DYNAMIC
LIFECYCLE INNOVATIONS

ESG Report
2023

Living our purpose: Protect the planet and our customers' interests by giving electronics their next best life.

Sustainable solutions to protect the planet and your business.

Contents

Message from Leadership

Miles Harter
Chief Executive Officer

Curt Greeno
President

> " We hope you'll share our excitement surrounding the progress we made during the past year, as well as our eager anticipation over where we're headed.
>
> *- Miles Harter*

The old saying "It's a marathon, not a sprint" certainly applies to Dynamic Lifecycle Innovation's approach to environmental, social, and governance (ESG). While we recognize the urgency of adopting ESG best practices — especially a reduction in greenhouse gas (GHG) emissions and our goal to achieve carbon neutrality— we also hold fast to the principle of striving to always get it right the first time.

Moreover, even as we launch or continue a litany of ESG initiatives, we will never compromise our standards, practices, or promises. This includes an unwavering commitment to safeguarding the sensitive data our customers entrust to us.

As you review our 2023 ESG report, we hope you'll share our excitement surrounding the progress we made during the past year, as well as our eager anticipation over where we're headed. Key highlights for us include:

» Continued progress reducing our fossil fuel consumption through various energy efficiency initiatives, including an ongoing transition to LED lighting; we're also actively pursuing renewable energy sources such as solar power and biofuels.

» Delivering the industry's most innovative and accurate tool, our web-based carbon calculator, to help our customers precisely understand how their materials management programs potentially avoid scope 3 GHG emissions.

» Cultivating the industry's highest quality, most dedicated workforce: individuals who embrace our mission to protect the planet and our customers' interests; this includes the many strong women who serve in executive and director roles at Dynamic.

» Engaging with, and making a big difference in, the communities where we work and live, through an ever-expanding array of collection events, volunteering, fundraising, and other initiatives.

As always, we are grateful to the many stakeholders — team members, customers, partners, and others — who have supported us on our ESG journey. With your help, we'll continue to make substantial progress toward our ESG goals during 2024 and beyond.

About Dynamic Lifecycle Innovations, Inc.

Dynamic is a full-service electronics and materials lifecycle management corporation specializing in IT asset disposition (ITAD), electronics recycling, legislative compliance, product refurbishment, remarketing and resale, materials recovery, and data security. We create customized service packages designed to safeguard customers' sensitive data and protect the environment from electronic waste (e-waste) and other pollutants.

Since the company's inception in 2007, Dynamic has become an industry leader by constantly refining our services and processes to gain new insights into materials lifecycle management. We strive to foster authentic, meaningful relationships with our clients, maximize their value recovery, ensure the proper disposition of their organizations'

assets and data, and deliver the security they need to know the job is done right. Our goal is to create an exceptional experience every time we interact with our customers, and we strive to deliver top-quality services with passion, integrity, transparency, and environmental responsibility.

With a workforce that exceeds 300, Dynamic annually manages nearly 131 million pounds of materials through partner networks and in our facilities that comprise approximately 430,000 square feet. Headquartered in Onalaska, Wisconsin, Dynamic owns a total of three facilities in the United States: two in Onalaska, Wisconsin, and one in Nashville, Tennessee [SASB IF-WM-000.C]. We proudly serve over 1,000 customers globally, from original equipment manufacturers (OEMs) and Fortune 500 companies to independently owned local and regional businesses.[1]

Dynamic's Customers (2023)
[SASB IF-WM-000.A]

|	Commercial	Educational Institutions	Financial Services	Healthcare	Manufacturing	Municipal and Government Agencies	Technology Services	Utilities / Energy
Recycling	492	16	0	2	38	120	20	13
ITAD	61	40	17	30	33	92	33	1
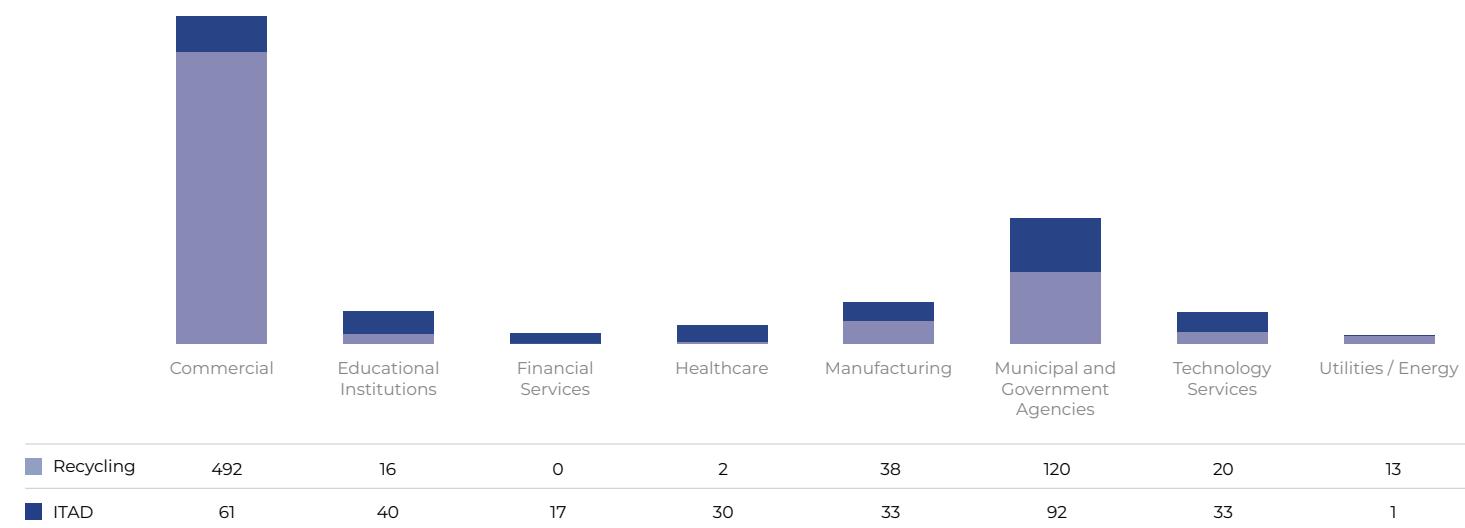
[1]Dynamic customers can be broadly categorized into (i) ITAD (30% of total) or (ii) Recycling (70% of total) customers [SASB IF-WM-420a.2]. The SASB Waste Management Sustainability Accounting Standard requests disclosure of percentage of customers receiving recycling and composting services. Categorization by customers receiving ITAD and recycling services is a more meaningful metric to showcase Dynamic's business operations, as we do not provide composting services. The SASB Waste Management Sustainability Accounting Standard requests number of customers categorized by municipal, commercial, industrial, and residential. The customer categorizations disclosed were selected to represent Dynamic's customer base with greater accuracy.

Our Culture

Our purpose, mission, and values underpin our approach to ESG and underscore our commitment to protecting the planet and our customers' interests, empowering our people, and improving the prospects of all our stakeholders, including our communities.

Our Purpose
Why we exist

Protect the planet and our customer interests by giving electronics their next best life.

Our Mission
Best way to accomplish our purpose

We put people first and empower our team members to better themselves, their families, and others.

Our Values
How we behave

At Dynamic, our core values are not just a poster hanging in every room. They are the internal beacon that guides us toward making the right decisions and delivering on our promise of excellence. Dynamic team members have the opportunity to nominate their peers for exemplifying our core values. We take time to celebrate those team members and their stories on a monthly basis to maintain our focus on what matters most: our people.

Dynamic Global Capabilities

- Dynamic Locations
- Service Coverage Areas
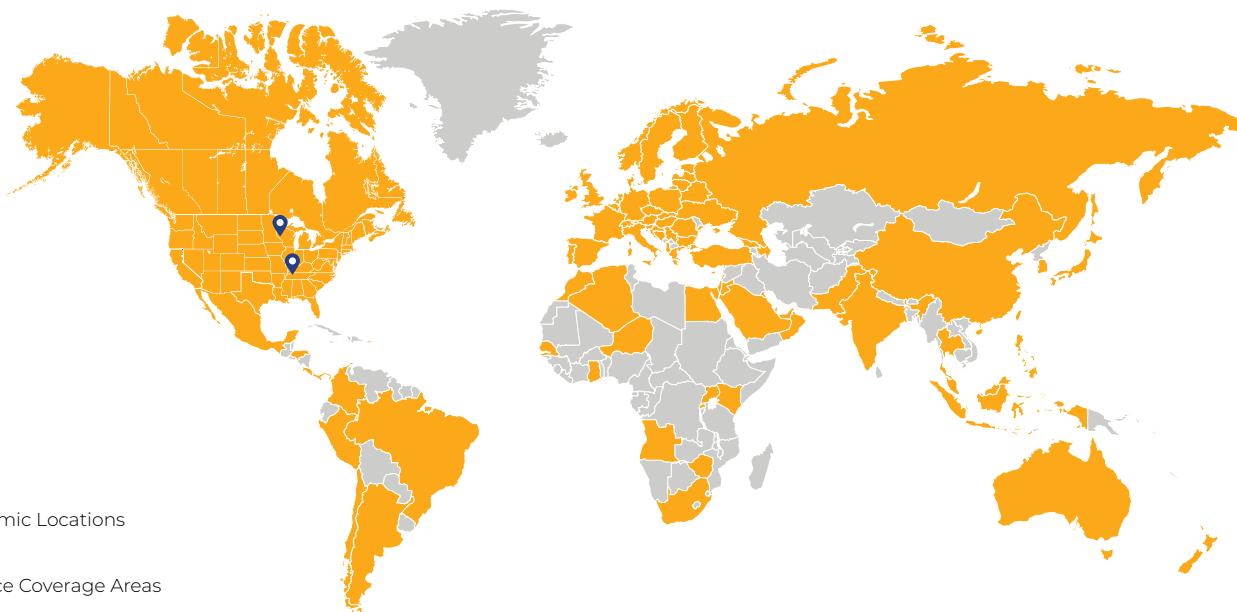
Our Core Values

Do the right thing
We have the courage to say and do what is right, even if it's uncomfortable.

Serve with love
We humbly leave our egos at the door and always treat others with respect and kindness.

Relentlessly pursue excellence
We have high standards and curious minds, seek to simplify, and continuously innovate and improve in all aspects of work and life.

Own it
We hold ourselves and others accountable for results in the activities that matter, are quick to reflect, slow to blame, and recognize that the success and failure of our work is in our own hands.

Have fun
We show up authentically, without walls, don't take ourselves too seriously, and enjoy our time working together.

2023 Highlights

Recycling and Re-use

Across our warehouses and utilizing partners, we collected and managed more than 130 million pounds[2] of materials.

Energy Efficiency Initiatives

Initiated an Industrial Assessment Centers (IAC) audit to identify proposed energy efficiency projects; includes an ongoing solar panel assessment involving contractor interviews and the submission of a grant proposal.

Carbon Calculator

Empowered customers, using our software-based carbon calculator, to report an estimated 101,432,385 pounds (46,009 metric tons) of potential avoided greenhouse gas emissions.

[2]Total amount of materials managed is 130,929,949 pounds (59,389 metric tons). All (100%) of the physical volume received through Dynamic's 3 facilities was recovered through recycling and reuse and diverted from landfill. Dynamic tracks volumes of managed materials by business division, rather than customer category: (i) Recycling: 118,673,540 pounds (53,829 metric tons); (ii) ITAD: 12,256,409 pounds (5,559 metric tons) [SASB IF-WM-420a.3, SASB IF-WM-420a.4, SASB IF-WM-000.D].

Our Accolades

Dynamic holds industry-leading certifications and actively participates in numerous associations. Our recognitions underscore our commitment to excellence.

Certifications

Dynamic understands how imperative it is to safeguard organizational, consumer, and customer data. We adhere to the stringent standards and requirements set forth by several governing bodies, including workplace safety and electronics recycling organizations which verify that we are processing organizations' information technology (IT) equipment and private data safely and securely.

Our Onalaska and Nashville locations are National Association for Information Destruction (NAID) AAA certified, Responsible Recycling (R2) certified, e-Stewards certified, and ISO 9001, ISO 14001, and ISO 45001 certified. In addition, the Onalaska location is capable of accepting International Traffic in Arms Regulations (ITAR) material.[3]

Memberships and Registrations

Dynamic is a member of numerous associations that represent the electronic recycling industry as well as our business communities. Our memberships and registrations include:

- » Association of New Jersey Recyclers (ANJR)
- » Associated Recyclers of Wisconsin (AROW)
- » Carolina Recycling Association (CRA)
- » CompTIA
- » Electronics Recycling Coordination Clearinghouse (ERCC)
- » Enterprise Technology Management Association (formerly TEMIA)
- » Illinois Recycling Foundation
- » International Association of Information Technology Asset Managers, Inc. (IAITAM)
- » K12 Academics
- » La Crosse Area Chamber of Commerce
- » Microsoft Registered Refurbisher
- » Minnesota High Tech Association (MHTA)
- » Nashville Chamber of Commerce
- » Northeast Recycling Council (NERC)
- » Recycled Materials Association (ReMA)
- » Recycling Association of Minnesota (RAM)
- » Reverse Logistics Association (RLA)
- » SAP Ariba Network
- » Solar Energy Industries Association (SEIA)
- » The Greater La Crosse Area Diversity Council
- » University of Wisconsin E-Business Consortium (UWEBC)
- » Wisconsin Sustainable Business Council (WSBC)

[3]For descriptions and additional information of these certifications and registrations, visit our website: Certifications, Registrations, and Memberships.

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Awards

2024
ITAD Summit "ITAD Company of the Year" Award

2020-23
Great Place To Work Certification®

2019
Great Place To Work Certification®

Blue Star Recyclers Star Partner Award

Children's Miracle Network Hospitals Miracle Achievement Award

Wisconsin DNR Recycling Excellence Award for Innovation

Received e-Stewards certification (Onalaska and Nashville locations)

2018
Great Place To Work Certification®

Miles Harter, CEO, and Curt Greeno, President, receive the Small Business Association Award for the State of Wisconsin

AROW Award Recipient: Outstanding Achievement in Recycling Award

Alicia Suessmith, Vice President of People Operations, receives the 2018 Rising Stars Under 40 for the 7 Rivers Region of Wisconsin, Minnesota, and Iowa

2017
Great Place To Work Certification®

Miles Harter, CEO, and Curt Greeno, President recognized as the 2017 Rising Stars Under 40 for the 7 Rivers Region of Wisconsin, Minnesota, and Iowa

2016
Goodwill 2016 Sustainability Partner of the Year

2014
Inc 500: #7 in Wisconsin; #15 in Manufacturing

2013
Inc 500: #4 in Wisconsin; #32 in Business Product and Service; 1,165% growth; #382 overall

Received NAID AAA certification (Onalaska and Nashville locations)

2012
Inc 500: #1 in Wisconsin; #2 in Environmental Services; 3,530% growth; #79 overall

2011
Received R2 certification (Onalaska and Nashville locations)

About this Report

Our 2023 ESG report outlines ESG topics identified as significant to Dynamic, highlighting our approach, performance, and achievements related to our ESG priorities. Within this report, the terms "Dynamic," "company," "our," "we," "us," and other similar terms refer to Dynamic Lifecycle Innovations Inc.

