year) and is typically informed by historical data, climate models, and scenario analysis.
Magnitude (Impact/ Severity)	The potential consequence or extent of damage if a climate-related risk materializes. Magnitude can relate to financial losses, operational disruption, reputational damage, or environmental impact, and is usually assessed relative to the organization's exposure and vulnerability.



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- Guidance on Report Introduction
- **Basis of Preparation, Exclusions, Uncertainties & assumptions**
- Governance
- Strategy
- Risk Management
- Metrics
- ISSB Index

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Basis of Preparation, Scope of Assessment, and Time Horizons

Basis of Preparation

This climate risk assessment was prepared in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and informed by emerging requirements from the California Air Resources Board (CARB), as outlined in Senate Bill 261.

This report addresses the TCFD disclosure items and reflects Imperative Logistics' efforts to begin aligning with IFRS S2 where possible.

Scope & Time Horizons

This assessment covers physical and transition risks as well as climate-related opportunities. Separate time horizons are applied for each: physical risks are assessed over longer periods because their impacts typically unfold over decades, while transition risks and opportunities are evaluated over shorter periods for analytical purposes, reflecting that the pace and nature of these risks and opportunities differ from physical impacts.

	Scope of assessment		Time Horizons
Physical Risks	**Acute:** • River/Surface Flooding • Landslide • Wildfire • Storm • Tropical Cyclones	• Drought • Storm Surge **Chronic:** • Subsidence • Sea Level Rise • Extreme Heat	**Short**: 0-3 Years • 2026 - 2029 **Med**: 3-10 Years • 2030-2036 **Long**: 10+ Years • 2036+
Transition Risks	• Policy & Legal • Technology • Market • Reputation		
Opportunities	• Resource Efficiency • Energy Source • Resilience • Markets • Products & Services	• Reputational Capital • Capital Flow & Financing	

Information on Climate Scenarios

Climate Scenarios used for assessment

This assessment uses two representative climate scenarios from the IPCC Shared Socioeconomic Pathways (SSPs):

SSP1-2.6 – A low-emissions scenario consistent with strong mitigation efforts and global warming limited to around 1.5–2°C by 2100. It represents a pathway with rapid decarbonization and significant transition activity.

- Rapid demand and adoption of low-carbon technologies.
- Characterized by **declining fossil fuel use and rapid growth** in renewable energy and electrification.
- Requires **significant policy intervention, including carbon pricing and regulation**, to stay on track.
- Associated with **major transition risks**, such as shifts in market demand, technology disruption, and evolving regulation.
- Results in **lower long-term physical climate impacts**, such as fewer extreme heat events and more manageable sea level rise.
- Aligns with the Paris Agreement goals of limiting warming to **below 2°C.**

SSP5-8.5 – A high-emissions "business-as-usual" scenario with continued reliance on fossil fuels, limited mitigation, and global warming exceeding 4°C by 2100. It represents a pathway with significant physical climate impacts

- Assumes **continued reliance on fossil fuels** (coal, oil, gas)
- Characterized by **high energy demand driven by rapid economic growth** and urbanization, with slower deployment of renewables.
- Reflects a world with **minimal policy action** on climate change
- Associated with slower and less disruptive transition risks, but **significantly higher physical risks** over time.
- Substantial **warming exceeding 4°C** by 2100, with higher frequency and intensity of storms, flooding, and major sea level rise.
- Presents significant challenges to global food systems, supply chains, and infrastructure resilience.

These scenarios provide a range of plausible futures, enabling the assessment to evaluate both the resilience of strategy under a low-carbon transition and potential impacts from more extreme physical climate change. They are illustrative and not forecasts, and results should be interpreted as a tool for strategic planning rather than predictive outcomes.

Source(s): IPCC

Limitations, Assumptions & Data Sources

Limitations & Assumptions

This assessment is based on currently available information and is subject to inherent uncertainties. It is intended to inform decision-making, not to serve as a predictive forecast.

- **Data limitations:** Availability, quality, and level of detail vary by risk category and time horizon, which may affect the precision of estimates
- **Assumptions:** The analysis relies on assumptions about future policy, market, and climate conditions, particularly regarding transition risks and the impacts of global warming on physical hazards. For consistency, the assessment assumes that current business operations and geographic footprint remain broadly stable, unless otherwise noted.
- **Purpose of assumptions:** These are used to provide a structured basis for analysis but should not be interpreted as forecasts.

