CALI

CALI FISCAL GRID -

GLOBAL OPPORTUNITY

Investor Proposal for a Global Parcel-Indexed 3D Digital Twin Fiscal Infrastructure

Positioning CALI FISCAL GRID City, CALI FISCAL GRID State and CALI FISCAL GRID National as the foundation of sovereign land-fiscal intelligence

Prepared for: Strategic Investors / Sovereign Infrastructure Partners / AI Infrastructure Funds

Discussion Draft | May 2026

Core proposition

CALI FISCAL GRID can become the world's first AI-native Land intelligence Fiscal grid for land: a parcel-indexed 3D digital twin that converts every land parcel, building, unit and liable person into a uniquely identified CALI PIN-enabled Cognitive Land Atom for revenue discovery, valuation, billing, compliance and policy intelligence.

Important Investor Note

This document is CALI'S strategic investor proposal.

It is not a statutory representation, valuation report, tax opinion, legal opinion, offer document or investment advice. Market and taxpayer projections are directional and depend on government policy, legal permissions, data availability, procurement, execution and adoption.

CALI standardises the wording in this proposal as CALI FISCAL GRID . A country-specific deployment can be called a National Intelligence Fiscal Grid (NIFG); *the global platform category remains CALI FISCAL GRID .*

The phrase "land taxpayer" means a land-linked fiscal account, fiscal unit, liable person, owner, occupier, beneficiary, business premise or assessment entity that can be identified, mapped, verified and policy-classified. It does not mean that every visible person or parcel is immediately taxable.

Contents

1. Executive Investment Thesis

Investor thesis

CALI FISCAL GRID is not property-tax software.
It is a sovereign AI infrastructure category: the land-fiscal equivalent of income-tax and GST infrastructure.
Income tax digitised people and income. GST digitised business transactions and invoices. CALI FISCAL GRID digitises land, buildings, units, rights, valuations, liabilities, payments and compliance at the atomic fiscal-unit level.

CALI FISCAL GRID has been structured as CALI FISCAL GRID City, CALI FISCAL GRID State and CALI FISCAL GRID National. The investor-grade opportunity is to position these as deployable instances of a global platform: the CALI Intelligence Fiscal Grid, or CALI FISCAL GRID .

CALI FISCAL GRID is designed to allow governments to see, classify, value, bill, collect, monitor and optimise land-linked fiscal units. The operating model is a parcel indexed 3D digital twin grid. Every parcel is the base cell. Every building, floor, unit, establishment, right, liability and taxpayer relationship becomes a child fiscal atom with a unique CALI PIN.

Question	Investor-grade answer
What is being built?	A sovereign-grade AI-native land fiscal intelligence grid, deployable by cities, states and countries.
What is the atomic unit?	The Cognitive Land Atom (CLA), extended into fiscal atoms for parcel, building, unit, occupancy, valuation and liability intelligence.
What is the unique identifier?	CALI PIN: a unique land-fiscal identifier for every parcel, building, unit and fiscal account, mapped to existing government identifiers where available.
Why now?	AI, geospatial data, cadastral digitisation, ULPIN-like parcel IDs, cloud infrastructure, digital payments and government fiscal stress make an AI-native fiscal grid urgent.

CIFG: The Third Leg of the Fiscal Trinity

CIFG creates the missing national/global fiscal intelligence layer for the world’s largest physical asset class: land.

2. Why the World Needs a Fiscal Grid for Land

Land is the world's largest physical asset class, but most governments still administer land revenue through fragmented and incomplete systems. Land records, municipal property tax ledgers, building permissions, registry systems, utility connections, valuation records and court disputes often remain separate silos.

CALI FISCAL GRID closes this blind spot by converting land from a passive record into a live, cognitive, revenue-linked digital twin.

2.1 Current land-fiscal problems

i. Incomplete property rolls: properties, units and establishments are missing from assessment books.
ii. Undervaluation: assessed values lag true market, rental or capital values.
iii. Weak linkage between parcel, building, unit and liable person.
iv. Limited national visibility across municipal, peri-urban and rural/agricultural segments.
v. Weak enforcement loops between property tax, registry transfer, utilities, building permissions and litigation.
vi. Legacy systems store records but do not reason across them.

The missing fiscal layer

Income-tax infrastructure has PAN-linked compliance. GST has GSTIN, e-invoicing, e-way bills and return filing. Land revenue still lacks a comparable national/global intelligence grid. CALI FISCAL GRID aims to create that missing layer.

3. What CALI FISCAL GRID Is

CALI FISCAL GRID is a CALI-owned architecture and platform for creating, operating and monetising land-fiscal intelligence grids. Each national deployment can be branded as a National Intelligence Fiscal Grid, while the global product family remains CALI FISCAL GRID .

CALI FISCAL GRID formula

CALI FISCAL GRID = Parcel Indexed 3D Digital Twin Grid + CALI PIN + Cognitive Land Atoms + Fiscal Master Taxonomy + AI Revenue Intelligence + Compliance Workflow + Government APIs

Component	Function	Investor relevance
Parcel indexed base grid	Uses cadastral/parcel geometry as the base cell of the fiscal grid.	Creates the foundational map of the revenue universe.
3D digital twin	Adds buildings, floors, units and vertical/stacked ownership or occupancy structures.	Unlocks dense urban fiscal units that flat parcel systems miss.
CALI PIN	Unique identifier for parcel, building, unit and fiscal account.	Creates platform lock-in, data continuity and a national/global ID layer.
Cognitive Land	AI-readable land object with spatial,	Turns land records into intelligence

Atom	legal, economic, infrastructure, environmental, regulatory and demographic context.	primitives.
CALI FISCAL GRID operating layer	Dashboards, billing, arrears, valuation, compliance, enforcement, simulations and APIs.	Creates recurring revenue and expansion modules.