This report covers our ESG performance for the reporting period of January 1, 2023 to December 31, 2023. All facts and figures are as of December 31, 2023, unless stated otherwise. Data presented covers the entire company, unless otherwise noted. Any data limitations are explicitly noted where relevant and where information is available. Where data is not reported, we have explained why it is not relevant to Dynamic or noted if we intend to report it in the future. See ESG Performance Metrics for a consolidation of Dynamic's ESG performance data.

While we have tailored this report to meet the needs of many of our stakeholder groups, our primary focus is on customers and team members interested in our ESG policies and performance. Financial data is stated in U.S. dollars.

This report is prepared based on the leading ESG reporting standards and frameworks:

» **Sustainability Accounting Standards Board (SASB) Sustainability Accounting Standards:** (i) Waste Management and (ii) Professional & Commercial Services. We selected the SASB Standards as this framework has emerged as a stakeholder-preferred ESG reporting framework. We have selected these SASB Standards based on their applicability to our business. For further details, see SASB Index.

» **The recommendations of the Task Force on Climate-related Financial Disclosures (TCFD recommendations):** We have selected the TCFD recommendations as this framework has emerged as the stakeholder-preferred framework for climate-related disclosure. For further details, see TCFD Index.

Dynamic's Approach to ESG

Strategy

Excellence in ESG is inextricably linked to what we do: Reuse. Recycle. Recover.

Dynamic's approach to ESG is aligned with our company values and our unique business model. An overview of our business activities is provided in the diagram on page 11. Over the past year, we have taken steps to ensure that business and operations decisions meaningfully consider ESG risks and opportunities to effectively inform the development of future strategies and goals. In 2023 we established an ESG Strategy Team to help ensure the success of these initiatives. This team includes representation from all of Dynamic's business units; members identify opportunities within their realm of influence to improve sustainability and reduce carbon emissions.

Overview of Dynamic's Business Activities
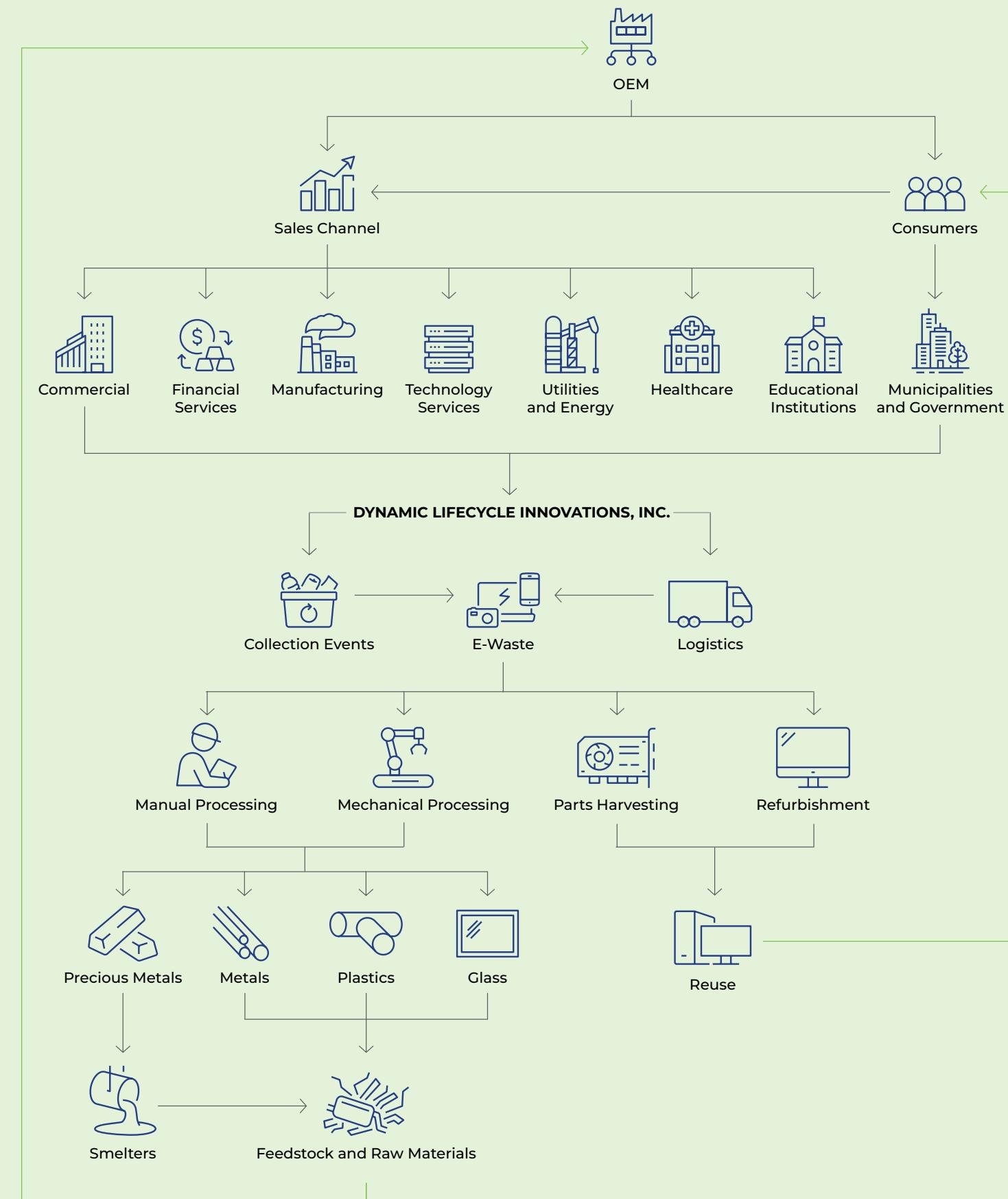
We are focused on adapting to our customers' evolving ESG priorities.

Our customers and key stakeholders place significant trust in us to manage their materials and deliver services efficiently, securely, and in an environmentally responsible manner. As such, we voluntarily maintain the highest levels of industry certifications and best practices, demonstrating our commitment to quality, transparency, data security, and environmental responsibility. In 2022, we responded to our customers' desire to reduce their greenhouse gas (GHG) emissions by introducing a carbon calculator tool (see Greenhouse Gas Emissions and Climate Change). This proprietary software enables them to accurately estimate their potential avoided emissions generated through materials lifecycle management [TCFD: Strategy (b)].

ESG Materiality Assessment

In 2022 Dynamic completed an ESG materiality assessment focused on identifying and prioritizing ESG factors with the greatest potential to impact the value of the company over the short, medium, and long term.

The results of this ESG materiality assessment form the basis of this report and will define our approach, decision-making, and strategy moving forward [TCFD: Strategy (a), TCFD: Risk Management (a)].

Our process for conducting this assessment is summarized below. To identify potentially relevant ESG factors we:

» Conducted an analysis of customers' key ESG-related supply chain considerations and priorities;

» Conducted a benchmarking of ESG practices relative to industry peers; and

» Referenced key ESG frameworks, including the SASB Waste Management and Professional & Commercial Services Sustainability Accounting Standards, SASB's Climate Risk Technical Bulletin, and the TCFD recommendations.

We also reviewed additional sources: industry regulations, trends, initiatives, and relevant ESG guidance, including proposed regulations. We then assessed the potential impact to the business and the likelihood of each ESG factor emerging over the short (0–1 years), medium (1–3 years), and long term (more than 3 years).

We assessed the risks and opportunities using the impact and likelihood criteria informed by existing risk management processes to ensure that the ESG factors are assessed consistently and proportionately to other risks. In assessing the ESG factors identified, we used a materiality threshold aligned with the U.S. and Canadian securities law materiality definitions as well as the International Financial Reporting Standards (IFRS) materiality definition. Finally, the results of the ESG materiality assessment were validated by Dynamic's Executive Management Team (EMT).

We are committed to iteratively reviewing and updating the ESG materiality assessment to keep up with and, as needed, adapt to changing market conditions. The ESG factors identified through the ESG materiality assessment are depicted in the matrix on page 13. All identified material ESG factors are addressed in this report.

Identifying Potential ESG Factors

› Peer benchmarking
› Analysis of customers' ESG priorities
› SASB's Waste Management Sustainability Accounting Standard
› SASB's Professional & Commercial Services Sustainability Accounting Standard
› SASB's Climate Risk Technical Bulletin
› TCFD recommendations
› Standards and certifications relevant to the recycling and ITAD industries (e.g., e-Stewards, R2)
› ESG-related regulation and guidance

Impact and Likelihood Assessment

› Assessment of potential materiality over the short-, medium-, and long-term, based on likelihood of occurrence and potential magnitude of impact

Validation

› Validation by Dynamic's Executive Management Team

ESG Materiality Assessment Results

Environmental	Social	Governance
» (A) Recycling and Resource Recovery [a]	» (H) Data Security	» (M) Professional Integrity
» (B) Management of Hazardous Materials	» (I) Workforce Health and Safety	» (N) Supply Chain Management
» (C) Greenhouse Gas Emissions	» (J) Labor and Employment Practices	» (O) ESG Governance
» (D) Climate Change — Transition	» (K) Human Capital Strategy	
» (E) Energy Management	» (L) Community Engagement	
» (F) Climate Change — Physical		
» (G) Air Quality		

[a] Recycling and Resource Recovery is inherent to Dynamic's business model as an electronics and materials lifecycle management corporation. For further details, see Dynamic's Approach to ESG.

Standards and Frameworks
TCFD: Strategy (a), TCFD: Risk Management (a), TCFD: Strategy (b)

Risk Management

Dynamic maintains an Environmental Aspects and Impacts Record that enables us to identify and prioritize key environmental risks to which Dynamic is exposed, as well as actions taken to mitigate these risks. Dynamic's CEO and President are ultimately responsible for overseeing risk management processes. Every team member at all levels is encouraged to participate as an agent of Dynamic in the risk identification, assessment, and mitigation process. We have a collaborative and open-door environment that recognizes and appreciates cross-collaboration to help keep our customers' interests, our brand, and the planet front of mind in all aspects of work and life.

When assessing the potential impact of environmental factors, Dynamic considers impacts according to the following dimensions: size of the problem, effect on humans, surrounding area, business image, business cost, business liability, probability of occurrence, and duration of the problem. Our Corporate Responsibility team monitors risks on an ongoing basis and annually analyzes and evaluates these risks through a formal environmental aspects and impacts analysis to be reviewed through our mitigation systems. Recommendations for implementing new or updating existing risk management systems are then reviewed by the EMT.

At Dynamic, enhancing the integration of ESG factors into our risk management processes is a strategic priority. The ESG factors that will be incorporated into our risk management processes have the highest potential to impact our long-term value and are considered material to our business, as identified through our ESG materiality assessment. We will ensure that the ESG factors identified are adequately captured and characterized across our risk management processes and will report on our progress toward full integration of ESG risks and opportunities, alongside all other company-wide risks.

Metrics and Targets

ESG Metrics

We strive to continuously improve our data collection, monitoring, and disclosure as our ESG strategy evolves to provide data-driven insights to our customers and key stakeholders, as well as to Dynamic's EMT. In this report, we provide a set of metrics for each ESG factor identified in our ESG materiality assessment. All ESG data is consolidated in the table in the ESG Performance Metrics section. The SASB Index summarizes our performance on select ESG metrics from the SASB Waste Management and Professional & Commercial Services Sustainability Accounting Standards. The TCFD Index summarizes our climate-related disclosure informed by the TCFD recommendations.

ESG data presented in this report includes data for the consolidated company, unless stated otherwise. Data methodologies and limitations are explicitly noted where relevant and where information is available. Where data is not reported, we have explained why it is not relevant to Dynamic or noted if we intend to report it in the future.

Strategic ESG Targets

Our priority moving forward will be to leverage the results of the ESG materiality assessment to build out an ESG strategy that is focused on the issues that have the most potential to impact Dynamic and our customers. We are committed to annually disclosing our progress on these commitments and setting more ambitious goals as our ESG strategy evolves.

Summary of 2023 Accomplishments

In 2023 we focused on strengthening the ESG foundation we established in 2022. Specific accomplishments included improving our ability to track and report ESG metrics; aligning our ESG goals with a broader Dynamic vision; integrating ESG considerations into our core services; ensuring that our ESG and climate-related reporting complied with SASB Standards and TCFD recommendations; and incorporating ESG into our governance processes and risk management systems.

Our ESG Goals for 2024 are as Follows [TCFD: Metrics and Targets (c)]:

» Conduct a feasibility study for a carbon offset / inset project

» Explore a supplier diversity program

» Continue development of our ESG Strategy Team with representation from business units across the company and empower members to identify ways to become more sustainable, including reductions in waste and carbon emissions

» Complete an energy efficiency evaluation, including an assessment of a solar panel project and funding sources

» Deploy ESG employee engagement initiatives, especially those involving our Sustainability Committee

Governance

We believe that robust governance is not only of critical importance in its own right, but provides the necessary foundation for the effective management of Dynamic's environmental and social risks and opportunities.

ESG Governance

[TCFD: Governance (a),
TCFD: Governance (b)]

As a privately owned company, Dynamic does not have a Board of Directors that oversees operations. Instead, our Executive Management Team (EMT) has the highest level of oversight and accountability. In addition, the EMT is responsible for setting overall corporate strategy, key initiatives, and balancing risk and innovation while anticipating future needs related to the company's sustainability.[5] The EMT consists of our CEO, President, Executive Vice President (EVP) - ITAD, Vice President (VP) – Recycling, and VP – Technology. ESG is a key strategic initiative at Dynamic.

Led by the CEO and the President, the EMT oversees and reviews the investments and decisions linked to Dynamic's ESG activities and sets the vision for which ESG initiatives are prioritized. The EMT is also responsible for identifying, assessing, and managing ESG factors. The EMT is updated on a regular basis on the progress of Dynamic's key strategic goals and outcomes, including those related to ESG. ESG updates are provided by the President.