Materiality and Financial impacts

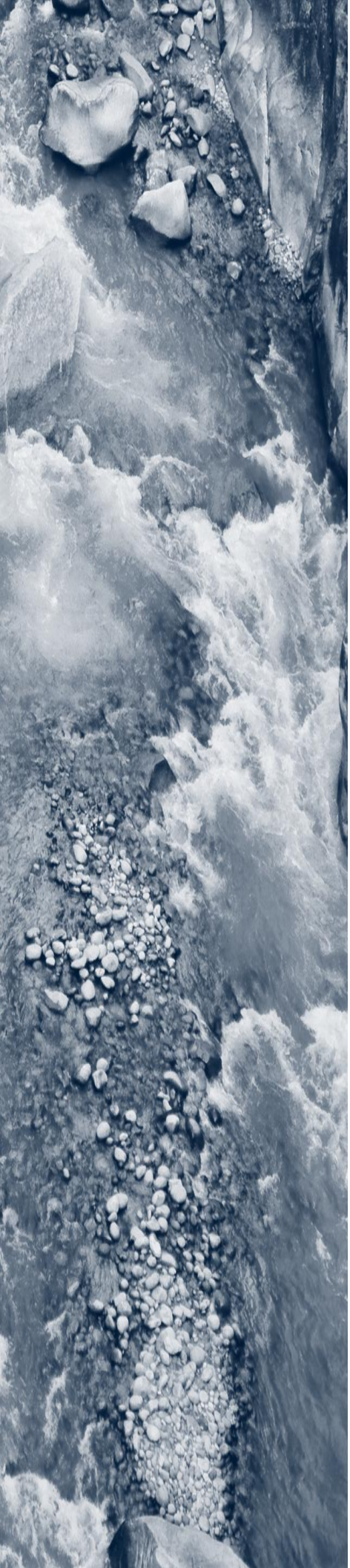
- Risks and opportunities included here were deemed material through internal metrics and risk management processes.
- Potential financial implications (revenues, costs, financing) of risks and opportunities were evaluated for their potential impact on annual EBITDA as well as long-term business resilience.

Data sources

The assessment is based on a combination of:

- **Internal company information**
- **Public disclosures**
- **Third-party climate and market data**

Both qualitative and quantitative inputs were used, including operational data, industry insights, and scenario-based climate analytics. These sources were selected to provide a comprehensive view of potential physical and transition risks, supporting the **materiality assessment** and integration into **risk management processes**.



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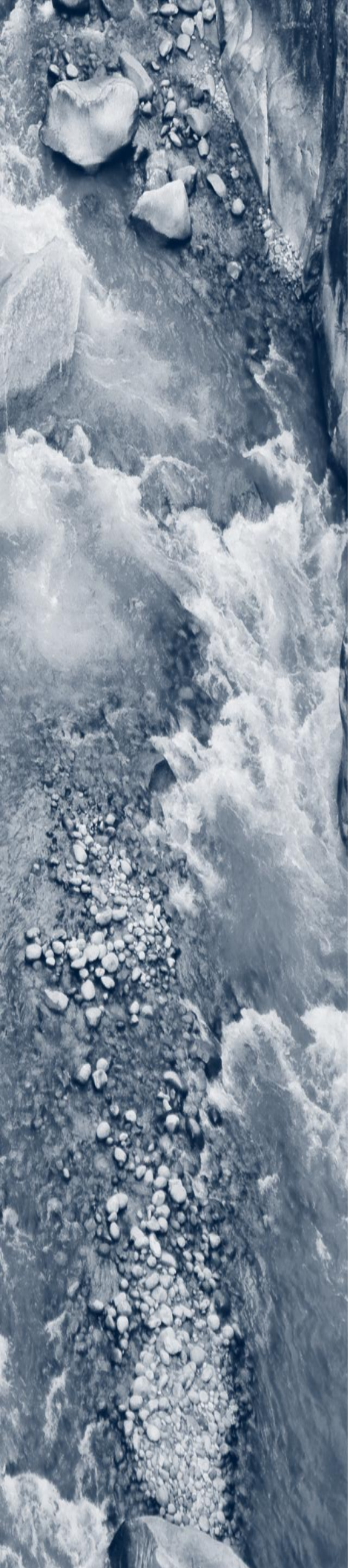
Governance Disclosure Topics