4. CALI FISCAL GRID Product Family

It can be deployed at city, state, national and global levels.

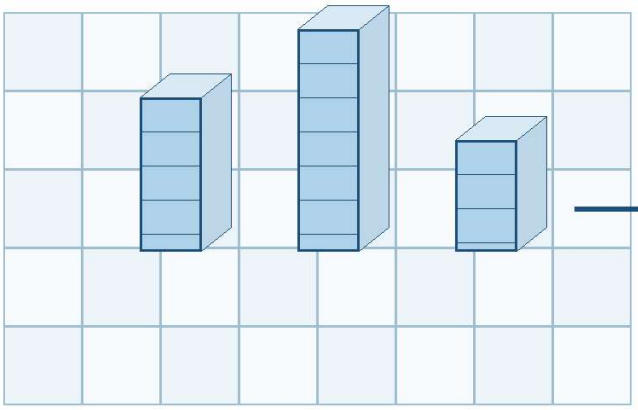
Product	Buyer	Scope	Commercial logic
CALI FISCAL GRID City	Municipal corporation / city government	Urban parcels, buildings, units, property tax, trade-linked premises, arrears and valuation gaps.	Fastest proof of revenue uplift and operational ROI.
CALI FISCAL GRID State	State revenue / urban development / municipal administration	Statewide municipal and peri-urban fiscal grid with common standards.	Aggregates multiple cities into a state fiscal command centre.
CALI FISCAL GRID National / NIFG	Central government with state participation	National parcel-indexed fiscal visibility, standards, interoperability and analytics.	Creates national fiscal infrastructure at par with IT and GST systems.
Global CALI FISCAL GRID	Sovereign governments and multilateral-backed programs	Country-specific CALI FISCAL GRID deployments based on local cadastre, law and revenue architecture.	Replicable platform model with sovereign customisation.

Product positioning
CALI FISCAL GRID is the category and global architecture. NIFG is a national deployment instance. CALI PIN is the identity layer. CLA is the cognitive primitive. Together, they form a land-fiscal operating system.

5. Parcel Indexed 3D Digital Twin Grid Architecture

CALI FISCAL GRID is built on one simple but powerful idea: every parcel becomes a grid cell, and everything fiscally relevant on or inside that parcel becomes a child atom. The grid is therefore a map, an accounting layer, a compliance system, a valuation layer and a revenue intelligence engine.

Parcel Indexed 3D Digital Twin Grid



Parcel base; unit atoms.

1. Parcel / survey / ULPIN
Authoritative base cell

2. Building atom
Footprint, floors, permissions, use

3. Unit fiscal atom
Flat, shop, office, warehouse, premise

4. Taxpayer / liable person
Owner, occupier, business, beneficiary

5. Fiscal ledger
Assessment, bill, demand, payment, arrears

6. AI intelligence
Leakage, valuation, compliance, policy simulation

5.1 Why 3D matters

Traditional land systems are parcel-centric. Urban fiscal reality is unit-centric. A single parcel may contain a tower, and a single tower may contain hundreds of flats, shops, offices, parking units, service areas and commercial establishments. Fiscal intelligence must therefore descend from parcel level into building and unit level.

i. Parcel: base land cell and linkage to survey number, cadastral geometry or ULPIN-like identifier.
ii. Building: vertical structure, sanctioned plan, footprint, number of floors, use class and attributes.
iii. Unit: flat, shop, office, warehouse, industrial unit, kiosk, room, parking or fiscally relevant space.
iv. Fiscal account: taxpayer, owner, occupier, business, utility user, licensee or beneficiary linked to a fiscal unit.
v. Event layer: sale, mutation, change of use, construction, demolition, arrears, dispute, payment or enforcement event.

5.2 CALI PIN hierarchy

Identifier level	Indicative CALI PIN role
Parcel CALI PIN	Unique parcel-level atom mapped to ULPIN/survey/cadastral record.
Building CALI PIN	Child atom for each building or structure on the parcel.
Unit CALI PIN	Child atom for every flat, shop, office, warehouse, floor unit or fiscal premise.
Fiscal Account CALI PIN	Liable person, owner, occupier, business premise or assessment record linked to a unit.
Ledger/Event CALI PIN	Demand, payment, arrears, dispute, registry event or enforcement event attached to the relevant atom.

6. CALI PIN and Cognitive Land Atoms

The Cognitive Land Atom is CALI's core primitive. It is the smallest AI-readable unit of land intelligence. In the CALI FISCAL GRID context, the CLA becomes a fiscal atom when connected to valuation, liability, taxpayer, billing, exemption, arrears or compliance status.

