

2024

ESG Analyst Download

MAY 2025



Introduction

This California Water Service Group (Group or the Company) 2024 ESG Analyst Download supplements the information contained in Group's 2024 Sustainability Report and provides what we believe to be key data that is relevant for our stakeholders.

All data is reported at a Group-wide level—including California Water Service (Cal Water), Hawaii Water Service (Hawaii Water), New Mexico Water Service (New Mexico Water), and Washington Water Service (Washington Water)—unless otherwise noted. Since Texas Water Service (Texas Water) is a holding company and does not have full ownership of BVRT, Texas Water operations are not included.

If historical data is unavailable for a metric, this is the first year we are aggregating or reporting the data, we do not report on trended data for that metric, or we are working to refine our methodology and plan to disclose the metric in future reporting.

For any questions regarding our ESG metrics, please contact us at sustainability@calwater.com.



This ESG Analyst Download is intended to highlight some of the Company's sustainability activities from January 1 to December 31, 2024; it is not a comprehensive description or representation of all of the Company's sustainability activities during that time.

This 2024 Sustainability Report and ESG Analyst Download (collectively the "2024 ESG Disclosures") contain forward-looking statements within the meaning established by the Private Securities Litigation Reform Act of 1995. The forward-looking statements in the 2024 ESG Disclosures include the Company's objectives, commitments, goals, targets, progress, or expectations with respect to ESG, sustainability, and corporate social responsibility matters, and business risks, opportunities, and plans and are not intended to create legal rights or obligations. Because they are aspirational and are based upon currently available information, expectations, and projections, they are subject to various risks and uncertainties, including limitations on our ability to make ESG investments without the support of our regulators, including the California Public Utilities Commission, changes in federal and state governmental and regulatory priorities and policies, and evolving stakeholder expectations and legal and regulatory requirements, and actual results may differ. Because of this, the Company advises all interested parties to carefully read and understand the Company's disclosure on risks and uncertainties found in Forms 10-K, 10-Q, and other reports filed with the Securities and Exchange Commission ("SEC"). The Company undertakes no obligation to update any forward-looking or other statements, whether as a result of new information, future events, or otherwise, and notwithstanding any historical practice of doing so. The Company may determine to adjust any objectives, goals, and targets or establish new ones to reflect changes in our business.

Historical, current, and forward-looking ESG-related statements and data in the 2024 ESG Disclosures may be based on standards for measuring progress that are still developing, controls and processes that continue to evolve, data or representations from third parties, and assumptions that are subject to change in the future. The information included in, and any issues identified as material for purposes of the 2024 ESG Disclosures may not be considered material to us, our investors or other stakeholders, or required to be reported in our filings for SEC other mandatory reporting purposes, and the use of the term "material" in the 2024 ESG Disclosures is distinct from, and should not be confused with, such term as defined for SEC or other mandatory reporting purposes.

Due to the inherent uncertainty and limitations in measuring greenhouse gas (GHG) emissions under the calculation methodologies used in the preparation of such data, all GHG emissions or references to GHG emissions in the 2024 ESG Disclosures are estimates. There may also be differences in the manner that third parties calculate or report GHG emissions compared to the Company, which means that third-party data or methodologies may not be comparable to our data or methodologies.

Website references and hyperlinks throughout the 2024 ESG Disclosures are provided for convenience only, and the content on the referenced third-party websites is not incorporated by reference into the 2024 ESG Disclosures, nor does it constitute a part of the 2024 ESG Disclosures. The Company assumes no liability for the content contained on the referenced third-party websites.

Environmental

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Energy and Emissions¹					
Total energy consumption, by energy type (GJ) ²	761,053	730,201	701,258	752,400	SASB IF-WU-130a.1 GRI 302-1
Diesel ³	20,432	20,790	19,706	19,335	
Gasoline ⁴	78,050	68,902	79,619	81,015	
Natural Gas	3,812	4,936	5,167	3,777	
Propane	414	620	730	1,221	
Grid electricity	657,803	567,896	498,832	551,696	
Renewable ⁵	541	67,058	97,205	95,356	
Total energy consumption, by state (GJ) ⁶	761,053	730,201	701,258	752,400	SASB IF-WU-130a.1 GRI 302-1
Cal Water ⁷	593,992	557,532	525,889	571,150	
Hawaii Water ⁸	106,428	111,835	110,281	115,141	
New Mexico Water ⁹	12,096	13,603	14,359	14,975	
Washington Water ¹⁰	48,536	47,231	50,728	51,134	
Percentage of energy consumption supplied from grid electricity ¹¹	86.4%	77.8%	71.1%	73.3%	SASB IF-WU-130a.1
Percentage of energy consumption that was renewable energy ¹²	0.1%	9.2%	13.9%	12.7%	SASB IF-WU-130a.1 GRI 302-1
Total energy consumption intensity per USD million operating revenue (GJ / USD million) ¹³	962	863	882	726	GRI 302-3
Total biogenic GHG emissions, by source (metric tons CO ₂ e) ¹⁴	362	437	57,386	72,300	GRI 305-1
Biogenic GHG emissions (California Water Service Group process and fugitive emissions) ¹⁵	362	437	815	1,195	
Biogenic GHG emissions (California Water Service renewable diesel emissions) ¹⁶	—	—	—	22	
Biogenic GHG emissions (third-party wastewater treatment) ¹⁷	—	—	57,386	71,083	
Total biogenic GHG emissions, by state (metric tons CO ₂ e) ¹⁸	362	437	58,200	72,300	GRI 305-1
Cal Water ¹⁹	—	—	54,733	67,821	
Hawaii Water ²⁰	289	337	3,112	4,005	
New Mexico Water	41	62	346	465	
Washington Water	31	38	9	9	
Total Outside of Scope Emissions ²¹	24	46	67	54	