Describe Board Oversight of Climate Related Risks & Opportunities

Details of Imperative Logistics' Board of Directors are referenced with the governance section that is publicly available on our website. The company's Chief People and Marketing Officer has direct accountability for Sustainability and is a member of the Board of Directors. Overall sustainability metrics are reported to the board annually and this report will be reviewed with the Board of Directors as part of a broader discussion on the company's risk profile. As part of our ongoing commitment to strengthen our governance practices, Imperative Logistics will provide updates in future reporting cycles on how material, climate-related risks and opportunities are reviewed with the Board.

Describe management's role in assessing and managing climate-related risks and opportunities

Details of Imperative Logistics' Sustainability management oversight, are referenced with the governance section of the website. The identified material climate-related risks and opportunities in this report are currently being integrated into the existing processes for governance of other business risks and opportunities, namely the standing Risk and Ethics Committee which meets quarterly and includes: EVP Risk Management and Synergy, SVP Quality Management and Compliance, CEO, CFO, Chief Technology Officer, Chief People and Marketing Officer.



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Strategy: Summary of Material Risks & Opportunities

TRANSITION RISKS

Disclosed Risk	SSP 1-2.6		SSP 5-8.5		Timescale	Fin. Impact Type
	Probability	Severity	Probability	Severity		
Policy Emissions Cap Regulations and Pricing Mechanisms	HIGH	MAJOR	MED	MODERATE	Medium	Cost increase

1. Policy: Emissions Cap Regulations and Pricing Mechanisms

CONTEXT

Imperative Logistics faces a transition risk from emissions cap regulations and pricing mechanisms, which could impose direct costs on greenhouse gas emissions. For a business model reliant on fuel consumption, carbon pricing would directly impact Scope 1 emissions.

If implemented, this risk would create double cost exposure:

- Fuel taxes, already a significant expense and expected to rise under stricter climate policies.
- Carbon taxes on emissions from fuel combustion.

While fuel taxes are currently embedded in operations, they function as an indirect carbon tax. Adding explicit carbon pricing would compound costs, making it critical to monitor regulatory developments around these mechanisms.

IMPACT

Under **SSP 1-2.6**, the likelihood of Imperative Logistics being included in carbon pricing schemes is high, and the impact would be major. Aggressive climate policies would drive both higher fuel taxes and carbon taxes, creating a double taxation risk on Scope 1 emissions. This would significantly increase operating costs, compress margins, and reduce competitiveness, with cascading effects across the supply chain.

In contrast, **SSP 5-8.5** assumes slower policy action and continued reliance on fossil fuels. Carbon pricing may remain limited or delayed, but fuel taxes would still be necessary to manage emissions, and fossil fuel subsidies would persist. These factors maintain cost pressures from fuel taxes, though the severity and timing of impact would be less pronounced than under SSP 1-2.6.

The timing of these regulatory changes is uncertain but could occur within the medium term (3–10 years) in certain jurisdictions. The primary financial impact would be increased costs driven by taxation and compliance requirements.

Note(s):

Strategy: Adaptation and Mitigation of Material Transition Risks

Understanding Climate Related Risks

1. Policy: Emissions Cap Regulations and Pricing Mechanisms

RESILIENCE: ADAPTATION AND MITIGATION EFFORTS

While the timing and scope of carbon pricing remain uncertain, Imperative Logistics could consider a range of adaptation and mitigation approaches to reduce exposure to emissions-related costs. These options are exploratory and intended to provide flexibility should regulatory changes materialize:

- **Operational Efficiency**
  Explore opportunities to improve fleet fuel efficiency through advanced route planning and fuel optimization. These measures can help reduce fuel consumption and associated emissions without requiring major capital investment.
- **Alternative Fuels and Electrification**
  Assess the feasibility of transitioning portions of the fleet to low-carbon fuels (e.g., renewable diesel, biofuels) or electric vehicles as technology and infrastructure mature. This could be phased in gradually to align with market readiness and cost considerations.
- **Policy Monitoring and Engagement**
  Maintain active monitoring of regulatory developments across jurisdictions and engage with industry associations to advocate for fair treatment and avoid duplicative taxation. This includes staying informed on carbon pricing frameworks and fuel tax adjustments.