CLA layer	Illustrative data
Spatial	Geometry, location, boundaries, coordinates and 2D/3D relationships.
Legal	Ownership, rights, restrictions, registry/mutation status and disputes.
Economic	Valuation, tax base, rent indicators, market comparables and use value.
Infrastructure	Road access, utilities, services, building permissions and meters.
Environmental	Flood, climate, land-use constraints and ecological sensitivity.
Regulatory	Zoning, permitted use, FSI/FAR, exemptions and building rules.
Demographic / Occupancy	Owner/occupier relationships, business presence and establishment linkages where legally permitted.

6.1 Fiscal classification tree

CALI FISCAL GRID distinguishes between visible land atoms and taxable fiscal atoms. This is crucial for policy credibility. Agricultural land, exempt public assets, religious properties, roads, water bodies, forests and disputed properties may be visible in the grid without being taxed.

Class	Meaning	Treatment
Active fiscal CLA	Currently taxable and billable.	Assessment, billing, payment and compliance workflows.
Leaked fiscal CLA	Should be taxable but missing, under-assessed or misclassified.	Discovery, verification and assessment correction.
Blocked fiscal CLA	Taxable in principle but blocked by dispute, missing title, litigation or regulatory hold.	Case management and legal workflow.
Conditional fiscal CLA	May become taxable upon conversion, use change or policy trigger.	Monitoring and trigger-based alerts.
Visible non-fiscal CLA	Visible for governance but not taxable under current law/policy.	Transparency, planning, risk and policy analytics.
Exempt CLA	Exempt by statute or policy.	Recorded to avoid leakage, misuse and duplicate claims.

7. India Beachhead and the 500M+ Fiscal Account Thesis

India is the most compelling beachhead because it has a large land base, rapid urbanisation, fragmented municipal revenue systems, digitising land records, established digital public infrastructure and a central/state need for transparent own-source revenue.

India flagship proposition
CALI can propose India's NIFG as the first national-scale instance of CALI FISCAL GRID : a parcel-indexed 3D digital twin fiscal grid that begins with urban fiscal units, expands to peri-urban land, and then brings agricultural parcels into visibility without necessarily taxing them.

7.1 The 500M+ land-taxpayer thesis

CALI's 500M+ thesis should be presented as an addressable fiscal-account opportunity, not as a present official count. The logic is that India's parcel base, when expanded into buildings, units, ownership/occupancy relationships, business premises, utility-linked accounts and future peri-urban conversion zones, can generate a fiscal-account universe much larger than current income-tax filers or active GST registrations.

Layer	How it expands fiscal coverage
Parcels	Every land parcel becomes a visible base atom.
Buildings	Each built structure becomes a fiscal child atom.
Units	Each flat, shop, office, warehouse or premise becomes a billable or visible

	unit.
Persons/entities	Owners, occupiers, establishments and liable persons connect to fiscal accounts.
Events	Sale, mutation, change of use, arrears, litigation, exemptions and payments create dynamic compliance records.
Future urbanisation	Peri-urban conversion and new development continually create new fiscal atoms.

CALI FISCAL GRID 's scale is not merely the number of land parcels. Its real scale is the number of fiscal objects, relationships and events attached to land. This is why CALI FISCAL GRID can be positioned as potentially larger in fiscal-object coverage than GST or income-tax infrastructure.

8. Three-Phase Rollout: Urban, Peri-Urban, Agricultural Visibility

8.1 Phase 1: Urban fiscal grid

i. Create parcel-to-building-to-unit fiscal maps for municipal areas.
ii. Detect missing, under-assessed, exempt-claim and misclassified properties.
iii. Link property tax records with building permissions, registry records, utility data and imagery where legally available.
iv. Create arrears intelligence and legal follow-up workflows.
v. Generate city-level revenue uplift dashboards and leakage heatmaps.

8.2 Phase 2: Peri-urban and conversion belt grid

i. Monitor land conversion, layout approvals, unauthorised plotting and emerging built-up areas.
ii. Create pre-assessment visibility for future municipal or development authority revenues.
iii. Connect land-use change to stamp duty, development charges, betterment levies and property tax readiness.

8.3 Phase 3: Agricultural land visibility

Agricultural parcels can be included in CALI FISCAL GRID for identity, governance, crop-linked policy, land records, climate risk, subsidy targeting, disaster response, collateral intelligence and land-use planning. Tax policy remains a sovereign decision and may preserve exemptions where appropriate.

Critical distinction
CALI FISCAL GRID visibility is not the same as taxation.
The grid can include every land parcel while separately tagging whether a parcel is taxable, exempt, conditional, disputed, agricultural, public, environmental or non-fiscal.

9. Revenue and AI Use Cases

CALI FISCAL GRID converts CALI FISCAL GRID into daily government workflows. It should be sold not only as data infrastructure, but as a revenue operating system with measurable outcomes.

Use case	CALI FISCAL GRID capability	Outcome
Missing unit discovery	Compare parcel/building/unit layers against assessment books and imagery.	Increase tax base coverage.
Valuation intelligence	Detect undervaluation using zone, use, market, rental and infrastructure signals.	Improve fairness and revenue yield.
Arrears intelligence	Prioritise high-value arrears, repeat defaulters and recoverability clusters.	Improve collection efficiency.
Registry gatekeeping	Flag outstanding property dues before transfer where legally enabled.	Reduce post-transfer arrears and leakage.
Use-change detection	Identify residential-to-commercial conversion or unauthorised use.	Correct classification and prevent under-assessment.
Policy simulation	Model rate changes, exemptions, valuation revisions and phase-in effects.	Better political and fiscal decision-making.