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Energy and Emissions¹					
Total Scope 1 (direct) GHG emissions, by state (metric tons CO ₂ e) ²²	8,357	7,942	8,231	8,543	GRI 305-1
Cal Water ²³	5,929	5,378	5,962	5,983	
Hawaii Water ²⁴	1,000	1,034	1,047	1,182	
New Mexico Water ²⁵	312	325	380	381	
Washington Water ²⁶	1,116	1,204	842	997	
Total Scope 2 (energy indirect/electricity) GHG emissions, location-based, by state (metric tons CO ₂ e) ²⁷	51,730	51,823	47,221	46,811	GRI 305-2
Cal Water ²⁸	32,964	32,187	27,631	26,802	
Hawaii Water ²⁹	14,789	15,509	15,421	15,808	
New Mexico Water	1,035	1,129	1,093	1,103	
Washington Water ²⁹	2,941	2,999	3,077	3,097	
Total Scope 2 (energy indirect/electricity) GHG emissions, market-based, by state (metric tons CO ₂ e) ³⁰	45,789	36,004	30,264	32,859	GRI 305-2
Cal Water ³¹	22,857	13,848	10,631	12,963	
Hawaii Water ³²	21,181	19,553	17,229	17,477	
New Mexico Water	1,231	1,487	1,251	1,313	
Washington Water ³³	520	1,116	1,153	1,105	
Percent change in Scope 1 and 2 market-based GHG emissions from previous year ³⁴	—	-18.8%	-12.4%	7.6%	GRI 305-5
Percent change in Scope 1 and 2 market-based GHG emissions from base year (2021) ³⁵	—	-18.8%	-28.9%	-23.5%	GRI 305-5
Scope 1 and 2 water production-related GHG emissions intensity of water produced (metric tons CO ₂ e / AF) ³⁶	0.12	0.10	0.09	0.08	GRI 305-4
Total Scope 3 GHG emissions, by state (metric tons CO ₂ e) ³⁷					GRI 305-3
Cal Water ³⁸	202,854	186,744	316,091	369,257	
Hawaii Water ³⁹	7,898	8,042	19,907	27,659	
New Mexico Water	1,383	1,600	2,886	3,584	
Washington Water	1,740	2,393	47,388	53,223	

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Energy and Emissions¹					
Breakdown of GHG Emissions, by activity (metric tons CO ₂ e) ⁴⁰					
Scope 1					GRI 305-1
Diesel ⁴¹	1,444	1,469	1,393	1,366	
Gasoline ⁴²	5,422	4,787	5,531	5,627	
Natural Gas	192	248	260	190	
Propane	25	37	44	73	
Refrigerant ⁴³	7	3	33	117	
Wastewater treatment ⁴⁴	1,267	1,397	969	1,170	
Scope 2					GRI 305-2
Electricity (location-based) ⁴⁵	51,730	51,823	47,221	46,811	
Electricity (market-based) ⁴⁶	45,789	36,004	30,264	32,859	
Scope 3, Total ⁴⁷	213,874	198,780	386,272	465,895	GRI 305-3
Category 1: Purchased Goods and Services	55,181	54,972	48,632	63,890	
Category 2: Capital Goods	67,550	64,300	71,523	81,984	
Category 3: Fuel-and Energy-Related Activities ⁴⁸	—	—	12,237	14,452	
Category 4: Upstream Transportation and Distribution	—	—	727	716	
Category 5: Waste Generated in Operations ⁴⁹	4,987	5,725	1,881	9,093	
Category 6: Business Travel ⁵⁰	—	—	462	288	
Category 7: Employee Commuting	—	—	3,947	3,377	
Category 9: Downstream Transportation and Distribution ⁵¹	—	—	26	25	
Category 12: End-of-Life Treatment of Sold Products ⁵²	86,156	73,783	246,782	279,544	
Category 13: Downstream Leased Assets ⁵³	—	—	54	353	
Category 15: Investments ⁵⁴	—	—	—	12,172	
Reliable Water Supply					
Total water sourced, by source type (thousand m ³) ⁵⁵	418,358	402,285	389,490	412,105	SASB IF-WU-000.B GRI 303-3
Percentage from wells (groundwater)	47.5%	48.5%	48.9%	50.1%	
Percentage from purchased water	48.5%	45.4%	44.4%	43.8%	
Percentage from surface water	4.0%	3.7%	4.2%	3.8%	
Percentage from recycled water	—	2.4%	2.4%	2.3%	

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Reliable Water Supply					
Volume of groundwater sourced in California from regions with High or Extremely High Baseline Water Stress (thousand m ³) ⁵⁶	—	—	121,586	122,159	SASB IF-WU-440a.1 GRI 303-3
Percentage of groundwater (out of total groundwater sourced) in California from regions with High or Extremely High Baseline Water Stress	—	—	70%	71%	
Total volume of recycled water delivered to customers (thousand m ³) ⁵⁷	9,052	9,399	9,851	8,993	SASB IF-WU-440a.2
Percentage of recycled water out of total water delivered to customers ⁵⁷	2.4%	2.6%	2.8%	2.5%	
Water System Resilience					
Total length of water mains (supply and distribution lines) (km) ⁵⁸	12,524	12,658	12,767	12,881	SASB IF-WU-000.E
Total length of sewer pipe (sewer collection main) (km) ⁵⁸	165	171	182	202	
Volume of non-revenue real water losses (thousand m ³) ⁵⁹	16,464	19,035	19,254	21,037	SASB IF-WU-140a.2
Total investments in water system infrastructure (USD million) ⁶⁰	293.2	327.8	383.7	471.0	
Average water main replacement rate for Cal Water ⁶¹	0.5%	0.4%	0.5%	0.5%	SASB IF-WU-140a.1
Unplanned service disruptions and customers affected, by duration ⁶²					SASB IF-WU-450a.3
Number of unplanned service disruptions for which a boil-water advisory was issued – duration under 4 hours	6	4	2	10	
Number of customer connections affected	711	175	155	196	
Number of unplanned service disruptions for which a boil-water advisory was issued – duration between 4 and 12 hours	0	0	0	22	
Number of customer connections affected	0	0	0	2,781	
Number of unplanned service disruptions for which a boil-water advisory was issued – duration 12 hours or more	0	0	0	1	
Number of customer connections affected	0	0	0	1,300	
End-Use Conservation					
Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience	100%	100%	100%	100%	SASB IF-WU-420a.1
Total annual customer water savings from efficiency measures implemented in the reporting year (m ³) ⁶³	180,800	680,500	358,200	64,100	SASB IF-WU-420a.2
Dollar amount invested in water conservation rebates and programs for customers (USD million) ⁶⁴	—	6.1	4.4	2.0	
Total water delivered to customers, by customer type (thousand m ³) ⁶⁵	384,000	366,700	353,600	365,600	SASB IF-WU-000.C
Residential customers ⁶⁶	248,600	233,400	223,000	232,700	
Commercial customers ⁶⁷	93,500	93,700	92,300	93,100	
Industrial customers	17,300	16,100	16,500	16,700	
All other customers	24,600	23,500	21,800	23,100	

