

CALI AI

(Atomising Earth, Elevating Earth's Land Revenue)

Raise land-linked revenue from ~2% → ~5% of GDP
with the world's first AI-native Land Intelligent
Fiscal & Tax platform (LIFT).



The biggest opportunity of a lifetime

Atomise and monetise the global land base at parcel-level precision.

6B+

Land parcels worldwide (6,000M)

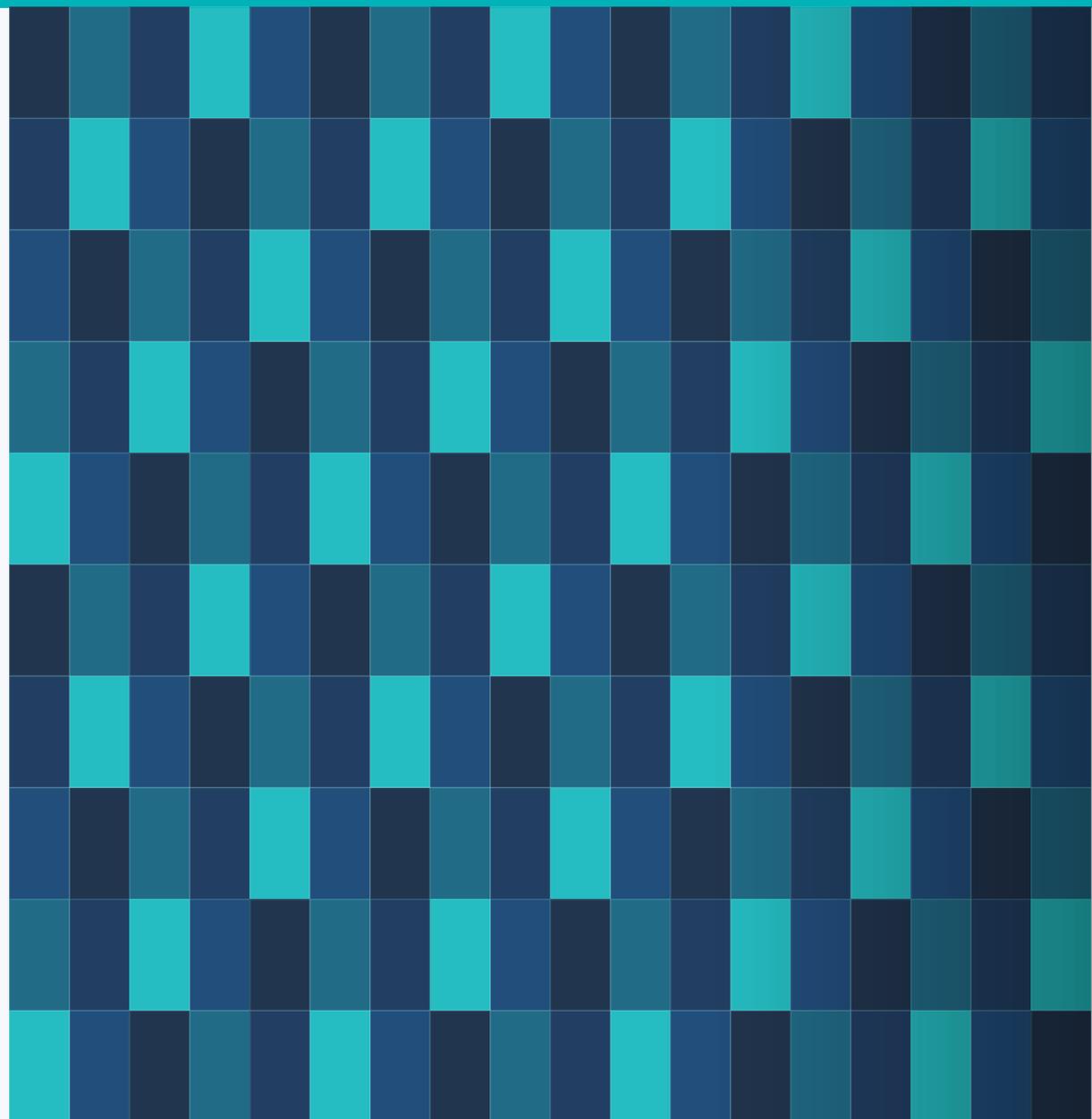
\$350T

Global land value to unlock & formalise

2% → 5%

Land-linked revenue as % of GDP (CALI target)

CALI is the OS and fiscal engine of the global land economy.





Land is the world's largest asset class — but the least productive for governments.

Static registries + fragmented taxes = leakage, under-valuation, disputes, and low compliance.