9.1 AI modules

i. CLA reconciliation engine matching parcel, registry, municipal, building-plan and utility records.
ii. Fiscal leakage model identifying high-probability missing or under-assessed fiscal atoms.

iii. Valuation intelligence model creating atom-level valuation signals.

iv. Compliance risk score ranking properties by arrears, litigation and collection priority.
v. Citizen and official copilots simplifying search, notices, grievances and assessment explanations.
vi. Knowledge graph and event ledger recording how land atoms change over time.

10. Commercial Model for Investors

CALI FISCAL GRID supports multiple commercial models depending on procurement law, government preference and data-sovereignty requirements. The preferred investor narrative is sovereign AI infrastructure with recurring revenue and measurable fiscal uplift.

Commercial model	Description	Why it matters
Implementation fee	One-time fee for data ingestion, grid creation, CALI PIN mapping, dashboards and integration.	Funds deployment and reduces upfront platform risk.
Annual platform licence	Recurring licence for CALI FISCAL GRID modules, analytics, dashboards, APIs, security and support.	Creates predictable SaaS-like revenue.
Revenue-share / success fee	Share of incremental revenue, arrears recovered or leakage corrected, subject to law.	Aligns incentives and reduces procurement resistance.
Data quality services	Recurring services for surveys, verification, change detection and reconciliation.	Keeps the grid live and defensible.
AI modules marketplace	Add-on modules for valuation, arrears, dispute analytics, climate risk and collateral intelligence.	Expands account value over time.

11. Moat and Defensibility

CALI's defensibility is built around architecture, data model, fiscal taxonomy, AI workflows, government relationships and implementation capability. The moat is not one algorithm; it is the full operating system for land-fiscal intelligence.

Moat layer	Defensibility logic
Atomic architecture	CLA and CALI PIN create a durable primitive around which all modules are organised.
3D fiscal grid	Most legacy vendors stop at GIS maps or property ledgers; CALI FISCAL GRID unifies parcel, building, unit and fiscal account.
Fiscal Master Taxonomy	Classification of fiscal, leaked, blocked, conditional, exempt and visible non-fiscal CLAs creates a proprietary revenue ontology.
Knowledge graph	Event history, relationships and departmental linkages become more valuable over time.

AI models	Leakage, valuation, compliance, arrears and policy models improve with deployments.
Government trust	CALI's land digitisation legacy and public-sector orientation create credibility in a difficult domain.
Network effects	City deployments become state standards; state deployments become national architecture; national deployments become global references.

12. Implementation Roadmap

Stage	Duration	Deliverables	Proof metric
0. Design	0-3 months	Data-sharing framework, pilot city/state selection, baseline revenue and data audit.	Signed mandate and KPIs.
1. Pilot CALI FISCAL GRID City	3-9 months	Ward/city grid, missing-unit discovery, arrears dashboard, CALI PIN mapping.	Leakage and recoverable arrears pipeline.
2. Citywide scale	9-18 months	Full city CALI FISCAL GRID instance, billing integration and compliance workflows.	Collection uplift and assessment corrections.
3. STATE - CALI FISCAL GRID	18-36 months	State fiscal command centre and peri-urban monitoring.	Statewide tax-base expansion.
4. NATIONAL - CALI FISCAL GRID National	36-60 months	National standards, interoperability APIs and phased parcel visibility.	National fiscal intelligence grid operational.
5. Global CALI FISCAL GRID	Parallel after proof	Country playbooks, sovereign deployments and multilateral partnerships.	Replication in multiple government markets.

13. Risk Register and Mitigation

Risk	Why it matters	Mitigation
Federal/state land powers	Land and municipal taxation are local/state subjects in many jurisdictions.	Position CALI FISCAL GRID as standards, AI infrastructure and interoperability layer with state-specific deployment.
Privacy and sovereignty	Land-linked taxpayer data is sensitive.	Sovereign cloud, encryption, role-based access, privacy-by-design and audit trails.
Political resistance	Property tax is visible and local.	Position as fairness, leakage correction and service-financing, not indiscriminate tax increase.
Agricultural sensitivity	Agricultural land may be exempt or politically sensitive.	Separate visibility from taxation; tag agricultural land as non-taxable unless policy changes.
Data quality gaps	Legacy records may be inconsistent.	AI reconciliation, field verification, confidence scores and phased