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Environmental Management, Compliance, and Stewardship					
Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations ⁶⁸	1	1	1	0	SASB IF-WU-140b.1 GRI 2-27
Average volume of sanitary sewer wastewater treated per day, by state (m ³ per day)	5,641	6,586	6,663	7,937	SASB IF-WU-000.D
Cal Water ⁶⁹	0	0	0	0	
Hawaii Water	4,065	5,148	5,152	6,536	
New Mexico Water	1,387	1,287	1,397	1,325	
Washington Water	189	151	114	76	
Average volume of stormwater wastewater treated per day (m ³ per day)	0	0	0	0	
Average volume of combined sewer wastewater treated per day (m ³ per day)	0	0	0	0	
Total wastewater treatment capacity located in 100-year flood zones (m ³ per day)	0	0	0	0	SASB IF-WU-450a.1
Number of sanitary sewer overflows (SSOs) ⁷⁰	6	3	3	5	SASB IF-WU-450a.2
Volume of sewage discharged to the environment through SSOs (m ³)	1,788	12	9	12	
Total volume of hazardous waste generated (metric tons) ⁷¹	391	369	280	292	GRI 306-3

¹ GJ = gigajoule. CO₂e = carbon dioxide equivalent. AF = acre-foot. GHG = greenhouse gas. The information in this footnote and the following footnotes refers specifically to the data for 2021 through 2024. Greenhouse gas emissions is a term used broadly to represent the seven gases listed in the United Nations Framework Convention on Climate Change reporting guidelines and Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). Our GHG emissions inventory is conducted in alignment with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), GHG Protocol Scope 2 Guidance, and Corporate Value Chain (Scope 3) Accounting and Reporting Standard, collectively referred to as the "GHG Protocol." California Water Service Group applied the operational control approach to define our GHG reporting boundary, meaning that we have accounted for emissions only from operations where Group has the full authority to introduce and implement its operating policies, pursuant to the GHG Protocol. Numbers presented herein may not sum to the provided totals due to rounding. Reported emissions for 2021-2023 reflect the Intergovernmental Panel on Climate Change (IPCC) 4th Assessment Report Global Warming Potentials (GWPs) and reported emissions for 2024 reflect IPCC 5th Assessment Report GWPs. Group pursued limited level verification in accordance with the International Auditing and Assurance Standards Board (IAASB) International Standard for Assurance Engagements (ISAE) 3000 (Revised) of its 2021-2023 Scope 1 and 2 GHG emissions inventories in 2024 after conducting

an assurance readiness review process. As part of this process and findings from verification, Group has restated its energy consumption, biogenic emissions, and Scope 1 and Scope 2 (market- and location-based) GHG emissions for 2021-2023 and provided updated, verified values per the [Verification Statement](#) issued by DNV Business Assurance USA, Inc., dated December 4, 2024. In addition, Scope 3 values for Category 3 (Fuel-and Energy-Related Activities) and Category 5 (Waste Generated in Operations) have also been updated due to changes in changes to verified Scope 1 and 2 activity data used to calculate these Scope 3 GHG emissions categories. Verified values resulted in restatements of previously reported values broken down by source, scope, and location and are noted for each data point, where applicable, below.

- ² Total energy consumption reflects the total amount of energy directly consumed by Group during the reporting period, in alignment with the Sustainability Accounting Standards Board (SASB) Water Utilities and Services Industry Standard. The data includes energy purchased from sources external to Group (e.g., direct natural gas and fuel usage or purchased electricity) and self-generated energy (e.g., renewable power sources). The 2021 and 2023 energy consumption data breakdowns for diesel, gasoline, and grid electricity have been restated to reflect verified values for 2021-2023.
- ³ Restated with verified 2021-2023 values.
- ⁴ Restated with verified 2021-2023 values.

⁵ Consumption values for renewable energy only include renewable energy from an electric utility green tariff; Cal Water's owned on-site solar system in Chico, California, for which Cal Water retains the renewable energy credits, or renewable attributes; and renewable diesel. Other renewable energy generation or purchases, such as the energy from the hydroturbines in California and Hawaii, the wind turbine in Hawaii, and electricity purchased from Community Choice Aggregators with higher percentages of renewable power, are not considered renewable consumption by Group because renewable energy credits are either not generated or not retained by Group. To learn more about our efforts to increase the use of renewables in our energy portfolio, please see the Energy and Emissions section of our [2024 Sustainability Report](#).

- ⁶ The energy consumption data breakdowns by state below have been restated to reflect verified values.
- ⁷ Restated with verified 2021-2023 values.
- ⁸ Restated with verified 2022-2023 values.
- ⁹ Restated with verified 2023 values.
- ¹⁰ Restated with verified 2021-2023 values.
- ¹¹ Restated with 2021-2023 verified values. In alignment with the SASB Water Utilities and Services Industry Standard, this metric is calculated by dividing our energy consumption supplied from purchased grid electricity by our total energy consumption.

¹² Restated with 2022 verified values. In alignment with the SASB Water Utilities and Services Industry Standard, this metric is calculated by dividing our renewable energy consumption by our total energy consumption. As of 2024, this metric also includes renewable diesel in addition to renewable electricity consumption.

¹³ Restated with 2021-2023 verified values.

¹⁴ Biogenic GHG emissions refers to emissions from biological degradation of organic material, specifically organic matter, and sewage, in wastewater from wastewater treatment operations owned or controlled by Group and third-party treatment of wastewater from Group's sold product. According to the International Panel on Climate Change: 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 6: Wastewater, these carbon dioxide emissions from organic matter and sewage in wastewater are considered wholly biogenic and are represented outside of Group's Scope 1, 2 and 3 GHG emissions inventory. Restated with 2021-2022 verified values. The 2023 value has been restated due to refinements and improvements to calculating sludge mass. In implementing these refinements, Group has revised 2023 values due to the methodological nature and relative magnitude of the updated approach. These methodological changes are reflected in 2024 values and will be applied in Group's calculations moving forward. Group implemented two improvements in its 2023 biogenic GHG emissions inventory that are not reflected in the data disclosed herein for the 2021 and 2022 reporting years: an improved methodology for reporting sludge volumes associated with Hawaii Water's wastewater treatment operations, and the addition of biogenic GHG emissions resulting from process emissions due to third-party treatment of wastewater from Group's sold product. Therefore, 2023, and 2024 data for total biogenic GHG emissions is not directly comparable to 2021 and 2022 data.

¹⁵ Restated with 2021-2022 verified values.

¹⁶ This metric includes biogenic GHG emissions associated with California Water Service renewable diesel consumption. This fuel source was introduced per California Air Resources Board (CARB) requirements in 2024.

¹⁷ The 2023 value has been restated due to refinements and improvements to calculating sludge mass. In implementing these refinements, Group has revised 2023 values due to the methodological nature and relative magnitude of the updated approach. These methodological changes are reflected in 2024 values and will be applied in Group's calculations moving forward.