In 2022, the EMT approved several noteworthy ESG initiatives, including, but not limited to conducting an ESG materiality assessment, publishing an ESG report, developing a carbon calculator, formalizing Dynamic's Corporate Responsibility team, and investing in LED lighting at Dynamic's Wisconsin facilities.

The EMT is supported in its responsibility for ESG by the ESG Strategy Team, Corporate Responsibility Team, and the Sustainability Committee.

Corporate Responsibility Team

The Corporate Responsibility Team is the formal department at Dynamic with oversight and responsibility for environmental, compliance, sustainability, health, and safety issues. It is led by the Director of Corporate Responsibility, who reports to the President on ESG matters, who reports to the President on ESG matters.

Sustainability Committee

The Sustainability Committee is a voluntary committee composed of team members who have specific interests in supporting and being involved in sustainability efforts at Dynamic and in the community. The Sustainability Committee reports monthly to the Director of Corporate Responsibility on the progress of sustainability initiatives.

ESG Governance Structure

The Executive Management Team (EMT) consists of the CEO, President, Executive Vice President, and Vice Presidents.

Executive Management Team
Accountable for oversight of Dynamic's ESG initiatives

CEO   President   Executive Vice President – ITAD   Vice President – Recycling   Vice President – Technology
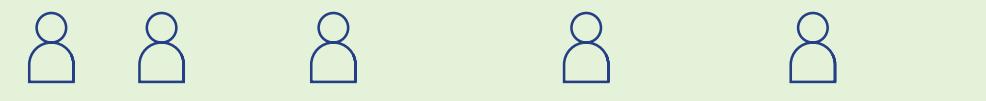
The CEO and President have the highest management accountability for ESG, including identification, assessment, and management of ESG factors.

The President provides updates to the CEO and the rest of the EMT on ESG matters.

President   CEO   Executive Vice President – ITAD   Vice President – Recycling   Vice President – Technology
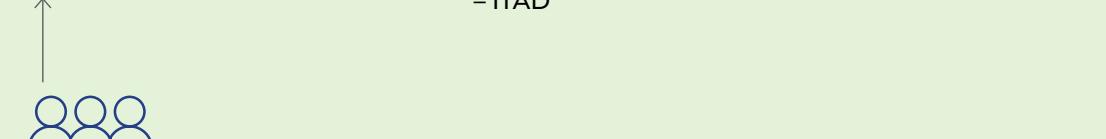
The Corporate Responsibility team reports to the President on ESG matters.

Corporate Responsibility Team

The Sustainability Committee reports to the Director of Corporate Responsibility on ESG matters.

Sustainability Committee

ESG Strategy Team

The ESG Strategy Team includes representation from all of Dynamic's business units, identifying opportunities within their realm of influence to improve sustainability and reduce carbon emissions.

Standards and Frameworks:
TCFD: Governance (a)
TCFD: Governance (b)

[5] Dynamic's EMT fulfills the roles of a Board of Directors and executive management at a listed company.

Leadership Diversity

Diversity is celebrated in our company. We recognize that fostering a culture of diversity and respect starts with our leaders setting the tone at the top of the organization. Currently, Dynamic's senior leadership is composed of 39% females, with 2 females serving on the EMT and 5 females at the director level. Six percent of senior leadership are from racially or ethnically diverse groups.[6]

Senior Leadership Gender Diversity (2023)

61%

39%

■ Men ■ Women
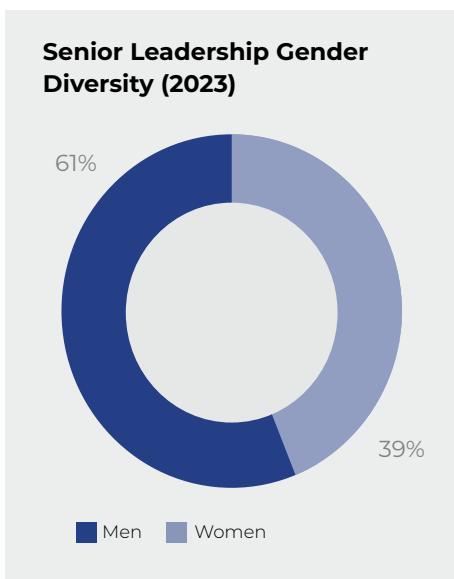
Diversity and Inclusion Development

Dynamic believes in inclusion as part of our foundation for cultural success. To amplify inclusion efforts, Dynamic offers development programs that are driven by team members, allowing them to take their own tailored and individual approach to growth. Dynamic has introduced several diversity-focused initiatives as part of our development programming:

» **Unconscious Bias Training:** Unconscious bias training is offered bi-annually through Dynamic's Leadership Essentials Masterclass. Additionally, all interviewers receive unconscious bias training as part of our interview process.

» **Diversity Programming:** Dynamic's Professional Development Board, supported by the Learning and Development team, annually provides diversity-focused programming (e.g., guest speakers) to professional team members and people leaders. Recordings are also available on Dynamic's intranet for all team members to view.

Women in Leadership

Dynamic has a strong female leadership presence with representation at the highest levels of management. At the forefront of Dynamic's most complex and important initiatives, female leaders play a key role in decision-making and operational success.

Ashley Foreman
Vice President of Corporate Services

"Over the past five years at Dynamic, I've contributed to various roles and participated in large-scale, company-wide projects. As a sales leader, my focus is to implement innovative, customer-focused solutions, champion our industry, and set a course for sustained growth. My leadership philosophy is guided by key decision-making principles: prioritizing innovation and simplification to create cutting-edge, user-friendly solutions; focusing on customer needs to deliver exceptional service and exceed expectations; staying ahead of industry trends to position our company as a leader; and empowering my team with the resources and support they need to excel. I believe in listening to our customers and frontline team members—their insights are crucial to fulfilling our purpose and delivering exceptional value."

Amanda Tischer Buros
Vice President of OEM Solutions

"Throughout my tenure at Dynamic, I've benefited from my deep connections with the ever-changing needs of our customers and the broader external landscape that influences electronics recycling. At the core of my leadership philosophy are several guiding principles, including never settling for complacency, viewing every challenge as an opportunity for growth and innovation, and an unwavering commitment to creating an exceptional experience for our customers. As I've grown in my role, my primary aim has been to champion the relentless pursuit of excellence, foster a genuine passion for driving positive change and inspiring others to embrace innovation; challenge conventions; and exceed expectations internally at Dynamic, as well as on behalf of our customers and the industry."

Stephanie Peterson
Director of Marketing

"Upon joining Dynamic seven years ago, I accepted the challenging, yet exceptionally rewarding, opportunity of establishing a formal marketing department and developing strategic marketing initiatives. My leadership approach centers on driving highly collaborative processes with key stakeholders across the company. Then and now, I've strived to ensure that our marketing efforts align with our corporate strategy, while prioritizing the needs of the businesses and organizations we serve. Change is constant in this industry — we must be innovative and adaptable in our marketing, seeking out new ideas, tactics, and technologies. At the same time, Marketing must always be accountable, making sure we are achieving measurable goals and delivering results for Dynamic."

Angela Remus
OEM Compliance Specialist

"As the President and Chair of the Sustainability Committee, founding member of our ESG program, and subject matter expert of our avoided emissions carbon calculator, I view sustainability as more than a buzz word — it's a lifestyle. I'm passionate about protecting the planet, and I do my best to integrate sustainability into every aspect of my life. It's fulfilling to work for a company whose purpose allows me to live out my passion every day."

Professional Integrity

Why This Matters

Maintaining high professional standards is table stakes in the work that we do. Professional integrity in the context of electronics and materials lifecycle management companies is inherently linked to proactive management of customers' sensitive information and enabling customers to comply with relevant environmental laws and regulations. An effective approach to transparency and preserving a strong track record of high-quality services are fundamental to the protection of our customers' interests, and ultimately, our reputation as a leader in our industry.

All of our facilities are located in the United States, which is identified as having relatively low levels of corruption.[7] However, we recognize the operational and reputational risks associated with bribery and corruption given our global scope of operations.

Approach
[SASB SV-PS-510a.1]

Dynamic shapes a culture of professional integrity through our values, purpose, and mission. We promote integrity among all of our team members and gain and maintain the trust of our customers and key stakeholders through our strong moral and ethical compass. Approaches that are leveraged include:

» Monitoring and mitigating risks by establishing policies and procedures (e.g., Conflicts of Interest Policy);

» Investigating allegations of misconduct;

» Holding others accountable for behaviors that are found to be misaligned with our core values;

» Providing training on professional integrity;

» Reinforcing behavioral expectations through semi-annual performance management reviews;

» Incorporating our core values into our hiring and onboarding processes; and

» Encouraging our team members to nominate peers for displaying exemplary behaviors that align with our core values.

Transparency is a key driver of customer trust, loyalty, and experience and is integral to our approach to professional integrity. In this regard, Dynamic provides real-time reporting for customers' peace of mind through our online customer portal. This provides 24 / 7 access to allow our customers to track assets in real-time, submit work orders, and stay up-to-date on each step as technology and materials are processed.

Performance

Since our inception in 2007, Dynamic has never incurred monetary losses as a result of legal proceedings associated with professional integrity, including within 2022 and 2023 [SASB SV-PS-510a.2].[8]

Year	Amount
2023	$0
2022	$0

[7] Transparency International's Corruption Perceptions Index ranks the United States 24 / 180, with a score of 69 / 100. The Corruption Perceptions Index is a measure of how corrupt each country's public sector is perceived to be, according to experts and businesspeople.
[8] The scope of this disclosure includes losses as a result of legal proceedings associated with professional integrity, including negligence, malpractice, breach of contract, fraud, corruption, and bribery.

Standards and Frameworks:
SASB SV-PS-510a.1
SASB SV-PS-510a.2

Supply Chain— Downstream Partner Management

Dynamic's Operations [9]		Downstream Partners	
› Shredding	› Sorting	Tier One Downstream Partners [10]	
› Baling	› Cutting		
› Mechanical Dismantling	› Wiping	Recycling Centers	150 Partners
› Manual Dismantling	› Refurbishing		
› Testing			

Why This Matters

Dynamic collaborates with a network of downstream partners to provide services vital to our operations.[11] Our downstream partners play a key role in ensuring that materials are processed all the way through end-of-life. Activities performed by Dynamic and within our Tier One downstream partner network are outlined in the table above [SASB IF-WM-000.C].

Performance of downstream partners in the materials lifecycle management process, including their environmental and societal impact, is an extension of our own given our close collaboration. We recognize that a significant portion of our environmental and social risks and associated impacts are transmitted through our downstream partners, particularly in relation to customer data protection and environmental compliance. Incidents on matters related to the environment

(e.g., hazardous waste) or society (e.g., human rights, exporting e-waste to developing countries) by downstream partners may result in potentially severe reputational damage to Dynamic, as well as contingent liabilities.

By effectively managing our relationships with our downstream partners to ensure environmental and social risks are sufficiently mitigated, we can lower operational and compliance costs, safeguard our reputation, and avoid fines, penalties, and litigation. Doing so ensures that our customers' e-waste is being processed both effectively and responsibly through to end-of-life.

Approach

Dynamic employs a stringent downstream vendor due diligence process, backed by our landfill diversion policy, as well as $15,000,000

pollution and $10,000,000 cyber risk liability insurance. We work closely with customers to meet their insurance coverage expectations. We carefully ensure that materials and commodities that leave our facilities are sent to downstream partners that meet or exceed our rigorous requirements. We also verify that partners are compliant with all relevant environmental, health, safety, and security requirements. Our Partner Management Program includes internal and third-party audits to verify performance with all local, state, federal, and international laws and regulations. Our onboarding and auditing process extensively reviews our partners' competencies and conformance to Dynamic's standards.

Internal Audits

» Annual internal audits
» Identifying continuous improvement opportunities
» Preparation for certification audits

International Partner Audits

» Conformance to Dynamic's processing standards (asset management and security, environmental protection, and health and safety of workforce)
» Alignment to Dynamic's Service Level Agreements
» Reporting requirement
» Annual desk and physical on-site audits every 3 years

Downstream Partner Audits

» Robust downstream due diligence management program
» Pre-onboarding evaluation
» GPS performance verification program
» Annual on-site audits for high-risk or hazardous e-waste partners

All of our downstream partners are required to sign off on our Code of Conduct and our agreements with vendors and downstream partners embed sustainability-related requirements based on the following principles:

» **Maximize Reuse Opportunities:** Material should be evaluated for potential reuse to minimize the environmental impacts of e-waste. Data on reuse material must be responsibly and appropriately sanitized.

» **End-of-Life Management:** Where reuse is not a viable option, every reasonable effort must be made to control e-waste to ensure it does not enter landfills or other environmentally irresponsible processes. All exports and imports must comply with international environmental and waste shipment conventions, agreements, local laws, and other legal requirements, ensuring that the entire disposition channel will meet or exceed all applicable environmental, transportation, and health and safety regulations.

» **Compliance with Law:** Ensure compliance with all applicable international, regional, national, and local laws and conventions and hold

all required permits, certifications, accreditations, licenses, shipping (export, import, and transit) approvals, and authorizations. We do not permit e-waste to be exported from Organisation for Economic Co-operation and Development (OECD) or European Union (EU) countries to non-OECD countries either directly or through intermediaries.

» **Management of Material:** All material processed on behalf of Dynamic is required to be tracked and documented at a minimum on a quarterly basis. All recyclable materials and waste are required to be managed throughout the entire chain of custody until final disposition.

» **Social Responsibility:** Ensure the safety and health of those who encounter Dynamic material through:

› Adherence to Dynamic's Focus Materials Management Plan;
› Prohibiting the use of child and forced labor;
› Prohibiting the use of prison labor;
› Conducting all processing operations indoors;
› Employing security measures appropriate for the materials handled;

› Use of practices and controls designed to protect the health and safety of workers, the public, and the environment;
› Legal and financial assurances in place for the proper closure of the facility; and
› Transport using entities that meet all applicable legal transportation requirements, and in a manner protective of physical and data security, health and safety, and the environment.

» **Extension of Requirements Through End-of-Life Disposition Channel:** We require that our partners and downstream vendors contract with their partners and downstream vendors to ensure that the responsibilities above are being met for all Dynamic material through the end-of-life processing channel.

Environment

Protecting the planet is woven into our purpose, underscoring our commitment to operating in an environmentally sustainable manner. Among our ESG priorities are the Management of Hazardous Materials, Greenhouse Gas Emissions and Climate Change, and Energy Management.