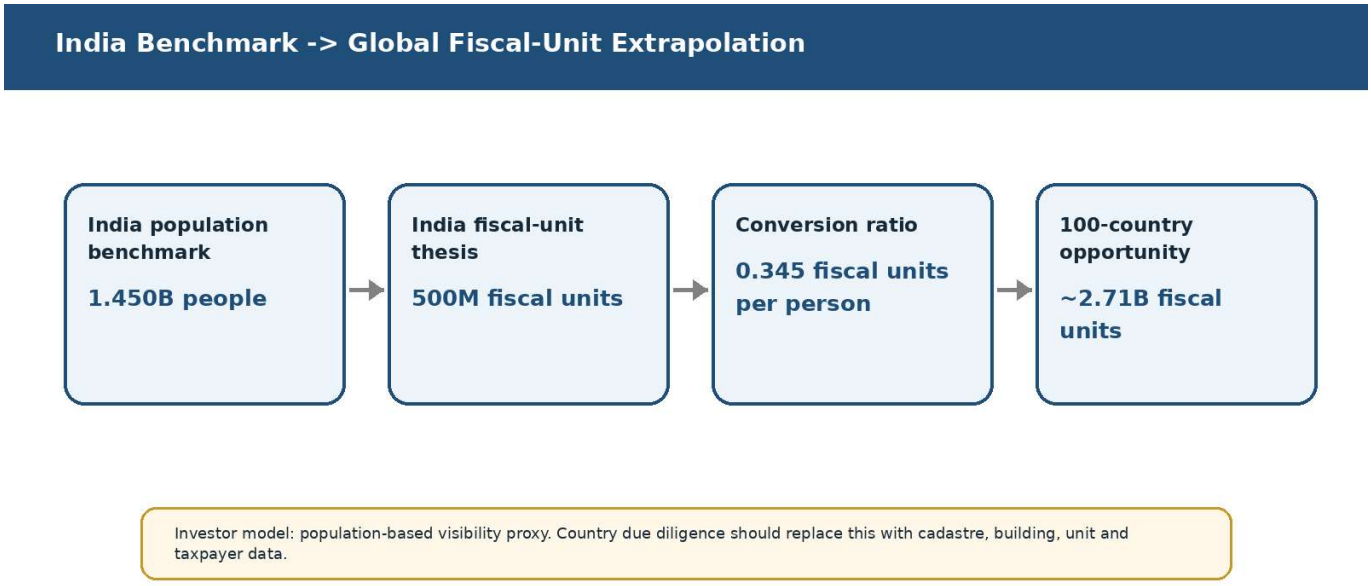
		validation.
Procurement delays	Government procurement can be slow.	Start with pilots, PPP, grants or revenue-share where legally permitted.

15. Global Revenue Visibility for CALI FISCAL GRID at $5 per Fiscal Unit

Investor-facing revenue model for CALI GRID. CALI uses India as the benchmark market: 500 million potential fiscal units / fiscal accounts over a 1.450936 billion population base. This creates an India benchmark ratio of approximately 0.345 fiscal units per person. Applying this ratio to the top 100 countries by population provides a first-cut global revenue visibility model for CALI FISCAL GRID at a base charge of $5 per fiscal unit.

The model intentionally separates three ideas: (i) visible fiscal units, which may include parcels, buildings, flats, shops, offices, industrial premises, liable persons, occupiers and fiscal accounts; (ii) taxable fiscal units, which are governed by local law and exemptions; and (iii) CALI monetisable fiscal units, which are the units for which the government deploys CALI FISCAL GRID /CALI FISCAL GRID and CALI earns a platform fee.

For CAL the most powerful visibility metric is not only tax revenue uplift for governments. It is the size of the fiscal-unit universe that CALI can map, identify, classify, monitor and monetise through CALI FISCAL GRID City, CALI FISCAL GRID State and CALI FISCAL GRID National deployments.