¹⁸ Biogenic GHG emissions refer to emissions from biological degradation of organic material, specifically organic matter and sewage, in wastewater from wastewater treatment operations owned or controlled by Group and third-party treatment of wastewater from Group's sold product. According to the International Panel on Climate Change: 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 6: Wastewater, these carbon dioxide emissions from organic matter and sewage in wastewater are considered wholly biogenic and are represented outside of Group's Scope 1, 2 and 3 GHG emissions inventory. Restated with 2021-2022 verified values. The

2023 value has been restated due to refinements and improvements to calculating sludge mass. In implementing these refinements, Group has revised 2023 values due to the methodological nature and relative magnitude of the updated approach. These methodological changes are reflected in 2024 values and will be applied in Group's calculations moving forward. Group implemented two improvements in its 2023 biogenic GHG emissions inventory that are not reflected in the data disclosed herein for the 2021 and 2022 reporting years: an improved methodology for reporting sludge volumes associated with Hawaii Water's wastewater treatment operations, and the addition of biogenic GHG emissions resulting from process emissions due to third-party treatment of wastewater from Group's sold product. Therefore, 2023, and 2024 data for total biogenic GHG emissions is not directly comparable to 2021 and 2022 data.

¹⁹ Due to the methodological change described in footnote 18 above, biogenic emissions from third-party wastewater treatment of Cal Water's sold product are reported from 2023 forward. The 2023 value has been restated due to refinements and improvements to calculating sludge mass. In implementing these refinements, Group has revised 2023 values due to the methodological nature and relative magnitude of the updated approach. These methodological changes are reflected in 2024 values and will be applied in Group's calculations moving forward.

²⁰ Restated with verified 2021-2022 values. The 2023 value has been restated due to refinements and improvements to calculating sludge mass. In implementing these refinements, Group has revised 2023 values due to the methodological nature and relative magnitude of the updated approach. These methodological changes are reflected in 2024 values and will be applied in Group's calculations moving forward.

²¹ Emissions from R-22 refrigerant are reported separately and not as part of the Scope 1 inventory. These refrigerants are being phased out of manufacture and use in the United States in accordance with the Clean Air Act Amendments of 1990 (Title VI) and the Montreal Protocol.

²² Restated with verified 2021-2023 values. Scope 1 emissions refers to direct GHG emissions from sources owned or controlled by Group. The primary emissions sources reflected in our Scope 1 emissions include natural gas, stationary and mobile fuel combustion, methane and nitrous oxide process emissions from wastewater treatment, and refrigerant emissions. See the "Total GHG emissions, by activity" disclosures herein for additional details and material data exceptions for each reported Scope 1 GHG emissions activity

²³ Restated with verified 2021-2023 values.

²⁴ Restated with verified 2021-2023 values.

²⁵ Restated with verified 2022 values.

²⁶ Restated with verified 2022-2023 values.

²⁷ Restated with verified 2021-2023 values. Scope 2 emissions refers to indirect GHG emissions from the generation of purchased electricity that is consumed in Group's owned or controlled equipment or operations. We have calculated Scope 2 emissions with both market-based and location-based methodologies in alignment with the GHG Protocol Scope 2 Guidance's "dual reporting" requirement.

²⁸ Restated with verified 2022-2023 values.

²⁹ Restated with verified 2021 values.

³⁰ Restated with verified 2021-2023 values. Scope 2 emissions refers to indirect GHG emissions from the generation of purchased electricity that is consumed in Group's owned or controlled equipment or operations. We have calculated Scope 2 emissions with both market-based and location-based methodologies in alignment with the GHG Protocol Scope 2 Guidance's "dual reporting" requirement.

³¹ Restated with verified 2021-2023 values.

³² Restated with verified 2021-2022 values.

³³ Restated with verified 2021 values.

³⁴ Restated with verified 2021-2023 values. Data includes percent change in total Scope 1 and 2 GHG emissions year-over-year utilizing the market-based accounting approach. The primary drivers of the increase in GHG emissions from 2023 to 2024 were increased electricity consumption, increases in several market-based emission factors, and increased wastewater treatment volumes. From 2022 to 2023, the primary drivers of the decrease in emissions were increased consumption of renewable energy sourced through Cal Water's enrollment in an electric utility green tariff program and the reduction in the market-based electricity emissions factor for electricity consumption in Hawaii. The primary drivers of the decrease in GHG emissions from 2021 to 2022 were Cal Water's enrollment in an electric utility green tariff program and reduced market-based electricity emission factors for one of Cal Water's electric utility providers.

³⁵ Restated with verified 2021-2023 values. Data includes percent change in total Scope 1 and 2 GHG emissions from a base year of 2021 utilizing the market-based accounting approach. The primary drivers of the decreases in GHG emissions from a 2021 base year are Cal Water's enrollment in an electric utility green tariff program and reduced market-based electricity emissions factors for Hawaii Water (2021-2023) and Cal Water (2021-2022). The primary drivers of the increase in GHG emissions from 2023-2024 were increased electricity consumption, increases in some market-based emission factors, and increased wastewater treatment volumes.

³⁶ Restated with verified 2021-2023 values. This metric represents the enterprise-wide Scope 1 and market-based Scope 2 GHG emissions intensity associated specifically with water production-related activities for the purpose of Group's GHG emissions intensity reduction target. The numerator includes enterprise-wide Scope 1 and market-based Scope 2 GHG emissions from activities that contribute to the sourcing, treatment, and delivery of water to customers. The numerator excludes all Scope 3 emissions and emissions associated with office sites, fleet fuels, and other non-water production-related activities. The denominator includes water produced by Group (purchased water, groundwater, surface water, and recycled water). Calculation of this metric and Group's associated emissions intensity reduction target are based on guidance from the Climate Registry's Water Energy Nexus Registry Protocol Version 2.0 (June 2021).

³⁷ Scope 3 emissions refer to other indirect GHG emissions resulting from Group's value chain activities. In 2024, we added Scope 3 Category 15 (Investments) to our inventory and incorporated additional emissions sources for Scope 3 Category 5 (Waste Generated in Operations), and Scope 3 Category 13 (Downstream Leased Assets). Year-over-year changes in Scope 3 GHG emissions by state represent restatements of previously reported data, updates to GHG emissions calculation methodologies, continued improvement of the GHG emissions inventory process in alignment with the GHG Protocol, and changes in underlying GHG emissions activities described herein, and as such, are not directly comparable. While Category 10 (Processing of Sold Products) was determined to be relevant to Group, we have not yet identified appropriate data sources to reliably estimate GHG emissions. Group assessed Category 8 (Upstream Leased Assets) and determined that emissions associated with this category would only apply to our investment in BVRT that is considered outside of our operational control. The Category 11 (Use of Sold Products) and Category 14 (Franchises) Scope 3 GHG emissions categories are not relevant to us at this time. Category 11 is irrelevant because Group does not sell any products that have direct use-phase emissions, and indirect use-phase emissions are considered optional per the GHG Protocol. Category 14 is irrelevant because Group does not operate any franchises at this time. See the "Total GHG emissions, by activity" disclosures herein for additional details and material data exceptions where applicable for each reported Scope 3 GHG emissions category. The total Scope 3 GHG emissions by state differ from the Total Scope 3 by category below due to emissions from Category 15, Investments, which are not associated with a state.