These measures do not represent firm commitments but outline potential pathways for resilience in response to evolving climate-related regulations.

Strategy: Details of Material Physical Risks

PHYSICAL RISKS

Disclosed Risk	SSP 1-2.6		SSP 5-8.5		Timescale	Fin. Impact Type
	Probability	Severity	Probability	Severity		
Acute Wildfire	HIGH	MODERATE	HIGH	MAJOR	Medium	Revenue & Asset Impact
Chronic Extreme Heat	MED	MODERATE	HIGH	MODERATE	Medium	Revenue & Asset Impact

2. Physical Risks: Acute, Wildfires

CONTEXT

Imperative Logistics operates warehouses and fleet assets in regions highly susceptible to wildfires. This exposure stems from nearby woodland areas and a projected rise in fire-weather days—periods marked by high temperatures, low humidity, and strong winds. Impacts may result from direct wildfire events or from heavy smoke originating in surrounding areas.

IMPACT

Under **SSP 1-2.6**, the probability of wildfire risk remains high, but severity is moderate due to stabilized and predictable conditions over the long term, preventing further escalation. Increased fire-weather days could impact operations in the near term but overall, the hazard risk plateaus.

Under **SSP 5-8.5**, Continued warming and aridity significantly increase fire-weather days, amplifying the likelihood of operational disruptions, asset damage, and higher insurance costs.

3. Physical Risks: Chronic, Extreme Heat

CONTEXT

Imperative Logistics faces chronic exposure to rising temperatures in certain operating regions. The risk is defined by the projected increase in extreme heat days, where sustained high temperatures can strain infrastructure, increase utility and maintenance costs for leased facilities, affect fleet performance, and reduce labor productivity at warehouses.

IMPACT

Under **SSP 1-2.6**, extreme heat days can raise utility costs for cooling leased facilities, maintenance expenses for fleets, and reducing labor productivity at warehouses. Severity is moderate and continues to decrease as mitigation efforts scale.

Under **SSP 5-8.5**, extreme heat becomes more frequent and prolonged, driving significant increases in energy demand, maintenance costs, and workforce strain. Severity is high, with impacts intensifying beyond the 10-year horizon.

Strategy: Adaptation and Mitigation of Material Physical Risks

PHYSICAL RISKS

RESILIENCE: ALIGNMENT OF ADAPTATION AND MITIGATION WITH STRATEGIC PRIORITIES

Although the impacts of acute hazards and chronic climate trends are difficult to predict, Imperative Logistics is exploring potential strategies to strengthen resilience and minimize operational disruptions:

Wildfire Risk

- **Emergency Preparedness and Business Continuity**
  Explore contingency planning for wildfire events, including evacuation protocols, backup power solutions, and alternative routing for fleet operations.
- **Insurance Strategy**
  Review insurance coverage options for leased facilities and fleet assets to ensure adequate protection against wildfire-related losses.
- **Site Selection and Risk Assessment**
  Incorporate wildfire susceptibility into future site selection criteria and operational planning to minimize exposure.

Extreme Heat Risk

- **Cooling and Energy Management**
  Assess opportunities to improve energy efficiency and cooling systems in leased facilities to manage rising utility costs during extreme heat events.
- **Fleet Maintenance and Performance**
  Evaluate maintenance schedules and equipment specifications to ensure fleet reliability under high-temperature conditions.
- **Workforce Safety and Productivity**
  Continue to enforce measures such as adjusted shift patterns, hydration protocols, and heat safety training to mitigate labor productivity impacts during heatwaves.

Cross-Cutting Measures

- **Scenario Planning**
  Integrate physical risk scenarios into operational and financial planning to understand potential cost implications and inform strategic decisions.
- **Stakeholder Engagement**
  Maintain dialogue with landlords, insurers, and industry groups to align on risk mitigation strategies and share best practices.

These measures focus on evaluating ways to mitigate both chronic and acute climate impacts. Imperative Logistics continues to monitor high-risk sites as part of its overall facility risk portfolio and aims to support efforts that help these locations improve resilience over time.