Management of Hazardous Materials

Why This Matters

We support our customers in maintaining compliance with environmental regulatory requirements through the materials lifecycle management process. As part of this process, Dynamic's operations generate various hazardous materials and e-waste toxins that can present a significant threat to the environment and communities if not properly managed. By employing effective hazardous materials management practices on behalf of our customers, we can prevent costs associated with regulatory penalties, remediation, and other fines, while avoiding potentially damaging impacts on local environments and communities.

Approach

Hazardous waste materials are reviewed by the Environmental Health and Safety (EHS) team to ensure that all possible non-hazardous material is sorted out. In 2023, the EHS team reduced the amount of material that would have been outbound as hazardous waste by 11,225 pounds through various activities, including:

» Bulking flammable materials in drums (instead of lab packing), and then recycling the containers;

» Removing mercury ampules from thermostats to allow for processing of the thermostat itself;

» Repurposing chemicals collected in clean sweeps for facility cleaning and maintenance; and

» Bulking corrosive materials together to reduce the volume shipped, allow for easier neutralization at downstream facilities, and minimize total environmental impact.

Every effort is made to prevent the generation of hazardous waste by finding beneficial reuses for all spent materials from our operations. For example, while many facilities process and treat filters from dust collectors as hazardous waste, we have partnered with smelters that will process them for heavy and precious metal recovery.

Dynamic maintains a strong landfill diversion policy for all processed materials and is also locked into a 3-year, $15,000,000 per year aggregate pollution liability insurance policy that meets our contract requirements across the business.

Performance

Even with our landfill diversion policy, it is inevitable that some waste may be generated through additional recycling and materials recovery processes through end-of-life. Overall, in 2023, Dynamic did not release Toxic Release Inventory (TRI)[12] [SASB IF-WM-150a.1] and did not experience any incidents of non-compliance associated with environmental impacts [SASB IF-WM-150a.3].[13]

[12] A release is defined as any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping, or disposing into the environment (including abandonment or discarding of barrels, containers, and other closed receptacles) of any toxic chemical.

[13] The scope of disclosure includes incidents associated with the environment, such as those related to enforcement of U.S. laws and regulations on ground and surface water contamination; hazardous waste transport, containment, or disposal; leachate treatment, transport, containment, or disposal; and public disclosure of contamination events.

[14] Dynamic does not own or operate landfill facilities. Therefore, the number of corrective actions implemented for landfill releases is zero [SASB IF-WM-150a.2]. Corrective actions are defined as control and cleanup of landfill releases of constituents detected at a statistically significant level above the established background level.

Standards and Frameworks:
SASB IF-WM-150a.1,
SASB IF-WM-150a.2,
SASB IF-WM-150a.3

Metric	2023	2022
TRI Releases	0	0
Number of Corrective Actions Implemented for Landfill Releases[14]	0	0
Number of Incidents of Non-Compliance Associated with Environmental Impacts	0	0

Greenhouse Gas Emissions and Climate Change

Why This Matters

Climate change is the most pressing and complex issue of our time, presenting risks to our business, our customers, the environment, and society. We understand that the movement toward a circular economy is inherently linked to the low-carbon transition. Circular economy practices, including our activities as an electronics and materials lifecycle management corporation, play a key part in driving real-world emissions reductions by lessening the demand for primary materials through electronic product lifetime extension and materials recirculation.

We recognize that drivers of climate-related impacts continue to accelerate. To this end, we continue to monitor critical trends and developments related to the low-carbon transition that affect both Dynamic and our customers, including the rapidly evolving regulatory landscape and enhanced focus on supply chain emissions.

This section of the ESG report presents our disclosure on many of the TCFD recommendations.

Approach

Climate Change Governance
[TCFD: Governance (a), TCFD: Governance (b)]

Dynamic's ESG governance is described in detail in the ESG Governance section. As a privately owned company, Dynamic does not have a Board of Directors. Instead, our EMT has the highest level of oversight and accountability and is responsible for setting overall corporate strategy, key initiatives, and balancing risk and innovation while anticipating future needs and opportunities related to the company's sustainability.[15] The EMT, led by the CEO and President, oversees and reviews the investment and decisions linked to Dynamic's ESG activities and sets the vision for which ESG initiatives are prioritized, including those related to climate change. The EMT is also responsible for identifying, assessing, and managing climate-related risks and opportunities.

Climate Strategy
[TCFD: Strategy (a), TCFD: Strategy (b)]

Dynamic's ESG approach includes identifying and assessing our exposure to climate-related risks and opportunities. The ESG materiality assessment that we conducted in 2022 (as described in greater detail in the ESG Materiality Assessment section) included the consideration of climate change transition risks and climate change physical risks. We assessed the potential impact and likelihood of these risks over the short (0 to 1 years), medium (1 to 3 years), and long term (greater than 3 years).

Climate Change Transition Risks
We identified GHG emissions and climate change transition risks as important risks for Dynamic over the medium- and long-term. Drivers of climate change transition risks, including climate-related policies and regulations, such as disclosure requirements, and enhanced focus by capital markets participants, could impact Dynamic's customers and in turn, impact Dynamic. Implementation of carbon pricing mechanisms in our operating regions can directly increase operational costs for Dynamic and increase flow-through costs from our downstream partners.

We have observed a steady increase in interest by our customers in measuring and managing their scope 3 emissions and expect this trend to continue as momentum on the low carbon transition accelerates. We recognize that our proficiency in supporting our customers' emission reduction activities through materials lifecycle management can impact demand for our services to the extent that their focus on supply chain GHG emissions increases over time.

Climate Change Physical Risks

Presently, our exposure to risks related to the physical impacts of climate change does not appear to be significant, as our facilities are not located in areas that are at this time understood to be particularly vulnerable to extreme weather events or changing weather patterns. However, we have experienced minor operational disruptions from extreme weather in recent years. For example, in 2022 high winds and severe storms caused minor power outages at Dynamic's Wisconsin operations.[16]

We recognize that our exposure to the physical risks may change over the long term to the extent that the planet continues to warm, and the effects of climate change are increasingly felt across the United States. Through our collaboration with downstream partners, we also recognize that our services can be disrupted by physical climate impacts through supply chain disruptions. It is difficult to predict, however, what the specific impacts are likely to be.

Climate-Related Mitigation Efforts
[SASB IF-WM-110a.3]

Facility-Level
We have capitalized an LED lighting project to enhance energy efficiency, aiming to result in direct cost savings over the medium- and long-term and reduce our emissions profile. In addition, we're currently conducting a solar panel project assessment and have submitted a grant proposal to help fund it. We are committed to continue exploring opportunities to reduce our operational GHG emissions and enhance climate resiliency as our approach evolves.
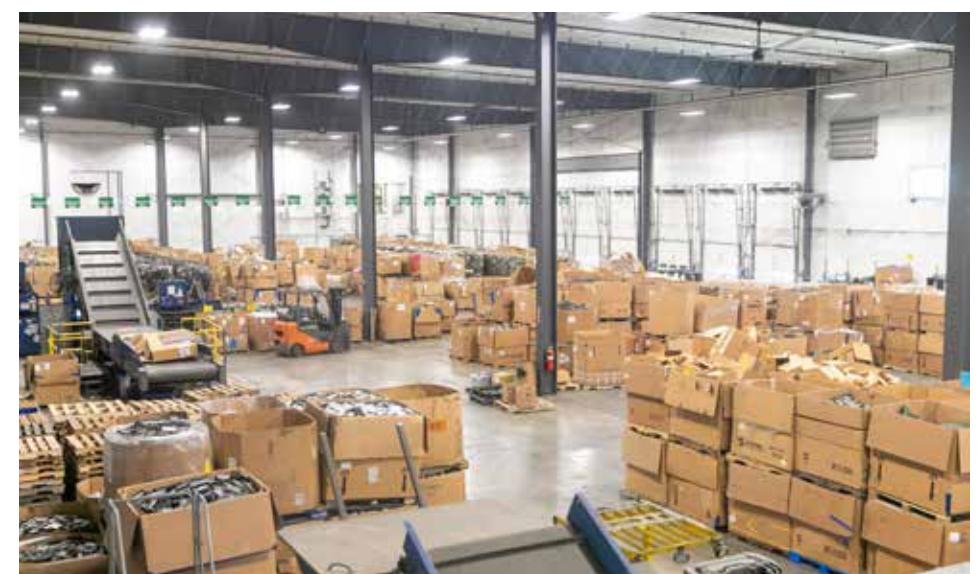
[15] Dynamic's EMT fulfills the roles of a Board of Directors and executive management at a listed company.
[16] Power outages required Dynamic to replace a damaged fire pump at a cost of $71,790.

Our Materials Lifecycle Management Services

Since our founding, Dynamic has helped customers reduce their carbon footprints with cost-effective and environmentally responsible technology lifecycle services. Today, we recognize the growing need for our customers to measure, monitor, and minimize scope 3 emissions as

a means to reduce global emissions and achieve climate-related goals. Launched in 2022, Dynamic's carbon calculator offers them an easier, more accurate way to quantify the positive climate impact of their materials lifecycle management efforts.

Dynamic's Carbon Calculator

Compared to other methodologies, the Dynamic carbon calculator gives our customers a more precise understanding, with less effort, of how their materials lifecycle management programs help them potentially avoid scope 3 GHG emissions. Accessed via an online portal, our carbon calculator offers several key advantages, including:

» **Broader Scope:** Includes calculations for an industry-leading 35 categories of e-waste, comprising both whole units and component parts

» **More Realistic Data Inputs:** Automatically tracks actual material as it's received and processed, and this information is refreshed daily

» **Proven Methodology:** Uses the widely accepted UN Clean Development Mechanism (CDM) e-waste recycling methodology and GHG Protocol Framework

» **Third-Party Validation:** Uses a methodology that has been validated by Morningstar Sustainalytics, a global leader in ESG research and data [17]

» **More Usable Results:** Generates clear-cut, real-time reporting,

Raw Materials

Al 13 Aluminium   Cu 29 Copper

Mining
High energy and emissions intensity activity

Recovery
Lower energy and emissions intensity activity
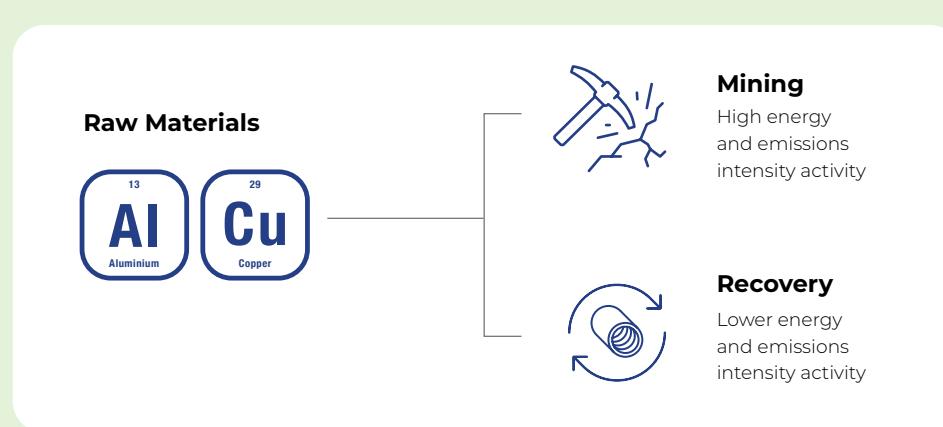
supplemented with graphic representations of potentially avoided scope 3 emissions

During 2023, the Dynamic carbon calculator enabled customers to report an estimated 101,432,385 pounds of potential avoided GHG emissions.

How the Carbon Calculator Works

To calculate the potential avoided emissions of e-waste, Dynamic's carbon calculator considers the emissions associated with the dismantling of e-waste from its commodity form to its raw materials. This level of emissions is then compared with the emissions associated with producing these same raw materials from virgin sources. In cases where e-waste is re-used, the tool compares the emissions associated

with the commodity as a whole produced from virgin raw materials.

Because the energy associated with raw materials production and processing is highly intense, the associated emissions are higher than the energy required to dismantle electronics to their raw materials. Metals such as copper and aluminum are either mined or recovered from recycling processes. Material recovery eliminates the need for these metals to be mined. The emissions associated with mining virgin raw materials are no longer present when there is a recovered alternative raw material in the economic system. Therefore, the emissions associated with virgin raw materials extraction are considered "avoided."

We will continue to monitor our exposure to climate-related risks and opportunities. We have not yet conducted scenario analysis given our size and stage. We are, however, committed to continuing to enhance our understanding of climate-related risks and opportunities, including the ways in which they could impact our business, strategy, and financial planning. We intend to continue to monitor climate-related developments in the United States and globally to ensure our services are adapting to our customers' evolving needs.

Climate-Related Risk Management
[TCFD: Risk Management (a), TCFD: Risk Management (b), TCFD: Risk Management (c)]

Dynamic's environmental risk management process is described in detail in the Risk Management section. Climate-related risks are identified, assessed, and managed alongside all other company-wide environmental risks through Dynamic's environmental aspects and impacts analysis. We intend to integrate insights from our ESG materiality assessment as an input into this analysis to ensure that all relevant climate change factors identified are included and appropriately characterized.

Performance

Climate-Related Metrics and Targets
[SASB IF-WM-110a.1, SASB IF-WM-110a.3, TCFD: Metrics and Targets (a), TCFD: Metrics and Targets (b), TCFD: Metrics and Targets (c)]

We conducted carbon accounting to determine our 2023 scope 1, 2, and 3 GHG emissions in-line with the GHG Protocol.[18] The operational control approach was implemented to perform the GHG accounting, given that Dynamic owns all of our operations. None (0%) of our scope 1 GHG emissions are currently covered under emissions-limited regulations or emissions reporting regulations. The majority (92%) of Dynamic's scope 1 emissions are from diesel-fueled heavy goods vehicles used for our operations. Scope 2 emissions cover the electricity we purchase from the grid for our offices and operations. The majority of scope 3 emissions (78%) result from the use of sold products. This category is largely driven by the use of sold desktops (50% of scope 3 emissions), where electricity used by the computers contributes to energy use and therefore emissions.

The sizable overall increase in GHG emissions from 2022 to 2023 stems largely from significant growth in

the sale of refurbished electronic equipment. These scope 3 emissions include the energy use of the products Dynamic refurbishes and re-sells; however, they do not factor in the avoided emissions benefits resulting from these products being recycled in the supply chain. Such emissions are not included in a GHG Accounting exercise under scope 3, per the GHG Protocol. However, as described on page 32 under Dynamic's Carbon Calculator, we are actively measuring these avoided emissions to demonstrate the environmental benefits of materials lifecycle management.