³⁸ Values have been updated due to changes in verified Scope 1 and 2 activity data used to calculate these Scope 3 GHG emissions categories.

³⁹ Values have been updated due to changes in verified Scope 1 and 2 activity data used to calculate these Scope 3 GHG emissions categories.

⁴⁰ Excludes biogenic emissions, in each case as defined herein.

⁴¹ Restated with verified 2021-2023 values.

⁴² Restated with verified 2021-2023 values.

⁴³ Restated with verified 2021-2023 values. For the 2021 and 2022 reporting years, GHG emissions from refrigerant only reflect activity data associated with recharging of equipment at the Customer Service Center/headquarters in San Jose, California. For the 2023 reporting year, GHG emissions from refrigerant reflect activity data associated with recharging of equipment at applicable locations within Group's operational control enterprise-wide, and, in 2024, GHG emissions also include estimated emissions from installation and replacement of equipment but do not include all potential refrigerant emissions from operation and/or disposal of all heating, ventilation, and cooling equipment (HVAC) and refrigeration units. Some emissions from this source are now reported as "Out of Scope." Please refer to footnote 21 for more information.

⁴⁴ Restated with verified 2021-2022 values.

⁴⁵ Restated with verified 2021-2023 values.

⁴⁶ Restated with verified 2021-2023 values.

⁴⁷ Scope 3 emissions refer to other indirect GHG emissions resulting from Group's value chain activities. In 2024, we added Scope 3 Category 15 (Investments) to our inventory and incorporated additional emissions sources for Scope 3 Category 5 (Waste Generated in Operations), and Scope 3 Category 13 (Downstream Leased Assets). Year-over-year changes in total Scope 3 GHG emissions represent restatements of previously reported data, updates to GHG emissions calculation methodologies, continued improvement of the GHG emissions inventory process in alignment with the GHG Protocol, and changes in underlying GHG emissions activities described herein, and as such, are not directly comparable. While Scope 3 Category 10 (Processing of Sold Products) was determined to be relevant to Group, we have not yet identified appropriate data sources to reliably estimate GHG emissions. Group assessed Scope 3 Category 8 (Upstream Leased Assets) and determined that emissions associated with this category would only apply to our investment in BVRT that is considered outside of our operational control. The Category 11 (Use of Sold Products) and Category 14 (Franchises) Scope 3 GHG emissions categories are not relevant to us at this time for the following reasons: Category 11 is irrelevant because Group does not sell any products that have direct use-phase emissions and indirect use-phase emissions are considered optional per the GHG Protocol and Category 14 is irrelevant because Group does not operate any franchises at this time. See the "Total GHG emissions, by activity" disclosures herein for additional details and material data exceptions where applicable for each reported Scope 3 GHG emissions category.

⁴⁸ Values have been updated due to changes in verified Scope 1 and 2 activity data used to calculate these Scope 3 GHG emissions categories.

⁴⁹ Values have been updated due to changes in verified Scope 1 and 2 activity data used to calculate these Scope 3 GHG emissions categories. Scope 3 Category 5 (Waste Generated in Operations) includes estimated GHG emissions associated with the disposal, hauling, and treatment of waste streams from wastewater treatment plants within Group's operational control. Starting in 2024, Group has also included data on universal waste and hazardous waste generated in California for this category of GHG emissions. Additional sources of waste exist but were not calculated due to data unavailability.

⁵⁰ Scope 3 Category 6 (Business Travel) includes optional disclosure of estimated GHG emissions associated with hotel stays for business travel purposes.

⁵¹ Scope 3 Category 9 (Downstream Transportation and Distribution) includes estimated GHG emissions associated with the distribution of recycled water (Group's sold product) by customers outside of Group's operational control. The activity data associated with this metric was estimated for 2024. Category 9 GHG emissions do not include GHG emissions associated with the distribution of other sold products where data is not available (e.g., water transportation for dust control, firefighting, or street sweeping).

⁵² Scope 3 Category 12 (End-of-Life Treatment of Sold Products) includes estimated GHG emissions from electricity usage, sludge disposal, and process emissions associated with third-party wastewater treatment of Group's potable water sales. GHG emissions from electricity usage and sludge disposal associated with third-party wastewater treatment of Group's potable water sales were previously accounted for under Scope 3 Category 5 for the 2021 and 2022 reporting years, however, they are now accounted for under Scope 3 Category 12 for the 2021-2024 reporting years. Additionally, as of 2023, data reported in Category 12 also includes process emissions (methane and nitrous oxide) from third-party wastewater treatment that are not included in the 2021 and 2022 GHG emissions disclosed herein. Therefore, 2021-2022 data is not directly comparable to 2023-2024 data. These changes were made based on an improved understanding of the emissions sources and to better align with the GHG Protocol Corporate Value Chain (Scope 3 Standard). Group also implemented refinements and improvements to the Category 12 methodology to improve accuracy and reflect more representative treatment options for end-of-life treatment of sludge. In implementing these refinements, Group has revised 2023 values due to the methodological nature and relative magnitude of the updated approach. These methodological changes are reflected in 2024 values and will be applied in Group's Category 12 calculations moving forward. Category 12 GHG emissions for the 2021-2024 reporting years do not include waterway GHG emissions after treated water leaves the third-party wastewater treatment plant. Biogenic GHG emissions are reported separately under "Biogenic GHG emissions" above. For the purposes of this GHG emissions calculation, Group assumes all water sold to customers is eventually treated at wastewater treatment plants. Group believes this is a conservative estimate in that some of its sold water (e.g., potable water used for irrigation) may instead wash into storm drains and/or percolate into groundwater and would therefore not undergo treatment at wastewater treatment plants.

⁵³ Scope 3 Category 13 (Downstream Leased Assets) includes estimated GHG emissions associated with building space that Group leases to another entity. As of 2024, Group has included estimated electricity usage of cellular antennas operated by third parties that lease Group property.

⁵⁴ Scope 3 Category 15 (Investments) was estimated for the 2024 reporting year for the first time. It reflects emissions associated with Group's investment in BVRT, a majority owned subsidiary of Texas Water Company.

⁵⁵ All water sources are freshwater sources, excluding recycled water. The data for 2021-2023 has been restated based on a recalculation of recycled water sourced in Hawaii.

⁵⁶ The data for 2023 has been restated due to an error in the amount of groundwater sourced in one district with Extremely High Baseline Water Stress.