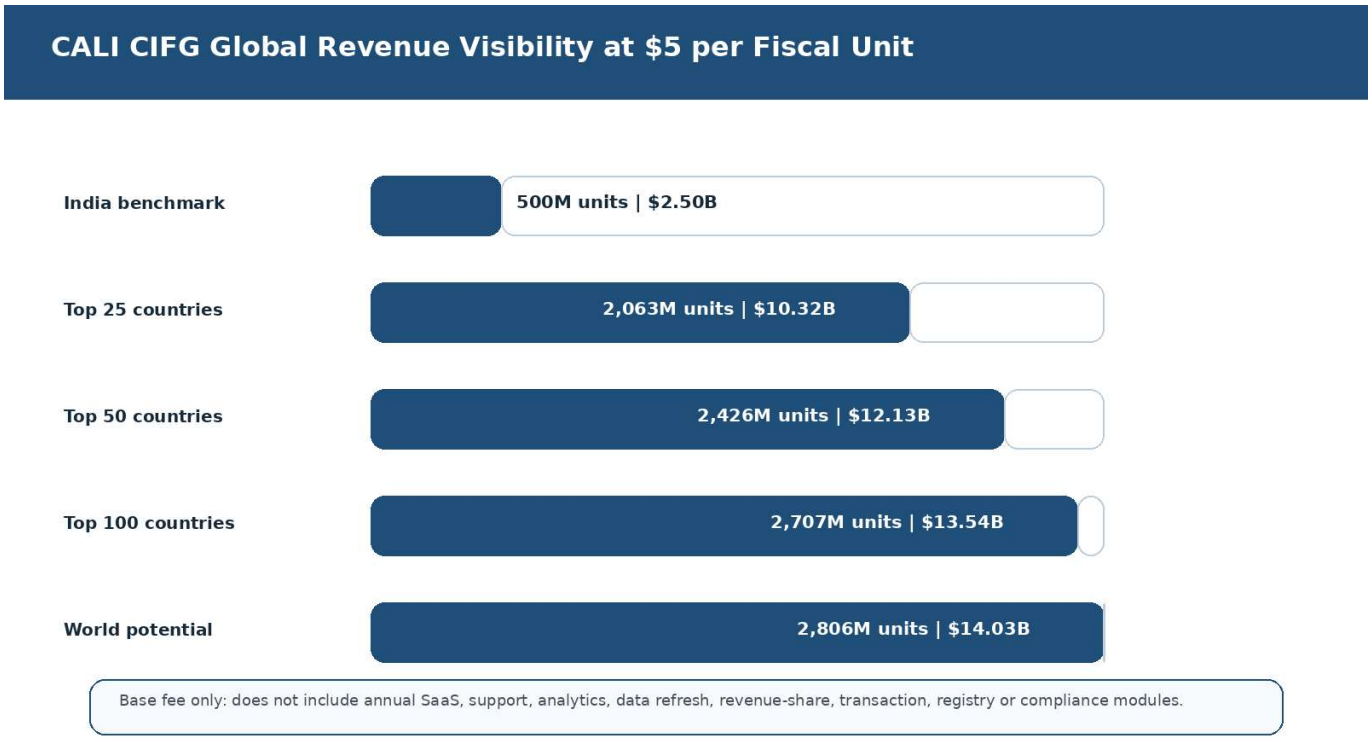


15.1 India benchmark used for global extrapolation

Benchmark variable	Value	Meaning
India population benchmark	1,450.936M	World Bank 2024 population ranking used as the denominator.
India CALI FISCAL GRID fiscal-unit thesis	500.0M	CALI investor model estimate including parcels, buildings, units, premises, liable persons and fiscal accounts.
Fiscal-unit ratio	0.345 units/person	500M / 1,450.936M. Used only as a global first-cut proxy.
Base platform fee	$5 per fiscal unit	One-time or foundational onboarding / grid-creation charge. Recurring SaaS and revenue-share are additional.
India revenue visibility at $5	$2.50B	500M fiscal units x $5.

15.2 Global revenue visibility summary

Market cluster	Population base	Projected CALI FISCAL GRID fiscal units	Revenue at $5/unit	Comment
India flagship deployment	1,450.9M	500.0M	$2.50B	Base fee only
Top 10 countries	4,628.6M	1,595.0M	$7.98B	Base fee only
Top 25 countries	5,987.7M	2,063.4M	$10.32B	Base fee only
Top 50 countries	7,040.3M	2,426.1M	$12.13B	Base fee only
Top 100 countries	7,855.4M	2,707.0M	$13.54B	Base fee only
Full world potential	8,142.0M	2,805.8M	$14.03B	Base fee only



Investor headline

At $5 per fiscal unit, the India deployment alone has $2.5B of base-grid revenue visibility. Extrapolated to the 100 most populous countries using the India benchmark ratio, CALI FISCAL GRID shows approximately 2.71B fiscal units and about $13.5B of foundational platform revenue visibility, before recurring SaaS, analytics, revenue-share, registry, payment, compliance and transaction modules.

15.3 100-country revenue table using India benchmark ratio

The following table applies the India fiscal-unit ratio of approximately 0.345 units per person to the 100 most populous countries. This is not a country-by-country final forecast. It is a first investor model to show HOW CALI FISCAL GRID CAN BECOME a global land-fiscal infrastructure platform.

Rank	Country	Population 2024	Projected fiscal units	Revenue at $5
1	India	1,450.9M	500.0M	$2.50B
2	China	1,409.0M	485.5M	$2.43B
3	United States	340.1M	117.2M	$0.59B
4	Indonesia	283.5M	97.7M	$0.49B
5	Pakistan	251.3M	86.6M	$0.43B
6	Nigeria	232.7M	80.2M	$0.40B
7	Brazil	212.0M	73.1M	$0.37B
8	Bangladesh	173.6M	59.8M	$0.30B
9	Russian Federation	143.5M	49.5M	$0.25B
10	Ethiopia	132.1M	45.5M	$0.23B
11	Mexico	130.9M	45.1M	$0.23B
12	Japan	124.0M	42.7M	$0.21B

13	Egypt, Arab Rep.	116.5M	40.2M	$0.20B
14	Philippines	115.8M	39.9M	$0.20B
15	Congo, Dem. Rep.	109.3M	37.7M	$0.19B
16	Viet Nam	101.0M	34.8M	$0.17B
17	Iran, Islamic Rep.	91.6M	31.6M	$0.16B
18	Türkiye	85.5M	29.5M	$0.15B
19	Germany	83.5M	28.8M	$0.14B
20	Thailand	71.7M	24.7M	$0.12B
21	United Kingdom	69.2M	23.9M	$0.12B
22	Tanzania	68.6M	23.6M	$0.12B
23	France	68.5M	23.6M	$0.12B
24	South Africa	64.0M	22.1M	$0.11B
25	Italy	59.0M	20.3M	$0.10B