GHG Emissions (t CO2e)

Metric	2023 Performance	2022 Performance
Scope 1 GHG Emissions	3,548	3,020
Scope 2 GHG Emissions	1,144	1,048
Scope 3 GHG Emissions [19]	81,654	61,935

Dynamic does not generate landfill gas from our owned and operated facilities (0 MMBtu) [SASB IF-WM-110a.2].

Energy Management

Why This Matters

Electronics and materials lifecycle management processes can be energy-intensive. As part of our operations, our facilities utilize major energy draws, including industrial shredders, pulverizers, and balers. As a full-service materials management company, we also operate a vehicle fleet to pick up, transport, and drop off our customers' materials. Energy consumption contributes to the creation of scope 1 emissions through fuel combustion and scope 2 emissions through electricity consumed through the grid. In addition to minimizing our emissions profile, improving energy management practices can reduce operating costs, reduce exposure to fuel price volatility, and avoid lost revenue and cost impacts from potential disruptions in our energy supply.

Approach

As noted under Greenhouse Gas Emissions and Climate Change above, we have implemented a variety of projects, including an LED lighting project, to enhance our energy efficiency. During 2023 we initiated an assessment, which is ongoing, to install solar panels, and we sought Industrial Assessment Centers (IAC) feedback on other proposed energy efficiency projects. In 2023, we operated a fleet of 26 vehicles as part of our logistics operations [SASB IF-WM-000.B].[20] With the goal of zero empty miles, we seek to maximize every drive by expanding our outbound deliveries and ensuring full loads to reduce energy consumption and associated costs. While we do not operate alternative fuel vehicles in our fleet at this time (0%) [SASB IF-WM-110b.2], we will continue to monitor the technical and operational feasibility of procuring alternative fuel vehicles, including electric vehicle semi-trucks and supporting charging infrastructure, as the market matures over time.

Performance
[TCFD: Metrics and Targets (a)]

In 2023, Dynamic's fleet consumed 357,000 gallons (52,308 GJ) of fleet fuel, up 8.2% from 330,000 gallons (48,352 GJ) in 2022 [SASB IF-WM-110b.1].[21] This increase was driven in large part by the growth of our service area, thus increasing the total number of miles driven. In 2023, our electricity consumption increased by 22.4%, driven by growth in processing volume, coupled with an expansion of shifts to shred flat panels, relocation of equipment, and installation of an irrigation system.

Electricity Consumption (kwhs)

Legend: 2022, 2023

- WI Building A / Map Location 9G25A0034: 1,372,200 (2023), 1,332,600 (2022)
- WI Building B / Map Location 9G25A0173: 603,700 (2023), 564,000 (2022)
- WI Building B / Map Location 9G25A0175: 471,000 (2023), 308,000 (2022)
- TN: 251,840 (2023), 267,240 (2022)
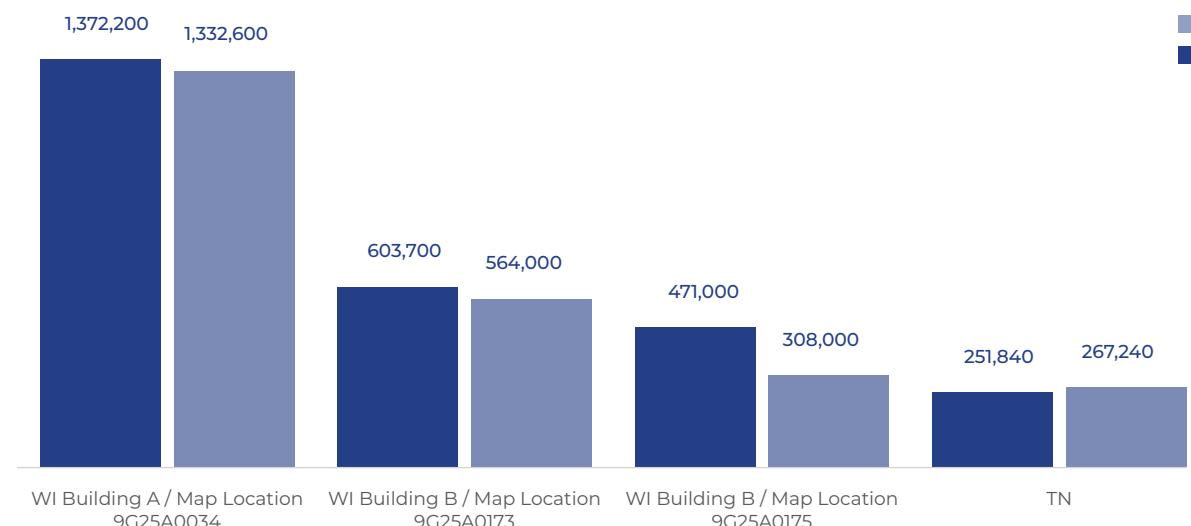
[20] Dynamic's vehicle fleet comprises 24 leased trucks and two company-owned trucks – 1 owned spotter in Wisconsin, and 1 owned truck in Tennessee. All vehicles are semi-trucks, except for the 1 owned spotter in Wisconsin, which is a box truck.
[21] All (100%) of Dynamic's fleet fuel consumed is diesel. Dynamic's fleet does not utilize natural gas (0%) or renewable (0%) fuels.

Fleet Fuel Consumption (gallons)

Legend: 2022, 2023

- 2023: 357,000 gallons
- 2022: 330,000 gallons

Standards and Frameworks: SASB IF-WM-110b.1, SASB IF-WM-110b.2, SASB IF-WM-000.B, TCFD: Metrics and Targets (a)

Social

At Dynamic, we recognize that strong practices related to social ESG factors enable us to carry out our mission to put our stakeholders first, including our customers, team members,[22] and the communities in which we operate. Among our ESG priorities are Data Security, Workforce Health and Safety,[23] Labor and Employment Practices, Human Capital Strategy, and Community Engagement.

[22] The terms "employee" and "team member" are used synonymously in this report.
[23] Air Quality was an ESG factor identified as part of the 2022 ESG materiality assessment. Air Quality is included in Workforce Health and Safety, as our exposure to the issue primarily relates to maintaining indoor air quality and ensuring safe working conditions for our team members.

Data Security

Why This Matters

Managing outdated electronics can be a complex process that requires end-to-end, expert-level cybersecurity expertise to safeguard sensitive data. That's why, as industry leaders, we are entrusted by our cross-industry customers to handle their electronics in a way that is transparent, cost-efficient, and compliant with key regulatory requirements, including but not limited to the:

» Health Insurance Portability and Accountability Act (HIPAA)
» Family Educational Rights and Privacy Act (FERPA)
» Graham-Leach Bliley Act (GBLA)
» Sarbanes-Oxley Act

Strong data sanitization, destruction, and protection processes safeguard our customers from regulatory penalties and contingent liabilities and adverse reputational impacts, ensuring that their IT assets are managed in the most secure, convenient, and cost-effective way, thereby maximizing the value from outdated technology.

Approach

Data Security in Materials Lifecycle Management

Our security-first materials lifecycle management processes are designed to protect customers' data from any potential harm. All devices and assets are sanitized according to the National Institute of Standards and Technology (NIST) 800-88 standard, and upon client request, to the Department of Defense 5220-22-M standard. Our safeguards ensure we always meet or exceed all local, state, and federal regulations for electronics recycling practices (e.g., facility and process audits). As a full-service materials management corporation responsible for the full chain of custody, our customized, security-driven logistics — including the pickup, transport, and drop-off of assets — are a carefully managed part of our services, ensuring that our customers' sensitive data is always protected.

Full Transparency and Reassurance

» We create full visibility to our internal security practices and certified downstream vendors, who process residual materials after destruction.
» We maintain a $10,000,000 cyber liability policy, as well as a financially guaranteed closure plan.

Facility Security

» Our facilities are accessible only by key card and equipped with 24-hour, third-party security monitoring, with more than 100 security cameras. Security footage is held for at least 90 days.
» All team members are subject to a seven-year criminal background check and drug screening prior to employment, as well as background checks every three years after they are hired. We do not employ individuals with felony convictions for burglary, theft, embezzlement, or fraud, and require staff identification at all times.

Careful Processing

» All materials with data-storing devices are manually identified by trained personnel in the receiving, sorting, and teardown process.
» We use proprietary wiping software for data sanitization, customized to the data overwriting and destruction requirements of our customers' assets.
» When required, all hard disc drives are shredded in-house — not shipped to a downstream processor for destruction.

Complete Disposition

» Every track, sector, and cylinder of hardware is overwritten with predefined or random data. All existing data, including the operating system, are destroyed.
» All data is destroyed to U.S. Department of Defense Standards, within 30 days of receipt. Customers receive a certificate of data destruction.

National Association for Information Destruction (NAID) AAA-Certified Services

Our Onalaska and Nashville locations are NAID AAA certified. The National Association for Information Destruction's certification for Electronics Media Sanitization and Destruction is the leading standard for data security throughout the industry.

ITAD Services Tailored to each Customer's Requirements

Dynamic delivers a comprehensive set of ITAD services, tailored to each customer, including logistics and transportation of IT assets, data sanitization, hardware recycling, and refurbishing and resale of qualified assets. The positives of working with Dynamic include:

» Rigorous data security practices in compliance with industry standards

» Oversight and control of every step in the ITAD process, from request and pickup of devices, to data destruction and asset recycling or refurbishing

» Acceptance of virtually any IT asset

» In many cases, revenue sharing from the resale of refurbished assets, which helps offset the customer's recycling costs

» A willingness to make changes and improvements based on customer feedback

Organizational Data Security
[SASB SV-PS-230a.1, SASB SV-PS-230a.2]

While we do not store any confidential information on behalf of our customers, we do collect and store customer information such as the make, model, and serial numbers of systems they have sent to us for lifecycle management. We understand that managing our organizational security risks goes hand-in-hand with safeguarding our customers' data.[24] To this end, Dynamic implements the following approach to identifying and addressing data security risks:

» Conducting third-party IT security audits for internal and external vulnerabilities.

» Using technologies that provide notification of vulnerabilities and necessary actions to manage the threat.

» Working with a third-party managed service provider to ensure our systems are always up-to-date with the latest Windows updates and if they are critical, they are installed immediately upon release.

We aim to maintain strong data security performance and mature our security governance and practices throughout the organization through the development of a security roadmap. In addition, we are working to strengthen our security culture within our organization to ensure user awareness is a part of everyday activities conducted at Dynamic. We will provide updates on the development and implementation of our security roadmap in future disclosures.

Performance

Data Security Performance[25] [SASB SV-PS-230a.3]

Metric	2023	2022
Number of Data Breaches	0	0
Percentage of Data Breaches Involving Customers' Confidential Business Information (CBI) (%)	0	0
Percentage of Data Breaches Involving Personally Identifiable Information (PII) (%)	0	0
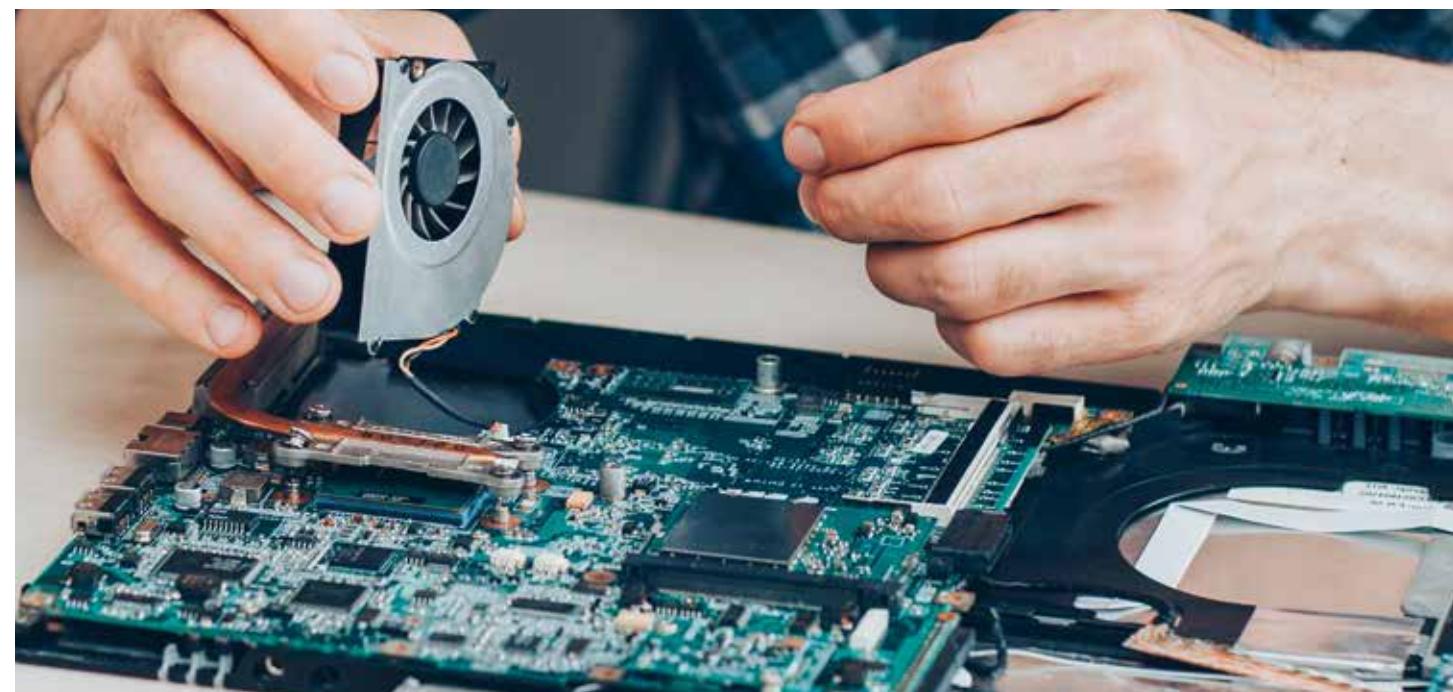
[24] Retention for any data from our customers is indefinite unless requested by the customer to be removed from our systems
[25] A data breach is defined as the unauthorized movement or disclosure of sensitive information to a party, usually outside the organization, that is not authorized to have or see the information. No data, including customers' confidential business information (CBI) or personally identifiable information (PII), was breached (0%) in 2023 and 2022.

Standards and Frameworks:
SASB SV-PS-230a.1, SASB SV-PS-230a.2, SASB SV-PS-230a.3

Workforce Health and Safety

Why This Matters

The materials lifecycle management process involves the operation of industrial equipment and can generate hazardous materials and chemicals, which pose significant risks to workforce health and safety. Risks related to fire incidents are also prevalent in the industry due to the frequent handling of high-density lithium batteries. Effective workforce health and safety practices are fundamental to the protection of our team members and the proper functioning of our operations.