⁵⁷ The data for 2021-2023 has been restated based on a recalculation of recycled water sourced in Hawaii.

⁵⁸ Disclosures include data for owned systems, as well as for leased systems or systems that are operated under contract for municipalities or private companies in Hawaii, New Mexico, and Washington. This data does not include the Tesoro Viejo wastewater treatment site in California.

⁵⁹ Non-revenue real water losses refer to the total volume of physical water leakages, which are not billed and produce no revenue, occurring in the distribution system through breaks, spills, or other means in the reported year. Estimated losses are calculated using American Water Works Association Free Water Audit Software (v6.0) methodology. Validated water loss audits are completed after the publishing of this report; therefore, volumes listed herein are subject to change as a result of state-regulated validation processes and requirements. Year to year data is not comparable because we have been improving the breadth of our data disclosures each year. The 2021 data includes all districts for Cal Water, New Mexico Water, and Washington Water, but Hawaii Water is excluded because water loss audits were not completed yet for the year. 2022 and 2023 data is Group-wide.

⁶⁰ Investments refers to cash for capital expenditures, both Company-funded and developer-funded. Cash used in investing activities fluctuates each year largely due to the availability of construction resources and our ability to obtain construction permits in a timely manner.

⁶¹ The water main replacement rate refers to the total length of pipe replaced during the reporting year as a percentage of the total length of existing water mains in Cal Water's distribution systems for the reported year. Rounded to the nearest tenth.

⁶² Data reflects the number of boil-water advisories associated with unplanned service disruptions—or unplanned service disruptions for which a boil-water advisory was issued—reported in three categories of unplanned service disruption duration: under 4 hours, between 4 and 12 hours, and 12 hours or more of unplanned service disruption. 2021-2023 data only includes CA operations. 2024 data now includes CA, WA, HI, and NM operations.

⁶³ All data is rounded to the nearest hundred and reflects estimated annual customer water savings from conservation programs implemented in the reporting year. Data only includes Cal Water; we do not currently track customer water savings from efficiency measures in other states.

⁶⁴ Data only includes Cal Water.

⁶⁵ All data is rounded to the nearest hundred. Data covers only regulated districts, the City of Hawthorne and the City of Commerce, Group-owned or leased systems, and services for which we bill customers directly.

⁶⁶ Includes residential and multi-unit residential customers.

⁶⁷ Includes business, irrigation, and recycled water customers.

⁶⁸ In alignment with the SASB Water Utilities and Services Industry Standard, this disclosure only includes incidents of non-compliance that resulted in formal enforcement actions.

⁶⁹ This data has been restated for 2021-2023 to not include wastewater treatment volumes for the Tesoro Viejo Wastewater Treatment and Recycled Water Production Plant in California. Cal Water does not own this facility, and it is considered outside of its operational control for the GHG emissions inventory. As such, for consistency with the GHG emissions inventory data, the total Group-wide and Cal Water volumes for 2021-2023 have been restated.

⁷⁰ Sanitary sewer overflows to the environment refer to untreated or partially treated overflows, spills, releases, or diversions of wastewater from sanitary sewer systems under the Company's ownership or operational control.

⁷¹ 2021 data only includes Cal Water. 2022 and 2023 data are Group-wide. We define hazardous wastes for this disclosure as those required to be reported on a United States Environmental Protection Agency (U.S. EPA) Uniform Hazardous Waste Manifest.

Social

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Philanthropy and Volunteerism					
Total amount donated to local nonprofit, community, and other philanthropic organizations (USD million) ¹	2.1	1.5	1.5	1.1	
Dollar amount donated for college scholarships (USD) ²	\$90,000	\$87,500	\$85,000	\$104,000	
Water Quality					
Total number of incidents of non-compliance associated with drinking water quality standards and regulations, by tier	2	2	3	5	SASB IF-WU-250a.1 GRI 2-27 GRI 416-2
Number of Tier 1 (acute health-based) drinking water violations	0	0	0	0	
Number of Tier 2 (non-acute health-based) drinking water violations	0	0	0	0	
Number of Tier 3 (non-health-based) drinking water violations	2 procedural	2 procedural	3 procedural	5 procedural	
Water Affordability and Access					
Number of residential customer water disconnections for non-payment ³	0	1,317	6,737	7,528	SASB IF-WU-240a.3
Percentage reconnected within 30 days	N/A	60%	84%	45%	
Number of customers enrolled in Cal Water's CAP program (formerly LIRA)	111,287	116,447	121,613	123,904	
Total annual dollar amount of discounts offered to customers through Cal Water's CAP program (USD million) ⁴	12.7	14.1	15.3	19.0	
Average retail water rates, by customer type ⁵	5.33	5.79	6.13	6.98	SASB IF-WU-240a.1
Residential customers ⁶	5.71	6.26	6.67	7.63	
Commercial customers ⁷	5.04	5.39	5.73	6.50	
Industrial customers	4.38	4.63	4.76	5.17	
Recycled water customers ⁸	3.66	4.03	3.83	4.47	
All other customers	4.80	5.25	5.56	8.56	
Cybersecurity and Data Privacy					
Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	0	0	0	0	GRI 418-1
Number of CCPA requests	352	358	256	247	
Deletion	280	298	207	211	
Request to know	72	60	49	33	
Request to change	—	—	0	3	

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Customer Service					
Total customers served (total customer connections billed in the month of December), by customer type ⁹	545,700	550,800	553,600	555,800	SASB IF-WU-000.A
Residential customers ¹⁰	484,300	489,100	491,900	494,000	
Commercial customers ¹¹	43,600	43,800	43,700	43,800	
Industrial customers	900	900	900	850	
Other customers	16,900	17,000	17,100	17,150	
Customer satisfaction - California¹²					
Average satisfaction ¹³	73%	77%	75%	—	
Overall favorability ¹⁴	82%	84%	82%	—	
Average overall customer satisfaction - Group-wide¹⁵					
Average satisfaction ¹⁶	—	—	78%	—	
Overall favorability ¹⁷	—	—	85%	—	

¹ 2021 data includes a one-time contribution from our officers in the amount of \$600,000.

² Totals include scholarship donations for both the annual community program and the program we have for children of employees.

³ An executive order in California that prohibited water shutoffs from non-payment began in mid-2020 and ran through 2021. Group resumed shutoffs in July 2022.

⁴ Dollar amounts are rounded to the nearest hundred.

⁵ Data only includes Cal Water. In alignment with the SASB Water Utilities and Services Industry Standard, this metric is calculated as the total USD revenue directly resulting from water delivered to retail customers divided by the corresponding amount of water delivered (in 1 Ccf increments). Data pertains to Cal Water's regulated districts and excludes Travis, Tesoro Viejo Mutual, Grand Oaks, and the City of Bakersfield. Customer types are categorized by billing group and rate tariffs.