Strategy – Details of Opportunities

Understanding Climate Related Opportunities

Climate Change Related Risks	SSP 1-2.6		SSP 5-8.5		Timescale	Fin. Benefit
	Probability	Magnitude	Probability	Magnitude		
Opportunity						
Resource Efficiency	HIGH	MODERATE	LOW	MINOR	**Medium**	**Cost Decrease**

1. Opportunity: Resource Efficiency, Use of Efficient Transport Methods

CONTEXT

Imperative Logistics is in the early stages of exploring a pilot program to introduce electric fleet vehicles in a specific market. This initiative reflects a strategic opportunity to adopt more efficient transport methods and leverage low-emission energy sources. The pilot would assess operational feasibility, infrastructure requirements, and potential benefits such as cost efficiency and emissions reduction. Insights from this pilot could inform decisions on scaling electrification across other markets.

SCALE

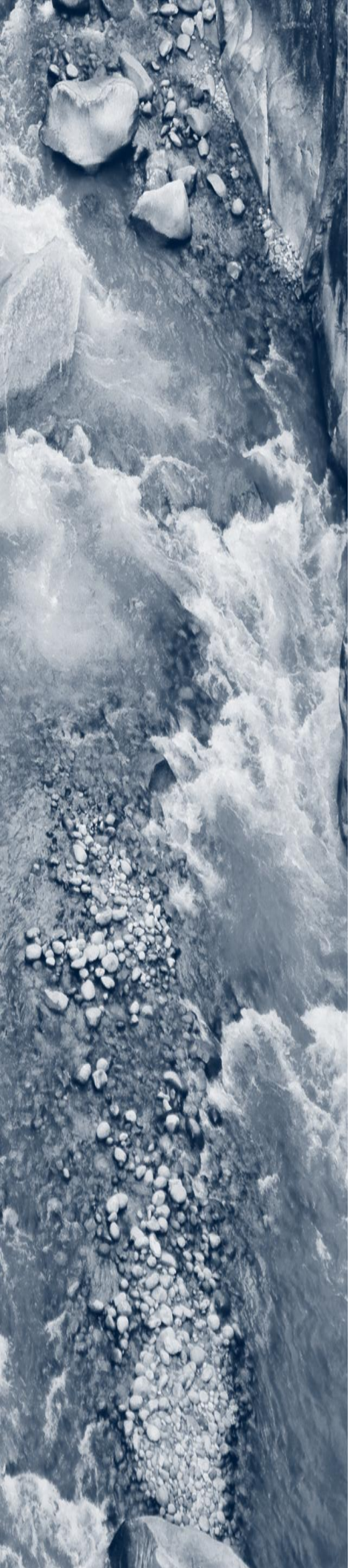
A full fleet transition in the short term is not feasible due to infrastructure limitations and technology availability. However, under **SSP 1-2.6**, the probability and feasibility of expansion increase significantly, supported by strong regulatory incentives and accelerated investment in charging infrastructure. Under **SSP 5-8.5**, the magnitude of this opportunity remains limited, even if the pilot demonstrates cost savings, as slower policy action and continued fossil fuel reliance constrain infrastructure development.

STRATEGIC PRIORITIES CONCERNING RESOURCE EFFICIENCY

This opportunity aligns with Imperative's broader strategy to manage carbon pricing risks and improve operational efficiency. Potential benefits could include:

- **Fuel Cost Savings:** Reduced reliance on conventional fuels lowers exposure to fuel price volatility and future carbon-related costs.
- **Fleet Modernization:** Electrification supports long-term efficiency and positions Imperative for compliance with emerging emissions standards.
- **Market Access:** Growing demand for low-carbon logistics solutions could open new markets and strengthen competitive positioning.

While the pilot is exploratory, successful implementation could create a foundation for broader adoption and long-term resilience.



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- TCFD: Governance
- TCFD: Strategy
- **TCFD: Risk Management**
- TCFD: Metrics
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Risk Management disclosure topics

Identifying and assessing climate opportunities and risks

Imperative Logistics – in partnership with a third-party advisor – conducted a structured climate assessment in 2025 to identify and evaluate climate-related risks and opportunities. This assessment included a screening for potential risks, evaluating probability and magnitude of identified risks, and review with senior leadership to finalize the results.

Members of cross-functional governance bodies responsible for oversight of enterprise risk and sustainability reviewed and provided input to ensure alignment and consistency with practices across the organization. In parallel, business unit representatives contributed tangible examples and operational context to help evaluate how climate-related risks could manifest across different parts of the organization.