15.3.2 Countries 26-50

Rank	Country	Population 2024	Projected fiscal units	Revenue at $5
26	Kenya	56.4M	19.4M	$0.10B
27	Myanmar	54.5M	18.8M	$0.09B
28	Colombia	52.9M	18.2M	$0.09B
29	Korea, Rep.	51.8M	17.8M	$0.09B
30	Sudan	50.4M	17.4M	$0.09B
31	Uganda	50.0M	17.2M	$0.09B
32	Spain	48.8M	16.8M	$0.08B
33	Algeria	46.8M	16.1M	$0.08B
34	Iraq	46.0M	15.9M	$0.08B
35	Argentina	45.7M	15.7M	$0.08B
36	Afghanistan	42.6M	14.7M	$0.07B
37	Canada	41.3M	14.2M	$0.07B
38	Yemen, Rep.	40.6M	14.0M	$0.07B
39	Morocco	38.1M	13.1M	$0.07B
40	Angola	37.9M	13.1M	$0.07B
41	Ukraine	37.9M	13.0M	$0.07B
42	Poland	36.6M	12.6M	$0.06B
43	Uzbekistan	36.4M	12.5M	$0.06B
44	Malaysia	35.6M	12.3M	$0.06B
45	Saudi Arabia	35.3M	12.2M	$0.06B
46	Mozambique	34.6M	11.9M	$0.06B
47	Ghana	34.4M	11.9M	$0.06B
48	Peru	34.2M	11.8M	$0.06B
49	Madagascar	32.0M	11.0M	$0.06B
50	Cote d'Ivoire	31.9M	11.0M	$0.06B

15.3.3 Countries 51-75

Rank	Country	Population 2024	Projected fiscal units	Revenue at $5
51	Nepal	29.7M	10.2M	$0.05B
52	Cameroon	29.1M	10.0M	$0.05B
53	Venezuela, RB	28.4M	9.8M	$0.05B
54	Australia	27.2M	9.4M	$0.05B
55	Niger	27.0M	9.3M	$0.05B
56	Korea, Dem. People's Rep.	26.5M	9.1M	$0.05B
57	Syrian Arab Republic	24.7M	8.5M	$0.04B
58	Mali	24.5M	8.4M	$0.04B
59	Burkina Faso	23.5M	8.1M	$0.04B
60	Sri Lanka	21.9M	7.5M	$0.04B
61	Malawi	21.7M	7.5M	$0.04B
62	Zambia	21.3M	7.3M	$0.04B
63	Kazakhstan	20.6M	7.1M	$0.04B
64	Chad	20.3M	7.0M	$0.03B
65	Chile	19.8M	6.8M	$0.03B
66	Romania	19.1M	6.6M	$0.03B
67	Somalia	19.0M	6.6M	$0.03B
68	Senegal	18.5M	6.4M	$0.03B
69	Guatemala	18.4M	6.3M	$0.03B
70	Ecuador	18.1M	6.2M	$0.03B
71	Netherlands	17.9M	6.2M	$0.03B
72	Cambodia	17.7M	6.1M	$0.03B
73	Zimbabwe	16.6M	5.7M	$0.03B
74	Guinea	14.8M	5.1M	$0.03B
75	Benin	14.5M	5.0M	$0.02B

15.3.4 Countries 76-100

Rank	Country	Population 2024	Projected fiscal units	Revenue at $5
76	Rwanda	14.3M	4.9M	$0.02B
77	Burundi	14.0M	4.8M	$0.02B
78	Bolivia	12.4M	4.3M	$0.02B
79	Tunisia	12.4M	4.3M	$0.02B
80	South Sudan	11.9M	4.1M	$0.02B
81	Belgium	11.8M	4.1M	$0.02B
82	Haiti	11.8M	4.1M	$0.02B
83	Jordan	11.6M	4.0M	$0.02B
84	Dominican Republic	11.4M	3.9M	$0.02B
85	Cuba	11.0M	3.8M	$0.02B
86	Czech Republic	11.0M	3.8M	$0.02B

87	United Arab Emirates	10.9M	3.7M	$0.02B
88	Honduras	10.8M	3.7M	$0.02B
89	Portugal	10.6M	3.7M	$0.02B
90	Tajikistan	10.6M	3.6M	$0.02B
91	Papua New Guinea	10.6M	3.6M	$0.02B
92	Sweden	10.6M	3.6M	$0.02B
93	Greece	10.4M	3.6M	$0.02B
94	Azerbaijan	10.2M	3.5M	$0.02B
95	Israel	9.8M	3.4M	$0.02B
96	Hungary	9.6M	3.3M	$0.02B
97	Togo	9.5M	3.3M	$0.02B
98	Austria	9.1M	3.1M	$0.02B
99	Belarus	9.1M	3.1M	$0.02B
100	Switzerland	9.0M	3.1M	$0.02B

15.4 Adoption scenarios for investor modelling

Scenario	Coverage assumption	Monetisable fiscal units	Revenue at $5/unit
Conservative early adoption	15% of 100-country fiscal-unit universe	406.1M	$2.03B
Priority-market adoption	30% of 100-country fiscal-unit universe	812.1M	$4.06B
Base 100-country program	50% of 100-country fiscal-unit universe	1,353.5M	$6.77B
Aggressive 100-country program	75% of 100-country fiscal-unit universe	2,030.3M	$10.15B
Full 100-country coverage	100% of 100-country fiscal-unit universe	2,707.0M	$13.54B

15.5 Why this could become bigger than IT and GST infrastructure

The land-fiscal universe has a different scale logic from income tax and GST. Income-tax systems focus on income-bearing persons and entities. GST systems focus on registered businesses and taxable transactions. CALI FISCAL GRID focuses on immovable, geographically anchored fiscal units: parcels, buildings, flats, shops, offices, industrial premises, peri-urban conversion zones, agricultural visibility parcels and linked liable persons.

i. Every household, commercial premise, industrial unit, warehouse, institution and government asset has a land-linked footprint.
ii. A single parcel may generate multiple fiscal units when buildings, floors, flats, shops and occupancies are atomised.
iii. Peri-urban expansion creates future fiscal units even before formal municipal taxation catches up.

iv. Agricultural land may not be taxed, but visibility still creates value for governance, credit, crop planning, subsidy integrity, disaster response and land-market transparency.

v. CALI FISCAL GRID can become a government-to-government infrastructure layer where CALI earns base implementation fees plus recurring intelligence modules.