A proven track record in health and safety can improve workforce productivity and help to attract and retain talent, improving operational performance and reducing costs associated with workforce turnover. Our operations are also subject to Occupational Safety and Health Administration Standards and regulations.

Approach

At Dynamic we believe in creating a culture of behavior-based safety. Dynamic maintains a comprehensive Health and Safety Manual and implements various programs related to health and safety to ensure that each team member is adequately trained and fully aware of safety procedures. Our EHS team is responsible and accountable for implementing and enforcing our safety program. We also have a team member-led Safety Committee that consists of team members representing every department across the company that is supported by the EHS team. Our comprehensive safety program includes the following approaches:

» Daily safety discussions before each shift

» Weekly behavior-based safety walkthroughs involving EHS team interactions with all team members about safety topics and concerns; the EMT receives regular updates to enable continuous improvements

» Weekly Toolbox Talks reviewing topics identified in the previous week's behavior-based walkthroughs; includes feedback from team members

» Required team member reporting of all work-related incidents, injuries, and near misses, without fear of retaliation; all incidents are investigated by the Health and Safety Team within three business days

» Regular facility walkthroughs by the EHS team, together with the Facilities and Maintenance teams, to ensure all emergency and safety equipment is in good working condition

» Also during these walkthroughs, monitoring by the EHS team of key safety areas including facility lighting, sound, temperature, humidity, and indoor air quality to ensure safe working conditions

Originally implemented in 2020, Dynamic also currently uses the SaferWatch program to monitor safety performance, including scores for the Behavior Analysis and Safety Improvement Categories (BASICs) shown on page 44. The program is a carrier monitoring software that takes data from the U.S. Department of Transportation to provide information about the third-party carriers we use for shipments. This information automatically links into our Transportation Management Software (TMS) for real-time compliance and insurance monitoring at the time of booking carriers.

Air Quality

Air pollution is the presence of air contaminants in such quantities and duration that they can be injurious to humans, animals, plants, or property. As a company specialized in electronics and materials lifecycle management, we do not directly engage in air-polluting activities. While our Nashville facility is located near an area of dense population [SASB IF-WM-120a.2], we do not emit significant amounts of air pollutants, have not experienced incidents of non-compliance associated with air emissions [SASB IF-WM-120a.3], and are not required to obtain air permits to conduct operations.

In 2023 and 2022, Dynamic did not produce any nitrogen oxides (excluding N2O), sulfur oxides, volatile organic compounds (VOCs), or hazardous air pollutants (HAPs) [SASB IF-WM-120a.1].

Indoor Air Quality

E-waste frequently contains hazardous materials. Processing e-waste can produce pollutants that may be dangerous to human health, including toxic metals such as lead, cadmium, cobalt, and mercury. As such, maintaining indoor air quality to ensure safe working conditions is paramount to ensuring the safety of our team members.

Maintaining Indoor Air Quality

Dynamic has a robust industrial hygiene program that enables us to monitor heavy metals and other hazardous air pollutants and to ensure our dust collection and dust mitigation programs are effective. We perform weekly particulate testing on all areas of operation to ensure that we are controlling nuisance dust.

In 2023, key internal programs implemented included:

» Modified air filtration systems for our mechanical processing equipment to optimize fugitive emissions controls

» Modified shredder's mercury capture system to optimize prevention of incidental mercury release from equipment that may not have been classified as containing mercury

Performance

In 2023, Dynamic ensured zero work-related fatalities once again, underscoring our absolute commitment to employee safety. In addition, our total recordable incident rate (TRIR) decreased slightly from 2022 to 2023, even while we increased our production and operational areas—pointing to significant improvements in safety protocols and practices.

We also enhanced our behavior-based safety walks by adding a reporting system that is shared across multiple levels of the organization; our goal is to enhance the transparency and

accountability of safety initiatives and corrective actions and to further foster a culture of safety awareness.

Our near miss frequency rate (NMFR) rose from 2022 to 2023, suggesting heightened vigilance and willingness to report incidents — crucial for identifying and mitigating potential hazards. Our reporting rate increased by 35%, leading to early intervention in 20 musculoskeletal disorder (MSD) injuries and preventing them from becoming severe. From 2022 to 2023 we maintained our safety engagement score, reaching 4.8 out of 5 consistently through year end, reinforcing the positive impact of our safety initiatives on employee morale.

The number of road accidents and incidents decreased to one in 2023 from two in 2022, denoting our steadfast dedication to safety as a top priority and our ongoing efforts to keep team members out of harm's way wherever company activities occur, whether in our facilities or on the road.

Health and Safety Performance [26] [SASB IF-WM-320a.1, SASB IF-WM-320a.3]

Metric	2023	2022
Total Recordable Incident Rate (TRIR)	5.3	5.6
Fatality Rate	0	0
Near Miss Frequency Rate (NMFR)	196.6	129.4
Number of Road Accidents and Incidents	1	2

Safety Measurement System BASIC Percentiles (%) (2023) [27] [SASB IF-WM-320a.2]

Metric	2023	2022
Unsafe Driving	27	N/A
Hours-of-Service Compliance	20	N/A
Driver Fitness	N/A	N/A
Controlled Substances / Alcohol	N/A	N/A
Vehicle Maintenance	7	N/A
Hazardous Materials Compliance	55.9	55

[26] Figures considers all team members, including direct and contract team members.
[27] As of December 31, 2023. The SaferWatch program produces an "N/A" result when (i) the score is zero (0) or (ii) there are not enough inspections to trigger a rating score. Rating scores remain constant until a change in score is recorded.

Standards and Frameworks:
SASB IFWM-320a.1, SASB IF-WM-320a.2, SASB IF-WM-320a.3, SASB IF-WM-120a.1, SASB IF-WM-120a.2, SASB IF-WM-120a.3

Labor and Employment Practices

Why This Matters

We recognize the impact of effective management of labor and employment practices in ensuring that our operations run efficiently and maintain regulatory compliance. An effective approach to workforce employment and labor practices can help minimize labor stresses and conflicts with our team members, reduce or eliminate operational disruptions, and avoid regulatory fines and penalties.

Dynamic is subject to the equal employment opportunity requirements of the U.S. federal government and all states in which we do business, including the Fair Labor Standards Act (FLSA), Americans with Disabilities Act (ADA), and Americans with Disabilities Amendments Act (ADAA).

Approach

Bringing people from all walks of life together for a common purpose allows our company to move forward with the strength only a variety of unique personal perspectives and life experiences can create. Dynamic recruits, employs, compensates, trains, promotes, disciplines, and otherwise treats all team members and applicants based on qualifications, performance, and competence. Furthermore, Dynamic considers all applicants and team members without regard to age, sex, color, religion, race, national origin, citizenship, protected veteran status, military status, sexual orientation, gender identification, marital or family status, physical or mental disability, or any other status protected by law. We also complete an Affirmative Action Plan annually. We are committed to fostering an inclusive work environment that supports our workforce, and to monitoring our diversity performance.

Performance [28]

Gender Diversity [SASB SV-PS-330a.1]

	2023	2022
Percentage of Senior Leadership that is Female	39%	44%
Percentage of the Workforce that is Female	23%	22%

Racial / Ethnic Diversity [SASB SV-PS-330a.1]

	2023	2022
Percentage of Senior Leadership that is Racially / Ethnically Diverse		
White	94%	94%
Black	6%	6%
Percentage of the Workforce that is Racially / Ethnically Diverse		
White	87%	86%
Black	3%	4%
Hispanic	3%	1%
Asian	4%	5%
Native Hawaiian	1%	1%
Two or More Races	2%	3%

While all Dynamic team members have a right to unionize, none have exercised this right to date. Therefore, none of Dynamic's team members are covered by collective bargaining agreements. Dynamic did not experience any work stoppages in 2022 or 2023.

	2023	2022
Percentage of Workforce Covered Under Collective Bargaining Agreements	0	0
Number of Work Stoppages and Total Days Idle	0	0

[28] Consistent with the definition provided in the SASB Professional & Commercial Services Sustainability Accounting Standard, "executive management" includes Executives / Senior Level Officials and Managers: "individuals who plan, direct and formulate policies, set strategy and provide the overall direction of enterprises / organizations for the development and delivery of products or services, within the parameters approved by boards of directors or other governing bodies." At Dynamic, these individuals include senior leaders at the director level and up, including the EMT, collectively referred to as "senior leadership." Team members at the manager level do not hold these responsibilities and are therefore excluded from SASB's definition for "executive management" and Dynamic's disclosure on senior leadership. Workforce refers to all other team members who are not classified as senior leadership.

Standards and Frameworks: SASB SV-PS-330a.1, SASB IF-WM-310a.1, SASB IF-WM-310a.2

Human Capital Strategy

Why This Matters

We recognize that our continued ability to attract, retain, and motivate exceptional team members is vital to ensuring our long-term competitive advantage and ability to create value for our customers. Our team members are critical to our long-term success and are essential to helping us meet our goals. An effective approach to human capital includes the development of strong policies, processes, and commitments, as well as demonstrated performance around team member engagement and talent development. We recognize that implementing these practices has the potential to positively impact the productivity of the workforce and our performance as a company.

Approach

Our team members are our greatest asset, and we're committed to providing an exceptional environment for the amazing work they do every day.

Dynamic strives to be more than an employer, instead acting as a partner in the career development and life aspirations of our team. By concentrating on the six fundamental areas below, Dynamic connects our team members with the support they need for a great today and a better tomorrow.

Health

» Two health plans
» Health Reimbursement Arrangement (HRA) program
» Dental, vision, accident, and cancer insurance
» Critical health insurance / supplemental health coverage for out-of-pocket expenses
» Free access to Neighborhood Family Clinic (WI)

Profit Sharing

» Quarterly profit sharing (fluctuates depending on company profitability)
» Includes all-team meals and celebrations

Time Off

» 3 weeks paid time off in year one
» Paid parental leave
» 12 weeks paid pregnancy-related medical leave
» 8 paid holidays

Financial

» Financial education program
» 401K with company match
» Flexible spending account
» Employer-paid term life insurance
» Voluntary life insurance
» Voluntary short-term insurance
» Employer-paid long-term insurance

Wellness

» Onsite fitness center and game room (Wisconsin facility)
» Offsite fitness center discount
» Wellness and Benefit Education sessions
» Corporate chaplain
» Premier Team Member Assistance Program (includes free mental health counseling for team members and their families)
» Dynamic Pantry

Growth and Development

» Development community
» Book club
» Education reimbursement
» Individual growth plans
» Emerging Leaders Program
» LEAD Masterclass

Spotlight: Growth and Development at Dynamic

Individual Growth Plan (IGP)	We use IGPs as a vehicle for consistent and intentional discussions regarding team members' career interests, skills gaps, and development activities. Team members are recommended to review their IGP every 6 months as part of their performance review process.
Emerging Leaders Program	The goal of this program is to support team members in advancing their careers. Team members in this program not only embrace our mission, purpose, and values, but also demonstrate expertise that can translate to success when taking on greater responsibilities.
LEAD Masterclass (Leadership Essentials at Dynamic)	This two-day leadership masterclass educates team members on what it takes to be a leader within our organization. Designed to be applicable to any level of leadership, this training aims to equip team members with the right tools to be great leaders, the Dynamic way. The concepts trained include topics ranging from supervisory best practices to a discussion around our culture from our CEO and President.
Education Reimbursement	Team members can utilize Dynamic's Education Reimbursement to further their learning and development. This benefit provides financial support to help pay for school tuition, pay for books, attend a seminar or conference, participate in parenting classes, access financial education, and more.

We aspire to create a culture of recognition and appreciation.

Rewards and Recognition Program

Dynamic's Rewards and Recognition program recognizes team members who exhibit exceptional alignment with our values or demonstrate effort that goes above and beyond expectations. Implemented on a monthly basis, this program celebrates team members and their stories to maintain our focus on what matters most: our people. The program consists of three components:

» **MVP (Mission, Values, and Purpose):** Peer-to-peer recognition,

shared company-wide each month, recognizing behaviors that align with our mission, values, or purpose; recipients receive a certificate.

» **Top Hat:** Leaders recognize team members whose achievements or efforts go beyond the call of duty; recipients receive a gift card and thank-you note.

» **CWA (Company Wide Awards):** Annual awards that are peer and leader nominated, with finalists and winners selected by our EMT; finalists and winners are celebrated at our annual company party, and winners receive a $1,000 bonus and 40 hours of PTO.

Dynamic—A "Great Place to Work" [29]

We are honored to have been named a Great Place to Work for seven consecutive years! As part of acquiring this certification, we ask our team members to respond to the following statement: "Taking everything into account, I would say this is a great place to work." [30] For the past seven years, our team members agree!
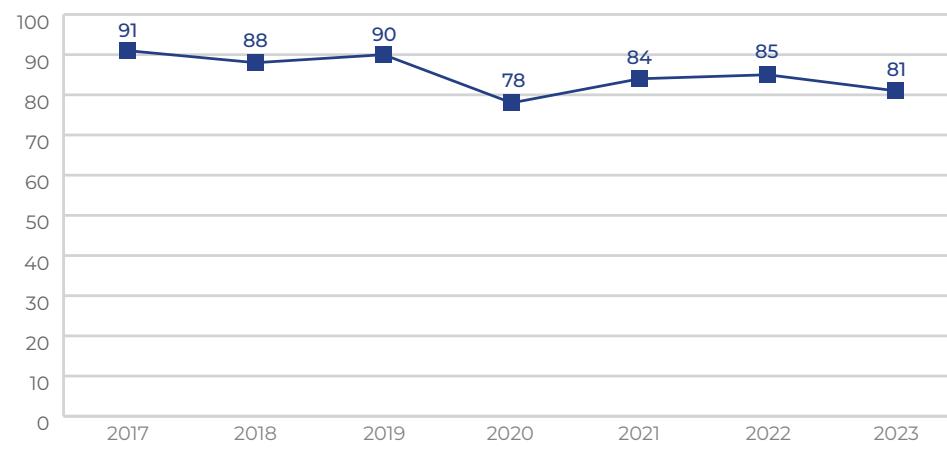
81% of employees at Dynamic Lifecycle Innovations say it is a great place to work compared to 57% of employees at a typical U.S.-based company.

Taking everything into account, I would say this is a great place to work.

Source: Great Place To Work® 2023 Global Employee Engagement Study.

Great Place to Work Survey Results: Company Culture

91%
I am able to take time off from work when I think it's necessary.

90%
When you join the company, you are made to feel welcome.

86%
I feel good about the ways we contribute to the community.