Details on the methodology for risk identification including the definitions of time horizon, scope of assessment, and scenarios used for evaluation can be found on pages 6-8 under the respective sections

Processes for managing climate-related risks

Imperative Logistics Group's Risk and Ethics Committee is evaluating the findings of the completed climate risk assessment and working to formalize processes for identifying, assessing, and managing material climate-related risks. Oversight of this process rests with senior management through the Committee, which provides a report to the Board of Directors.

Operational leadership will be responsible for incorporating climate-related risk identification and response measures into day-to-day decision-making, based on the guidance and recommendations of the Risk and Ethics Committee.

Following completion of the climate risk assessment, the Committee is beginning to develop standardized procedures for ongoing risk evaluation, escalation pathways, and documentation to ensure climate risk management is aligned with the company's broader strategic, financial, and operational risk processes. Future disclosures will provide updates as these management processes are implemented and refined.

Risk Management disclosure topics

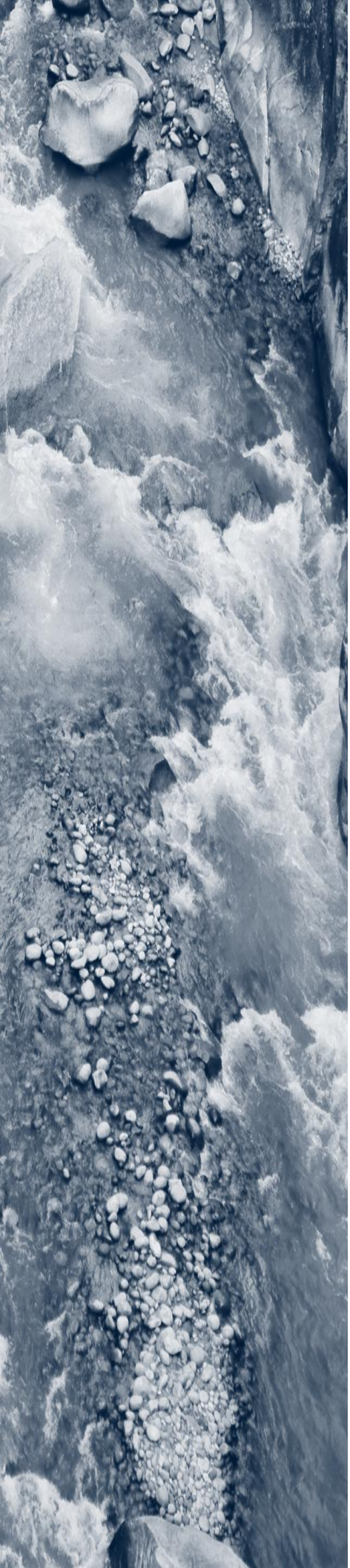
Integration into overall risk management

Imperative Logistics Group has an established Risk and Ethics committee that oversees the following:

- Business continuity risk
- Cyber security risk
- Legal and compliance risk
- Reputational and brand risk

This body meets quarterly and provides an annual risk registry and profile assessment to the Board of Directors.

The identified climate risks are expected to be incorporated into this enterprise-wide risk registry and evaluated using the same likelihood and impact criteria as other key risks. This Committee will take the same approach to oversight, management, and identification of climate-specific risks as it does for other risk categories. Future disclosures will reflect progress on integrating and harmonizing climate-related risks and opportunities within the company's overall risk management framework.



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Metrics and Targets Disclosure Topics

Metrics used to assess risks & opportunities

The most significant metrics used in assessing risks and opportunities are the financial impacts posed by risks and opportunities, looking at revenues, costs, and profitability.

Imperative Logistics also tracks climate-related risks and opportunities using a combination of regulatory, operational, and stakeholder metrics. This includes monitoring climate-related regulations that are in progress, passed, or under review; evaluating customer and supplier requests related to climate expectations; tracking impacts of weather events and supply chain disruptions; and assessing evolving sector standards and disclosure guidance. Imperative Logistics incorporates feedback from customers, investors, suppliers, and other stakeholders is incorporated to ensure identified risks and opportunities remain relevant and aligned with business priorities.