⁶ Includes metered residential and flat-rate residential customers.

⁷ Includes metered business and irrigation customers. In some cases, irrigation customers purchase recycled water.

⁸ Includes recycled water customers but does not include all types of customers who purchase recycled water in California; for example, certain commercial customers who purchase recycled water for irrigation are billed as commercial customers.

⁹ All customer connection data is rounded to the nearest hundred and reflects the approximate number of customer connections for water and/or wastewater service on December 31 of each reporting year. Data covers only regulated districts, the City of Hawthorne and the City of Commerce, Group-owned or leased systems, and services for which we bill customers directly. Increases in customer connections are generally due to water system acquisitions and/or expansion in existing service areas. In 2021, we reported public authority customer data as its own customer class. As of 2022, public authority customers are combined into the "other" customers category herein.

¹⁰ Includes residential and multi-unit residential customers.

¹¹ Includes business, irrigation, and recycled water customers.

¹² Data only includes Cal Water customers and is based on results from mixed mode surveys administered in 2021, 2022, and 2023 as follows: April 30 to May 25, 2021, with a representative sample of 2,771 Cal Water customers; October 3 to November 6, 2022, with a representative sample of 3,961 Cal Water customers; and April 12 to April 20, 2023, with a representative sample of 1,487 Cal Water customers. Quotas and weighting were used to provide a representative sample. The margin of error was within +/-3% for the total sample for each year. We did not conduct the survey in 2024 but plan to complete the survey in 2025.

¹³ Customers were asked to rate satisfaction using a 0 to 10 scale in five areas relating to Cal Water service, including safety of water, customer service, water quality, water system care, and affordability. In 2021, an average of 73% of responses were rated "somewhat satisfied" or "very satisfied" across the five service attributes. In 2022 and 2023, respondents were also asked for overall satisfaction, and 77% and 75% of responses, respectively, were rated "somewhat satisfied" or "very satisfied."

¹⁴ Customers were asked whether they have a favorable or unfavorable opinion of Cal Water. Data reflects the percentage of responses that were rated "somewhat favorable" or "very favorable."

¹⁵ Based on results from a mixed mode survey administered from April 12 to April 20, 2023, with a representative sample of 2,387 customers in California, Hawaii, New Mexico, and Washington. Quotas and weighting were used to provide a representative sample. The margin of error was within +/-3% for California, +/-8% for Hawaii, +/-6% for New Mexico, and +/-4% for Washington. We did not conduct the survey in 2024 but plan to complete the survey in 2025.

¹⁶ Customers were asked to rate overall satisfaction using a 0 to 10 scale. Data reflects the average percentage of responses across states that were rated "somewhat satisfied" or "very satisfied" (scores of 6-10).

¹⁷ Customers were asked whether they have a favorable or unfavorable opinion of Group. Data reflects the average percentage of responses across states that were rated "somewhat favorable" or "very favorable."

Workforce

Metric ¹	2021	2022	2023	2024	GRI/SASB Indicator
Diversity, Equality, and Inclusion					
Percentage of women in the overall workforce	28%	27%	27%	26%	GRI 405-1
Percentage of women in field and office staff	28%	27%	27%	27%	
Percentage of women in management positions (first- and mid-level managers)	26%	24%	23%	23%	
Percentage of women in senior management (directors and officers)	32%	32%	33%	33%	
Total number of full-time employees, by gender	1,179	1,215	1,248	1,270	
Female	325	328	334	336	
Male	854	887	914	934	
Total number of part-time employees, by gender	3	10	18	8	
Female	2	5	7	1	
Male	1	5	11	7	
Total number of permanent employees, by gender	1,138	1,168	1,196	1,225	
Female	321	326	330	331	
Male	817	842	866	894	
Total number of temporary employees, by gender	44	57	70	53	
Female	6	7	11	6	
Male	38	50	59	47	
Racial/ethnic diversity: overall workforce					
Asian	12%	13%	14%	13%	GRI 405-1
Black	5%	4%	4%	4%	
Hispanic	29%	31%	32%	33%	
Native American	1%	1%	1%	1%	
Native Hawaiian	1%	2%	2%	3%	
Two or more	3%	4%	3%	3%	
White	49%	44%	44%	43%	
Racial/ethnic diversity: field and office staff					
Asian	12%	12%	13%	12%	GRI 405-1
Black	5%	4%	4%	4%	
Hispanic	33%	34%	34%	36%	
Native American	1%	1%	1%	1%	
Native Hawaiian	2%	3%	3%	3%	
Two or more	3%	3%	3%	3%	
White	44%	43%	42%	41%	

Metric ¹	2021	2022	2023	2024	GRI/SASB Indicator
Diversity, Equality, and Inclusion					
Racial/ethnic diversity: management positions (first- and mid-level managers) ²					GRI 405-1
Asian	14%	15%	15%	15%	
Black	4%	3%	5%	6%	
Hispanic	25%	25%	25%	25%	
Native American	1%	1%	1%	1%	
Native Hawaiian	2%	2%	2%	3%	
Two or more	3%	3%	3%	3%	
White	51%	51%	50%	47%	
Racial/ethnic diversity: senior management (directors and officers)					GRI 405-1
Asian	17%	21%	23%	22%	
Black	5%	7%	6%	5%	
Hispanic	8%	11%	10%	10%	
Native American	0%	0%	0%	0%	
Native Hawaiian	0%	0%	0%	0%	
Two or more	4%	3%	5%	6%	
White	66%	58%	56%	57%	
Talent Attraction and Retention					
Total number of employees, by state	1,182	1,225	1,266	1,278	GRI 2-7
Cal Water	1,047	1,077	1,118	1,119	
Hawaii Water	47	49	48	50	
New Mexico Water	14	19	18	22	
Washington Water	74	80	82	87	
New employee hires (temporary and permanent)	134	186	148	133	GRI 401-1
Employee turnover ³	12%	12%	8%	9%	
Voluntary resignation ⁴	6%	6%	4%	6%	
Involuntary termination	2%	2%	2%	1%	
Retirement	4%	4%	2%	2%	
Number of large-scale redundancies or significant job cuts affecting more than 1,000 employees or more than 5% of the total workforce	0	0	0	0	