88%
I believe management would lay people off only as a last resort.

Spotlight: Dynamic Engagement Survey

What is the engagement survey?

The engagement survey is an internal survey administered annually that collects feedback directly from our team members to measure their engagement. Team members rate their experience on a list of 19 questions based on Gallup's drivers of engagement. The questions are rated on a 5-point Likert scale, with 1 being

"Never" and 5 being "Almost Always." Team members' responses to the questions provide us with invaluable insight into the things we are doing well and opportunities for improvement.

How are the results used?

Results are shared with the EMT for review and action. We have a robust department action planning process that provides leaders a framework to better understand, communicate, and act on the results to help improve engagement. We also conduct

cross-functional focus groups to help interpret the company-wide results and provide actionable feedback to the EMT and appropriate stakeholders.

Engagement survey results

Dynamic's overall engagement survey scores for 2018–2023 are provided below. Dynamic's overall average score over the last six years has never been below a 4, indicating a consistently highly engaged workforce.

Engagement Survey Score (2018-2023)
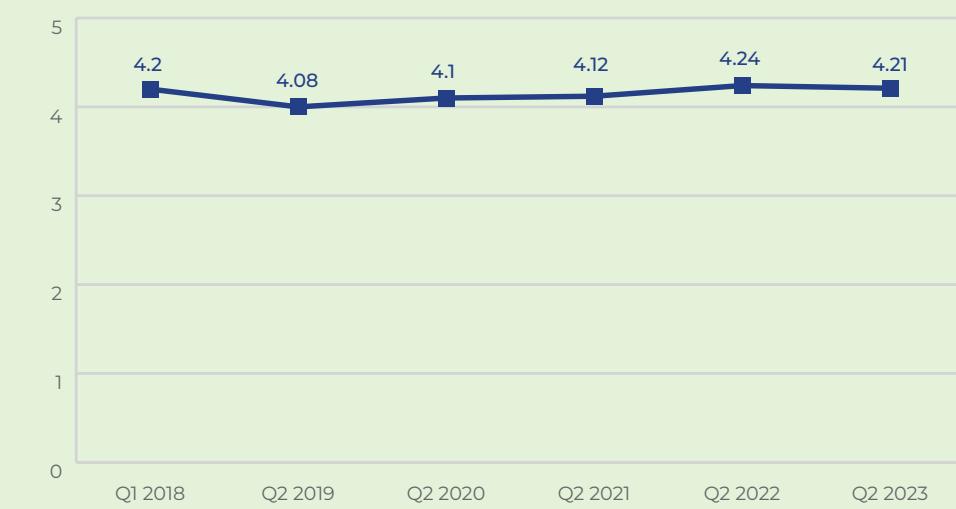
Performance

For most of 2023, Dynamic's total number of team members remained consistent with previous years. However, during the past few months of the year, we increased our hiring to help drive and sustain a growing volume of business. By the end of 2023, we had approximately 15 new team members.

A key highlight of 2023 was our track record of filling 41% of "promotable" open positions (i.e., non-entry level) with internal talent. Also of note, we strengthened our individualized approach to work arrangements. Specifically, we directed team members to partner with their leaders to determine the best job site for their roles and preferences, rather than establishing a single company-wide standard. Many of our professional team members work in a hybrid capacity, giving priority to onsite days for building and strengthening team connections.

Dynamic's Team Members [SASB SV-PS-000.A]

Number of Team Members [31]	2023	2022
Full-Time	314	300
Part-Time	4	1
Temporary	0	0
Contract	6	8
Total	324	309

Team Member Hours Worked [32] [SASB SV-PS-000.B]

Category	2023	2022
All Team Members [33]	595,059	600,771
Contract Team Members	2,097	1,171
Total	597,156	601,942

Human Capital Strategy Performance [SASB SV-PS-330a.2, SASB SV-PS-330a.3]

Category	2023	2022
Voluntary Turnover (FTE)	65	41
Involuntary Turnover (FTE)	26	18
Voluntary % of Terminations	71%	69%
Involuntary % of Terminations	29%	31%
Voluntary Turnover Rate	21%	13%
Involuntary Turnover Rate	9%	6%
Team Member Engagement	84.20%	82.40%

Community Engagement

Why This Matters

We place high importance on being a good corporate citizen to benefit our communities and engage our team members and believe that community engagement drives shared value for the communities in which we live and operate. At Dynamic, our community outreach and initiatives drive our culture of collaboration, trust, and respect.

Approach

Dynamic's community involvement occurs at multiple levels, from company-wide programs to projects tackled by mission-specific committees. At the corporate level, we're proud to make a difference in a variety of ways, such as:

» Providing educational tours of our facilities to local schools and outreach programs; typically the students are involved in science or environmental programs, or they're on a field trip for a recycling-themed month

» Partnering with Junior Achievement to teach interview and resume-writing skills to local eighth-grade students, and to educate first- and third-grade students about entrepreneurship, financial literacy, and other essential life skills

» Holding special events for customers and team members to collect recyclables and electronics for appropriate processing; during one four-hour event in 2023, we collected 37,458 pounds of materials from 350 community members

» Receiving Toys for Tots donations during the aforementioned collection event

In addition, team members are given the opportunity to make a positive impact through six focused committees. Their activities promote wellness, professional development, safety, sustainability, volunteerism, and our core value of having fun. Examples include:

» **Sustainability Committee:** Members volunteer with conservation groups, including Upper Mississippi River National Wildlife and Fish Refuge, Mississippi Valley Conservancy, and Hands On Nashville. Other activities include collecting trash through adopt-a-highway and lakeshore clean-up programs, sponsoring a community garden, and managing our Dynamic Swap Shop, a Facebook page where team members can sell, trade, or give away personal items.

» **Safety Committee:** Committee members organized a safety glasses take-back event in 2023. The event yielded 89 pairs of safety glasses at our Onalaska and Nashville facilities. Of those, 56 pairs of glasses were reused and 33 were recycled, generating $225 in savings and diverting these items from landfills.

» **Dynamic Difference Committee:** This committee aims to make a positive impact inside and outside our organization by supporting internal efforts and through community giving, sponsorships, and volunteer work. In 2023 the Dynamic Difference Committee donated a total of $5,030 and recorded 137 volunteer hours across 27 organizations, including Habitat for Humanity. Outside of our Dynamic Difference Committee, we donate a percentage of our profits as part of our efforts to make a positive impact in our local communities; an additional $76,122 was donated in 2023.

Dynamic Difference Organizations Supported in 2023:

» West Salem School District
» St. Jude Hospital
» The Macoupin Center for the Developmentally Disabled
» Rally for Remi
» La Crosse County Agricultural Society
» Trempealeau Fire Department
» Innovations STEM Academy
» The Parenting Place
» La Crosse Area Autism Foundation
» Habitat For Humanity

» Gundersen Lutheran Medical Foundation - Children's Miracle Network
» La Crosse Chamber of Commerce
» Boys & Girls Club of Greater La Crosse
» Luther High School Robotics
» Brice Prairie Conservation Association
» La Crosse Community Foundation
» Tennessee Veterans Services
» HOOAH Wisconsin
» Hands on Nashville

Team Member Enrichment

It may sound like a cliché, but our team members truly are Dynamic's most valuable assets, and we want them to be as happy, engaged, and fulfilled as possible. Examples of team member enrichment initiatives in 2023 included:

» Completing an extensive facility improvement project, involving our Onalaska and Nashville locations, designed to enhance the work environment, promote team member well-being, and foster a sense of community within our organization.

» Hosting Dynamic's first-ever pet adoption event for our Onalaska team members, recognizing the numerous mental and physical health benefits of petting and cuddling with a furry companion.

» Sponsoring and coordinating the 2023 Dynamic Health Fair, where team members could access various organizations and services to enhance their health and well-being.

[31] Figure solely considers active workforce as at the end of the calendar year.
[32] All (100%) team member hours worked are billable.
[33] Not considering contract team members.

Standards and Frameworks: SASB SV-PS-000.A, SASB SV-PS-000.B, SASB SV-PS-330a.2, SASB SV-PS-330a.3

ESG Performance Metrics and Indices

ESG Performance Metrics

Indicator	Reference	Unit	2023	2022
Dynamic Lifecycle Innovations, Inc.				
Number of Customers [34]	IF-WM-000.A	Number	1,008	955
ITAD				
Commercial	IF-WM-000.A	Number	61	53
Educational Institutions	IF-WM-000.A	Number	40	45
Financial Services	IF-WM-000.A	Number	17	14
Healthcare	IF-WM-000.A	Number	30	31
Manufacturing	IF-WM-000.A	Number	33	34
Municipal and Gov. Agencies	IF-WM-000.A	Number	92	109
Technology Services	IF-WM-000.A	Number	33	31
Utilities / Energy	IF-WM-000.A	Number	1	2
Total ITAD Customers	IF-WM-000.A	Number	307	319
Recycling				
Commercial	IF-WM-000.A	Number	492	429
Educational Institutions	IF-WM-000.A	Number	16	10
Financial Services	IF-WM-000.A	Number	0	0
Healthcare	IF-WM-000.A	Number	2	5
Manufacturing	IF-WM-000.A	Number	38	32
Municipal and Gov. Agencies	IF-WM-000.A	Number	120	117
Technology Services	IF-WM-000.A	Number	20	27
Utilities / Energy	IF-WM-000.A	Number	13	16
Total Recycling Customers	IF-WM-000.A	Number	701	636
Vehicle Fleet Size [35]	IF-WM-000.B	Number	26 (2 of which are company owned)	28
Number of Tier One Downstream Partners				
Recycling Centers	IF-WM-000.C	Number	150	130
Total Amount of Materials Managed, by Business Units	IF-WM-000.D / IF-WM-420a.3 / IF-WM-420a.4	Pounds (Metric tons)	130,929,949 (59,389)	108,981,830 (49,433)
Recycling	IF-WM-000.D / IF-WM-420a.3 / IF-WM-420a.4	Pounds (Metric tons)	118,673,540 (53,829)	99,816,076 (45,275)
ITAD	IF-WM-000.D / IF-WM-420a.3 / IF-WM-420a.4	Pounds (Metric tons)	12,256,409 (5,559)	9,165,754 (4,158)
Percentage of Customers Serviced, by Customer Type				
Recycling	IF-WM-420a.2	Percentage (%)	70	67
ITAD	IF-WM-420a.2	Percentage (%)	33	33
Percentage of Electronic Waste Recovered through Recycling [36]	IF-WM-420a.4	Percentage (%)	100	100

Indicator	Reference	Unit	2023	2022
Environmental				
Management of Hazardous Materials				
Total Toxic Release Inventory (TRI) Releases	IF-WM-150a.1	Metric tons (t)	0	0
Percentage of TRI Released to Water	IF-WM-150a.1	Percentage (%)	0	0
Number of Corrective Actions Implemented for Landfill Releases	IF-WM-150a.2	Number	0	0
Number of Incidents of Non-Compliance Associated with Environmental Impacts	IF-WM-150a.3	Number	0	0
Greenhouse Gas Emissions and Climate Change				
Scope 1 Emissions	IF-WM-110a.1	Metric tons (t) CO2e	3,548	2,912
Percentage of Scope 1 Emissions Covered Under (1) Emissions-Limiting Regulations and (2) Emissions-Reporting Regulations.	IF-WM-110a.1	Percentage (%)	0	0
Scope 2 Emissions		Metric tons (t) CO2e	1,144	1,048
Scope 3 Emissions [37]		Metric tons (t) CO2e	81,654	61,935
Number of Operational Disruptions from Extreme Weather		Number	2 [38]	2 [39]
Operational and Maintenance Costs Associated with Responding to Impacts of Extreme Weather		$USD	0	71,790.68 [40]
Capital Expenditures Related to Improved Asset Resiliency in the Face of Extreme Weather [41]		$USD	0	264,600.00
Air Quality [42]				
Pollutant Air Emissions				
NOx (excluding N2O)	IF-WM-120a.1	Metric tons (t)	0	0
SOx	IF-WM-120a.1	Metric tons (t)	0	0
Volatile Organic Compounds	IF-WM-120a.1	Metric tons (t)	0	0
Hazardous Air Pollutants	IF-WM-120a.1	Metric tons (t)	0	0
Number of Facilities in or near Areas of Dense Population [43]	IF-WM-120a.2	Number	1	1
Number of Incidents of Non-Compliance Associated with Air Emissions	IF-WM-120a.3	Number	0	0
Energy Management				
Fuel Consumption				
Fleet Fuel Consumed	IF-WM-110b.1	Gallons (GJ)	357,000 (52,308)	330,000 (48,352)
Percentage of Fleet Fuel that is Natural Gas	IF-WM-110b.1	Percentage (%)	0	0
Percentage of Fleet Fuel that is Renewable	IF-WM-110b.1	Percentage (%)	0	0
Percentage of Alternative Fuel Vehicles in Fleet	IF-WM-110b.2	Percentage (%)	0	0
Number of Annual Peak Alerts [44]		Number	17	7
Electricity Consumption		Kwhs	2,698,740	2,204,600
Building A / Map Location 9G25A0034		Kwhs	1,372,200	1,332,600
Building B / Map Location 9G25A0173		Kwhs	603,700	564,000
B / Map Location 9G25A0175		Kwhs	471,000	308,000
TN / Account # 1214146-0099255 & 1214146-0099254		Kwhs	251,840	267,240
Social				
Data Security				
Number of Data Breaches	SV-PS-230a.3	Number	0	0
Percentage of Data Breaches Involving Customers' Confidential Business Information (CBI) or Personally Identifiable Information (PII)	SV-PS-230a.3	Percentage (%)	0	0
Number of Customers Affected by Data Breach	SV-PS-230a.3	Number	0	0

[34] The SASB Waste Management Sustainability Accounting Standard requests number of customers categorized by municipal, commercial, industrial, and residential. The customer categorizations disclosed were selected to represent Dynamic's customer base with greater accuracy.
[35] Dynamic's fleet comprises 26 leased trucks in Wisconsin, 1 owner spotter in Wisconsin, and 1 owned truck in Tennessee. All vehicles are semi-trucks, except for the 1 owned spotter in Wisconsin, which is a box truck.
[36] This percentage refers to the materials that were physically processed through Dynamic's owned facilities.
[37] All scope 3 categories, 74% of which result from the use of sold products.
[38] One power outage due to severe storms and one power outage due to high winds.
[39] Two operational shutdowns at Nashville facility due to inclement weather.
[40] Cost of replacement fire pump head due to power outage.
[41] Roof repairs are recognized to be an investment by Dynamic intended to improve asset resiliency.