Imperative Logistics applies metrics that capture both external and internal drivers. These include monitoring regulatory developments, customer and supplier requests, sector guidance and disclosure standards, and stakeholder input. Operational metrics, such as weather-related disruptions and supply chain impacts, are also tracked to evaluate exposure and inform business resilience planning.

Metrics and Targets Disclosure Topics

Disclose Scope 1, 2 & 3 Emissions

Imperative Logistics Group reports and discloses specific details of Scope 1, 2 & 3 emissions through CDP and EcoVadis currently but have attached a summary of emissions from 2024.

	CY 2024 Reported Value
Scope 1	**2,700** MT CO2e
Scope 2 (MB)	**448** MT CO2e
Scope 2 (LB)	**406** MT CO2e
Scope 3*	**128,521** MT CO2e

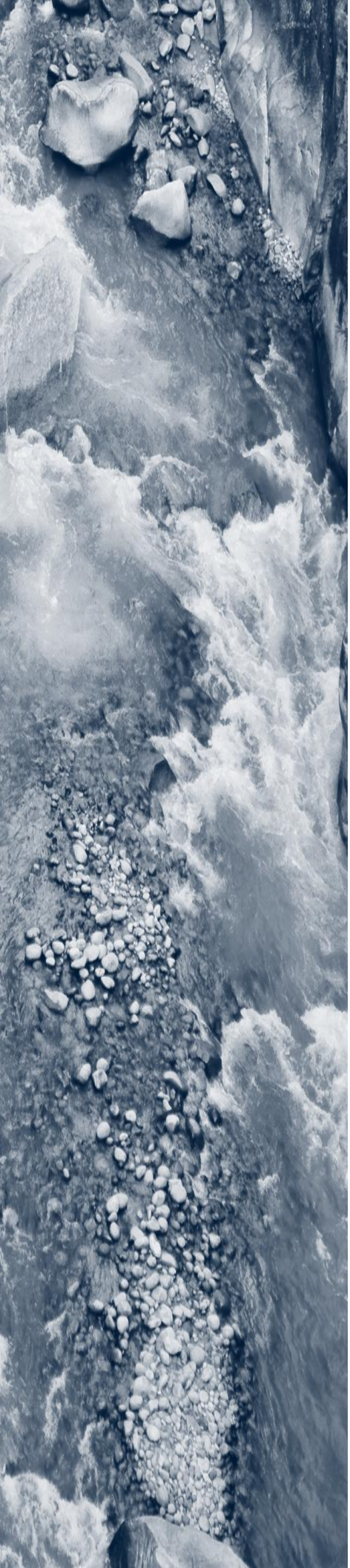
Imperative Logistics Group will continue to disclose emissions in future cycles and provide updates with any methodological or operational boundary changes that occur.

Disclose targets & performance against targets

Imperative Logistics Group has not yet established formal greenhouse gas (GHG) emission reduction targets. As such, no specific reduction initiatives or performance outcomes were mapped or implemented during the reporting year.

The company is actively advancing its ESG program, with plans to set emission reduction targets in alignment with the **Science Based Targets initiative (SBTi).** In parallel, Imperative Logistics Group is evaluating the United Nations Sustainable Development Goals (UN SDGs) to identify those most relevant to its operations and industry.

Progress toward establishing emission reduction targets and related initiatives will be reported in future disclosure cycles.



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TCFD-Alignment

Governance	Page	Progress
A. Describe the board's oversight of climate-related risks and opportunities	10	C
B. Describe the management's role in assessing and managing climate-related risks and opportunities	10	C
Strategy		
A. Describe the climate related risks and opportunities the organization has identified over the short, medium and long-term	12-16	C
B. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	12-16	C
C. Describe the resilience of the organization's strategy, taking into-consideration different climate-related scenarios	12-16	C
Risk Management		
A. Describe the organizations processes for identifying and assessing climate-related risks	18-19	C
B. Describe the organizations processes for managing climate-related risks	18-19	C
C. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organizations overall risk management	18-19	C
Metrics & Targets		
A. Describe the metrics used by the organizations to assess climate-related risks and opportunities in line with its strategy and risk management process	21-22	C
B. Disclose Scope 1, 2 and if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks	21-22	C
C. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	21-22	PC

C Consistent with TCFD recommendations

PC Partially consistent with TCFD recommendations

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