15.6 Commercial interpretation for CALI

Revenue line	Pricing logic	Explanation
Base grid creation fee	$5 per fiscal unit	Immediate project revenue for mapping, CALI PIN assignment, fiscal atom creation, platform onboarding and initial dashboards.
Annual SaaS / platform support	To be priced separately	Recurring fee for hosting, security, data refresh, dashboards, APIs, AI models and continuous operations.
Revenue-share upside	Optional government PPP model	Percentage of incremental tax / arrears / valuation uplift recovered through RAIN.
Transaction module upside	Optional	Registry alerts, transfer clearance, mutation workflow, property tax no-dues certificates, valuation checks and payment integrations.
Data intelligence products	Optional	Analytics for urban planning, infrastructure, climate risk, credit, insurance, ESG, litigation and benami-risk detection.

15.7 Conservative framing and due-diligence caveat

How to present this to investors

CALI FISCAL GRID is as global revenue visibility grid under a population-benchmark model. The investment case for CALI becomes stronger when each country is converted from a population proxy to actual cadastre, building, utility, property-tax, registry and census data.

The $5/unit number is as a foundational platform / grid-creation fee. It does not include implementation complexity, local data-cleaning cost, hosting, AI model refresh, ground-truthing, drone/remote-sensing surveys, government integration cost, legal compliance cost or taxes. In some countries, the price could be higher because unit-level creation, vertical 3D modelling and AI reconciliation may be more complex than the simple $5 benchmark.

14. Investment Ask

CALI is seeking strategic capital not merely for software development but for category creation: IP build-out, government pilots, geospatial AI models, compliance workflows, legal-policy architecture and sovereign sales execution.

i. Build the CALI FISCAL GRID core platform: CALI PIN registry, CLA engine, fiscal taxonomy, CALI FISCAL GRID dashboards and API layer.
ii. Develop pilot-ready CALI FISCAL GRID City product for deployment in one or more Indian cities.
iii. Create AI models for missing-unit discovery, valuation intelligence, arrears prioritisation and policy simulation.
iv. Establish a government-facing policy and implementation team.
v. Build global playbooks for Asia, Africa, Middle East and Latin America government markets.

Final line

CALI FISCAL GRID gives CALI a chance to define a new global AI infrastructure category: fiscal intelligence for land. The first country-scale win can become the reference architecture for the next hundred sovereign deployments.

Appendix: Public Source Anchors

The following public sources support the factual anchors used in this investor proposal. CALI projections and strategic positioning statements are separate from these public facts.

Source	Fact anchor used	URL
Department of Land Resources, ULPIN page	ULPIN/Bhu-Aadhaar is a 14-digit land parcel identifier based on longitude/latitude coordinates and part of DILRMP.	https://dolr.gov.in/ulpin/
PIB Year-End Review 2025, Department of Land Resources	As of November 2025, ULPIN had been assigned to over 36 crore land parcels across 29 States/UTs; NGDRS and SRO integration facts.	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2210412
PIB / Ministry of Finance GST record collection 2024-25	GST collections of Rs 22.08 lakh crore in 2024-25 and over 1.51 crore active GST registrations as of 30 April 2025.	https://www.pib.gov.in/PressNoteDetails.aspx?ModuleId=3&NoteId=154789&id=154789
PIB / Ministry of Finance ITR filing AY 2024-	7.28 crore income-tax returns filed for AY 2024-25 up to 31	https://www.pib.gov.in/PressReleasePage.aspx?PRID=2040669

25	July 2024.	
World Bank, Property Taxation in India	India's urban immovable property tax collection estimated around 0.2% of GDP versus OECD average around 1.1%; incomplete property rolls, undervaluation and weak administration identified as key issues.	https://openknowledge.worldbank.org/bitstreams/c5df42d0-1f82-54b3-b856-fb90511016f2/download
World Bank Urban Development overview	Cities generate around 80% of global GDP; nearly 7 in 10 people worldwide are expected to live in urban areas by 2050.	https://www.worldbank.org/ext/en/topic/urban-development

Appendix: Working Definitions

Term	Meaning
CALI	Cognitive Atomic Land Intelligence: CALI's AI-native land intelligence architecture.
CALI FISCAL GRID	CALI Intelligence Fiscal Grid: global platform category for land-fiscal intelligence.
NIFG	National Intelligence Fiscal Grid: a country-specific national instance of CALI FISCAL GRID .
CLA	Cognitive Land Atom: smallest AI-readable unit of land intelligence.
Fiscal CLA	A CLA linked to taxability, valuation, billing, liability, compliance or exemption status.
CALI PIN	Unique operational identifier for parcel, building, unit, fiscal account or event in the CALI FISCAL GRID /CALI FISCAL GRID layer.