Metric ¹	2021	2022	2023	2024	GRI/SASB Indicator
Talent Attraction and Retention					
Employee satisfaction (average score across all areas in the annual Great Place to Work employee survey)	74%	81%	76%	73%	
Response rate received for the annual Great Place to Work employee survey	409 responses (of 1,112 invited)	421 responses (of 1,146 invited)	434 responses (of 1,186 invited)	405 responses (of 1,188 invited)	
Average hours of training per year per employee ⁵	9	22	14	16	GRI 404-1
Total employee training costs (USD) ⁶	\$393,500	\$1,058,400	\$728,000	\$819,800	
Total number of union employees	727	744	757	771	GRI 2-30
Percentage of workforce represented by unions (Group-wide)	61.5%	60.7%	59.8%	60.3%	
Health and Safety⁷					
Total Case Incident Rate (TCIR) ⁸	3.4	4.4	4.7	3.9	GRI 403-9
Days Away, Restrictions, and Transfers (DART) rate ⁹	2.8	1.9	2.6	2.6	
Lost Time rate ¹⁰	1	0.5	0.9	0.8	
Restriction/transfer rate ¹¹	1.8	1.4	1.7	1.9	
Occupational disease rate ¹²	38.4	22.1	20.5	16.9	
Number of work-related recordable injuries	35	46	52	43	GRI 403-9
Number of work-related fatal accidents among employees and contractors	0	0	0	0	

¹ All workforce demographics are provided as of December 31 of the reported year. Gender, racial, and ethnic diversity identities are self-reported by Group employees.

² Totals may not add up to 100% due to rounding.

³ As of year-end of the reported year. Employee turnover refers to the total number of employees (including full-time, part-time, permanent, temporary, and intern employees) that leave within the reporting year, as a percentage of the total number of employees at the Company for that given year.

⁴ Voluntary resignation refers to instances in which an employee actively chooses to resign from employment with the Company, fails to return from leave, mutually consents to ending employment, or abandons their job, and excludes any instances of employee retirement.

⁵ Training hours per employee may fluctuate year-to-year as a result of changes to employee training offerings, job responsibilities, and/or completion of recurring training requirements that do not necessarily occur on an annual basis.

⁶ Dollar amounts are rounded to the nearest hundred. Data includes training costs directly incurred by Group as well as reimbursements for employee certifications and continued education.

⁷ All health and safety metrics are for full-time employees (excluding contractors), unless otherwise noted. Rates disclosed herein refer to the number of cases occurring per 100 full-time employees during the designated reporting year. Per the Occupational Safety and Health Administration (OSHA) guidelines, these rates are calculated with the following formula: Total number of cases X 200,000 ÷ Number of hours worked by all employees = Total case rate. The 200,000 figure in the formula represents 100 employees working 40 hours a week for 50 weeks during a calendar year and provides the standard base for calculating incident rates. The increasing trend in safety incidents from 2021-2023 is due to a combination of the following factors: higher retirement rates in 2021-2023 than previous years, resulting in loss of expertise and safety knowledge; an increase in injuries reported by newer employees with less experience and safety education; an increase in repetitive-type incidents reported by employees due to retire in 2-3 years; and the transition of office-based roles to field-based roles upon closure of Cal Water customer service lobbies.

⁸ TCIR refers to the number of recordable work-related injuries and illnesses per 100 full-time employees during the designated reporting year.

⁹ DART rate refers to the number of OSHA recordable cases involving days away from work, days of restricted work activity, or job transfer per 100 full-time employees during the designated reporting year.

¹⁰ Lost Time rate refers to the number of incidents that result in time away from work per 100 full-time employees during the designated reporting year.

¹¹ Restriction/transfer rate refers to the number of OSHA recordable cases that result in days of restricted work activity or job transfer per 100 full-time employees during the designated reporting year.

¹² Occupational disease rate is calculated with the following formula: Total number of occupational diseases ÷ total working hours X 1,000,000. Total working hours = total number of workers X 2,000. Occupational diseases include any abnormal condition or disorder (other than an injury) that resulted from work-related exposure to a biological, chemical, or physical agent. These include both acute and chronic illnesses or diseases that may be caused by inhalation, absorption, ingestion, or direct contact.

Governance

Metric	2021	2022	2023	2024	GRI/SASB Indicator
Corporate Governance					
Board diversity ¹					GRI 405-1
Racial/ethnic diversity	8%	11%	18%	18%	
Gender diversity	42%	46%	36%	36%	
Ethics					
Total number of significant instances of non-compliance with laws and regulations during the reporting period	0	0	0	0	GRI 2-27
Number of instances for which fines were incurred	0	0	0	0	
Number of instances for which non-monetary sanctions were incurred	0	0	0	0	
Total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period	0, \$0	0, \$0	0, \$0	0, \$0	
Number and monetary value of fines for instances of non-compliance with laws and regulations that occurred in the current reporting period	0, \$0	0, \$0	0, \$0	0, \$0	
Number and monetary value of fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods	0, \$0	0, \$0	0, \$0	0, \$0	
Total number and nature of confirmed incidents of corruption and actions taken	0	0	0	0	GRI 205-3
Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant	0	0	0	0	GRI 206-1
Public Policy and Political Involvement					
Total lobbying payments made (USD) ²	\$999,337	\$2,318,378	\$1,824,063	\$2,795,918	GRI 415-1
General Lobbying (USD) ³	\$671,188	\$1,979,069	\$1,720,238	\$1,927,387	
PUC Lobbying (USD)	\$328,150	\$339,309	\$103,825	\$433,600	
Total political contributions (USD) ⁴	\$217,350	\$334,799	\$350,050	\$354,200	
Total contributions from the California Water Service Group PAC (USD)	\$25,000	\$35,000	\$10,000	\$23,800	
Total contributions from the Cal Water State & Local PAC (USD)	\$10,500	\$33,649	\$4,750	\$24,750	
Total contributions from Cal Water (USD)	\$181,850	\$266,150	\$335,300	\$305,650	
Responsible Sourcing⁵					
Percentage of net procurement spending on diverse suppliers (women, minority, disabled veteran, lesbian, gay, bisexual, transgender, and persons with disabilities business enterprises)	21%	24%	27%	25%	
Overall spending with diverse suppliers (women, minority, disabled veteran, lesbian, gay, bisexual, transgender, and persons with disabilities business enterprises) (USD million)	53.5	70.9	91.5	96.4	

- ¹ Gender, racial, and ethnic diversity identities are self-reported. The 2022 Racial/ethnic Diversity data has been restated to correct an error. No changes to underlying data or calculation methods occurred.
- ² We do not incur lobbying expenses in Hawaii, New Mexico, or Washington. Lobbying activities are reported to the California Secretary of State through the [Cal-Access database](#).
- ³ This includes both direct lobbying expenses as well as other payments to influence, which are separately reported in California.
- ⁴ Political contributions are also reported to the [Federal Election Commission](#) and to the California Secretary of State through the [Cal-Access database](#).
- ⁵ Data only includes Cal Water.