[42] Dynamic does not emit significant amounts of air pollutants and are not required to obtain air permits to conduct operations. However, Dynamic does produce indoor air pollutants that may be hazardous for workforce health and safety. For more information, see Air Quality.
[43] Dynamic has one facility located in Nashville, Tennessee. In 2023 and 2022, the population of the metro area was 1,315,000 and 1,294,000, respectively.
[44] Peak Alerts are 4-hour spans in which our energy provider asks us to shut down as much nonessential and major sources of energy draws in order to reduce overall energy demand for the cooperative.

Indicator	Reference	Unit	2023	2022
Workforce Health and Safety [45]				
Total Recordable Incident Rate (TRIR)	IF-WM-320a.1	Rate	5.3	5.6
Fatality Rate	IF-WM-320a.1	Rate	0	0
Near Miss Frequency Rate (NMFR)	IF-WM-320a.1	Rate	196.6	129.4
Safety Measurement System BASIC Percentiles for: [46]				
Unsafe Driving	IF-WM-320a.2	Percentile	27	27
Hours-of-Service Compliance	IF-WM-320a.2	Percentile	20	N/A
Driver Fitness	IF-WM-320a.2	Percentile	N/A	N/A
Controlled Substances / Alcohol	IF-WM-320a.2	Percentile	N/A	N/A
Vehicle Maintenance	IF-WM-320a.2	Percentile	7	N/A
Hazardous Materials Compliance	IF-WM-320a.2	Percentile	55.9	55
Number of Road Accidents and Incidents	IF-WM-320a.3	Number	1	2
Labor and Employment Practices				
Percentage of Active Workforce Covered Under Collective Bargaining Agreements	IF-WM-310a.1	Percentage (%)	0	0
Number of Work Stoppages	IF-WM-310a.2	Number	0	0
Total Days Idle Due to Work Stoppages	IF-WM-310a.2	Days Idle	0	0
Human Capital Strategy				
Number of Team Members [47]	SV-PS-000.A	Number	324	313
Full-Time	SV-PS-000.A	Number	314	304
Part-Time	SV-PS-000.A	Number	4	1
Temporary	SV-PS-000.A	Number	0	0
Contract	SV-PS-000.A	Number	6	8
Team Member Hours Worked	SV-PS-000.B	Hours	597,155.43	601,942.62
All Team Members (without Contract Team Members)	SV-PS-000.B	Hours	595,058.58	600,771.37
Contract Team Members	SV-PS-000.B	Hours	2,096.85	1,171.25
Percentage of Team Member Hours that are Billable	SV-PS-000.B	Percentage (%)	100	100
Percentage of Gender and Racial / Ethnic Group Representation for Senior Leadership [48]				
Gender Representation				
Male	SV-PS-330a.1	Percentage (%)	61	56
Female	SV-PS-330a.1	Percentage (%)	39	44
Ethnic / Racial Representation				
White	SV-PS-330a.1	Percentage (%)	94	94
Black	SV-PS-330a.1	Percentage (%)	6	6
Percentage of Gender and Racial / Ethnic Group Representation for all Other Team Members [49]				
Gender Representation				
Male	SV-PS-330a.1	Percentage (%)	77	78
Female	SV-PS-330a.1	Percentage (%)	23	22

Indicator	Reference	Unit	2023	2022
Ethnic / Racial Representation				
White	SV-PS-330a.1	Percentage (%)	87	86
Black	SV-PS-330a.1	Percentage (%)	3	4
Hispanic	SV-PS-330a.1	Percentage (%)	3	1
Asian	SV-PS-330a.1	Percentage (%)	4	5
Native Hawaiian	SV-PS-330a.1	Percentage (%)	1	1
Two or More Races	SV-PS-330a.1	Percentage (%)	2	3
Voluntary and Involuntary Turnover Rate for Team Members				
Voluntary Full-Time Employee	SV-PS-330a.2	Number	65	41
Involuntary Full-Time Employee	SV-PS-330a.2	Number	26	18
Voluntary % of Terminations	SV-PS-330a.2	Percentage (%)	71	69
Involuntary % of Terminations	SV-PS-330a.2	Percentage (%)	29	31
Voluntary Turnover Rate	SV-PS-330a.2	Rate	21	13
Involuntary Turnover Rate	SV-PS-330a.2	Rate	9	6
Team Member Engagement as a Percentage	SV-PS-330a.3	Percentage (%)	84.20	82.40
Community Engagement				
Annual Amount Donated to Local Communities		$USD	81,152	253,813.73
Non-Dynamic Difference [50]		$USD	76,122	245,743.39
Dynamic Difference		$USD	5,030	8,070.34
Number of Organizations Supported through Community Giving and Sponsorships		Number	27	27
Total Volunteer Hours		Hours	239	116
Plants Grounded [51]		Number	1,500	6
Pounds of Trash Collected [52]		Pounds	17.25	27.84
Funds Raised for Dynamic's Internal Team Member Financial Aid Crisis Program [53]		$USD	137.50	156.50
Governance				
Professional Integrity				
Total Amount of Monetary Losses as a Result of Legal Proceedings Associated with Professional Integrity	SV-PS-510a.2	$USD	0	0
Supply Chain Management				
Percentage of Suppliers that have Signed Off on the Code of Conduct		Percentage (%)	100	100
ESG Governance				
Percentage Gender and Racial / Ethnic Representation on the Executive Management Team (EMT) [54]				
Male		Percentage (%)	71	71
Female		Percentage (%)	29	29
Percentage of Racial / Ethnic Group Representation on the EMT				
White		Percentage (%)	100	100
Black		Percentage (%)	0	0
Percentage of EMT that Identify as a Person with a Disability		Percentage (%)	0	0
Percentage of EMT that Identify as LGBTQ2		Percentage (%)	0	0

[45] Safety metrics as labeled by reference code "IF-WM-320a.1" consider total for all employees, including direct and contract employees.
[46] As at December 31, 2022. The SaferWatch program produces an "N/A" result when (i) the score is zero (0) or (ii) there are not enough inspections to trigger a rating score. Rating scores remain constant until a change in score is recorded.
[47] Figure solely considers active workforce as at the end of the calendar year.
[48] "Senior leadership" refers to all senior leaders including the EMT and director-level team members. Consistent with the definition provided in the SASB Professional & Commercial Services Sustainability Accounting Standard, "executive management" includes Executives / Senior Level Officials and Managers: "individuals who plan, direct and formulate policies, set strategy and provide the overall direction of enterprises / organizations for the development and delivery of products or services, within the parameters approved by boards of directors or other governing bodies." At Dynamic, these individuals include senior leaders at the director level and up, including the EMT. Team members at the manager level do not hold these responsibilities and are therefore excluded from SASB's definition for "executive management" and Dynamic's disclosure on senior leadership.
[49] Consistent with the definition provided in the SASB Professional & Commercial Services Sustainability Accounting Standard, "all other employees" includes those employees who are not classified as senior leadership.

[50] "Non-Dynamic Difference" donations are funds that are not facilitated through our Dynamic Difference Committee.
[51] Dynamic plants trees and shrubs around our property and in our community on an annual basis.
[52] Dynamic WI is the proud guardian of County Road ZB from Lake Park Drive to County Road ZN. Dynamic cleans the area three times a year to keep our community clean.
[53] Dynamic collects aluminum cans and donates the funds to our internal team member financial aid crisis program.
[54] These the metrics solely represent Dynamic's EMT (excludes director-level team members).

SASB Index

The Sustainability Accounting Standards Board (SASB) publishes industry-specific Sustainability Accounting Standards, intended to help companies disclose financially material, decision-useful ESG information in a cost-effective and comparable way. We have reported metrics from the SASB Standards applicable to our business: the Waste Management Standard and Professional & Commercial Services Standard. Any omissions or deviations from the Standards are explained.

Waste Management Standard

ESG Topic	SASB Code	Accounting Metric	Unit	Disclosure / Location
Activity Metrics	IF-WM-000.A	Number of customers by category: (1) municipal, (2) commercial, (3) industrial, (4) residential, and (5) other	Number	About Dynamic Lifecycle Innovations, Inc. (p. 5).
	IF-WM-000.B	Vehicle fleet size	Number	Energy Management (p. 34).
	IF-WM-000.C	Number of: (1) landfills, (2) transfer stations, (3) recycling centers, (4) composting centers, (5) incinerators, and (6) all other facilities	Number	Supply Chain—Downstream Partner Management (p. 24). About Dynamic Lifecycle Innovations, Inc. (p. 5).
	IF-WM-000.D	Total amount of materials managed, by customer category: (1) municipal, (2) commercial, (3) industrial, (4) residential, and (5) other	Metric tons (t)	2023 Highlights (p. 7).
Greenhouse Gas Emissions	IF-WM-110a.1	(1) Gross global scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Metric tons (t) CO2-e, Percentage (%)	Climate-Related Metrics and Targets (p. 33).
	IF-WM-110a.2	(1) Total landfill gas generated, (2) percentage flared, (3) percentage used for energy	Million British Thermal Units (MMBtu), Percentage (%)	Dynamic does not own or operate landfill facilities. See Climate-Related Metrics and Targets (p. 33).
	IF-WM-110a.3	Discussion of long-term and short-term strategy or plan to manage scope 1 and lifecycle emissions, emissions reduction targets, and an analysis of performance against those targets	N/A	Greenhouse Gas Emissions and Climate Change (p. 30).
Fleet Fuel Management	IF-WM-110b.1	(1) Fleet fuel consumed, (2) percentage natural gas, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	Energy Management (p. 35).
	IF-WM-110b.2	Percentage of alternative fuel vehicles in fleet	Percentage (%)	Energy Management (p. 34).
Air Quality	IF-WM-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Metric tons (t)	Workforce Health and Safety (p. 43).
	IF-WM-120a.2	Number of facilities in or near areas of dense population	Number	Workforce Health and Safety (p. 43).
	IF-WM-120a.3	Number of incidents of non-compliance associated with air emissions	Number	Workforce Health and Safety (p. 43).
Management of Leachate and Hazardous Waste	IF-WM-150a.1	(1) Total Toxic Release Inventory (TRI) releases, (2) percentage released to water	Metric tons (t), Percentage (%)	Management of Hazardous Materials (p. 29).
	IF-WM-150a.2	Number of corrective actions implemented for landfill releases	Number	Dynamic does not own or operate landfill facilities. See Management of Hazardous Materials (p. 29).
	IF-WM-150a.3	Number of incidents of non-compliance associated with environmental impacts	Number	Management of Hazardous Materials (p. 29).

ESG Topic	SASB Code	Accounting Metric	Unit	Disclosure / Location
Labor Practices	IF-WM-310a.1	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	Labor and Employment Practices (p. 47).
	IF-WM-310a.2	(1) Number of work stoppages and (2) total days idle	Number, Days idle	Labor and Employment Practices (p. 47).
Workforce Health and Safety	IF-WM-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	Workforce Health and Safety (p. 44).
	IF-WM-320a.2	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances / Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance	Percentile	Workforce Health and Safety (p. 44).
	IF-WM-320a.3	Number of road accidents and incidents	Number	Workforce Health and Safety (p. 44).
Recycling and Resource Recovery	IF-WM-420a.1	(1) Amount of waste incinerated, (2) percentage hazardous, (3) percentage used for energy recovery	Metric tons (t), Percentage (%)	Dynamic does not perform waste incineration at owned or operated facilities. See Supply Chain—Downstream Partner Management (p. 25).
	IF-WM-420a.2	Percentage of customers receiving (1) recycling and (2) composting services, by customer type	Percentage (%)	Dynamic does not provide composting services. See About Dynamic Lifecycle Innovations, Inc. (p. 5).
	IF-WM-420a.3	Amount of material (1) recycled, (2) composted, and (3) processed as waste-to-energy	Metric tons (t)	Dynamic does not provide composting or waste-to-energy services. See 2023 Highlights (p. 7).
	IF-WM-420a.4	Amount of electronic waste collected, percentage recovered through recycling	Metric tons (t), Percentage (%)	2023 Highlights (p. 7).

Professional & Commercial Services Standard

ESG Topic	SASB Code	Accounting Metric	Unit	Disclosure / Location
Activity Metrics	SV-PS-000.A	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Number	Human Capital Strategy (p. 52).
	SV-PS-000.B	Employee hours worked, percentage billable	Hours, Percentage (%)	Human Capital Strategy (p. 52).
Data Security	SV-PS-230a.1	Description of approach to identifying and addressing data security risks	N/A	Data Security (p. 41).
	SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	N/A	Data Security (p. 41).
	SV-PS-230a.3	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected	Number, Percentage (%)	Data Security (p. 41).
Workforce Diversity and Engagement	SV-PS-330a.1	Percentage of gender and racial / ethnic group representation for (1) executive management and (2) all other employees	Percentage (%)	Labor and Employment Practices (p. 47).
	SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Rate	Human Capital Strategy (p. 52).
	SV-PS-330a.3	Employee engagement as a percentage	Percentage (%)	Human Capital Strategy (p. 52).
Professional Integrity	SV-PS-510a.1	Description of approach to ensuring professional integrity	N/A	Professional Integrity (p. 22).
	SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Reporting currency	Professional Integrity (p. 22).

TCFD Index

The Taskforce on Climate-related Financial Disclosures (TCFD) developed a framework to help companies and investors disclose decision-useful, forward-looking information on climate-related risks and opportunities. Through a phased implementation approach, we are beginning to align our ESG report with the TCFD recommendations from the start as this framework has emerged as the leading framework for climate-related disclosure, and plan to enhance our disclosure in future reports.

Category	Recommendation	Recommended Disclosures	Disclosure / Location
Governance	Disclose the organization's governance around climate-related risks and opportunities.	(a) Describe the board's oversight of climate-related risks and opportunities.	Climate Change Governance (p. 30).
		(b) Describe management's role in assessing and managing climate-related risks and opportunities.	As a privately owned company, Dynamic does not have a Board of Directors that oversees operations. Dynamic's EMT fulfills the roles of a Board of Directors and executive management at a listed company.
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Climate Strategy (p. 31).
		(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	
		(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Omitted. Dynamic is currently developing a climate change strategy and will provide detail in future disclosure.
Risk Management	Disclose how the organization identifies, assesses, and manages climate-related risks.	(a) Describe the organization's processes for identifying and assessing climate-related risks.	Climate-Related Risk Management (p. 33).
		(b) Describe the organization's processes for managing climate-related risks.	
		(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	
Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Climate-Related Metrics and Targets (p. 33).
		b) Disclose scope 1, scope 2, and, if appropriate, scope 3 greenhouse gas (GHG) emissions, and the related risks.	
		c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	