Systemic failure modes

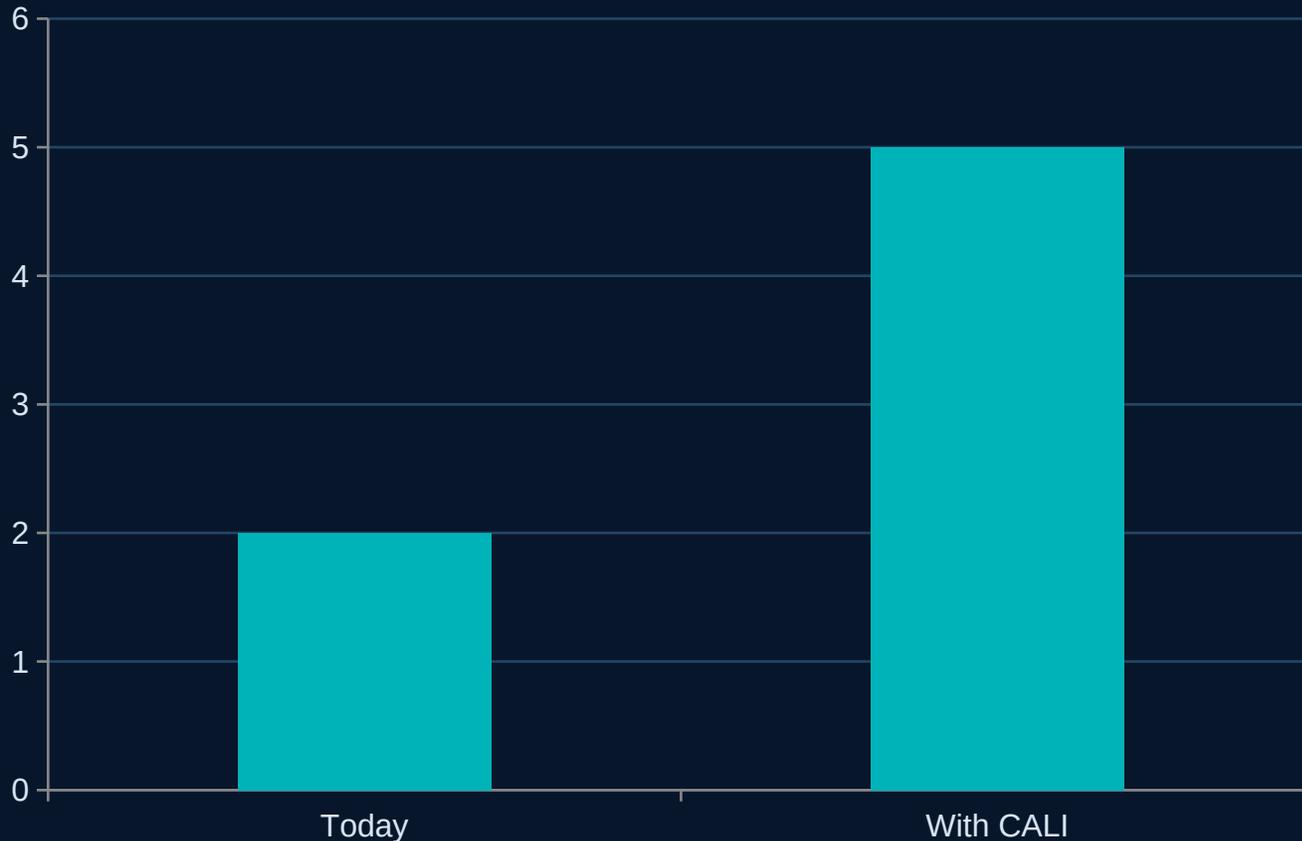
- Land parcels are not uniquely identifiable at machine scale
- Manual mutation/registry updates create delays and disputes
- Valuations are stale; tax bases are invisible
- No unified view across land tax, stamp duty, conversions, capital gains

Fiscal consequences

- Governments capture ~2% of GDP from land-linked revenues
- Lost revenues compound year after year
- Land stays “dead capital” — low liquidity, weak collateralisation
- Policy is blind without parcel-level intelligence

A fiscal step-change: land revenues from ~2% → ~5% of GDP

Not a tax increase — tax intelligence. Recover leakage. Expand the base. Automate compliance.



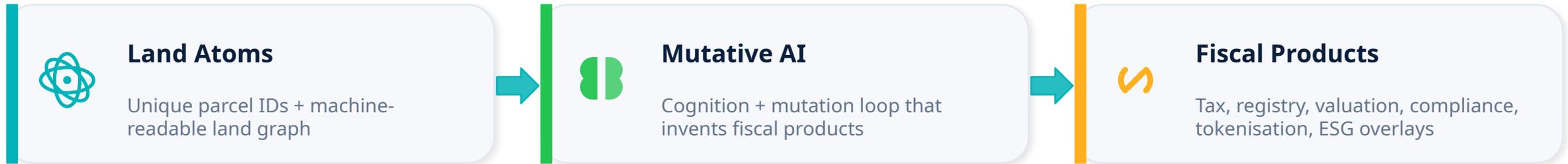
What changes

- Property tax becomes a machine-valued base
- Registry + stamp duty become automated
- Conversions & capital gains become traceable
- Compliance is enforced via a unified fiscal graph

Outcome:
Revenue at GDP scale

CALI LIFT Platform

The world's first AI-native “Land Intelligent Fiscal & Tax” engine for governments.



Positioning

- “If Anthropic is the AI of language, CALI is the AI of land.”
- “Palantir turns data into intelligence. CALI turns land into money.”
- “The AI-native fiscal engine for the world's largest untapped market.”

CALI OS → CALI LIFT Platform → Enabler Modules

A modular operating system for land that governments can deploy nationwide and export globally.

CALI OS (Cognitive ATOMIC Land Operating System)

Land atoms • ATOMIC parcel IDs • geospatial + registry standardisation • AI-native land graph

CALI LIFT Platform (Land Intelligent Fiscal & Tax Platform)

Fiscal mutation engine • valuation automation • compliance graph • APIs to fiscal systems

Property Tax

Registry & Stamp
Duty

Capital Gains

Conversions &
Concessions

Tokens & ESG
Overlays

Outcome: A single fiscal-financial node that governments can operate, audit, and monetise in real time.

Holy Fiscal Trinity

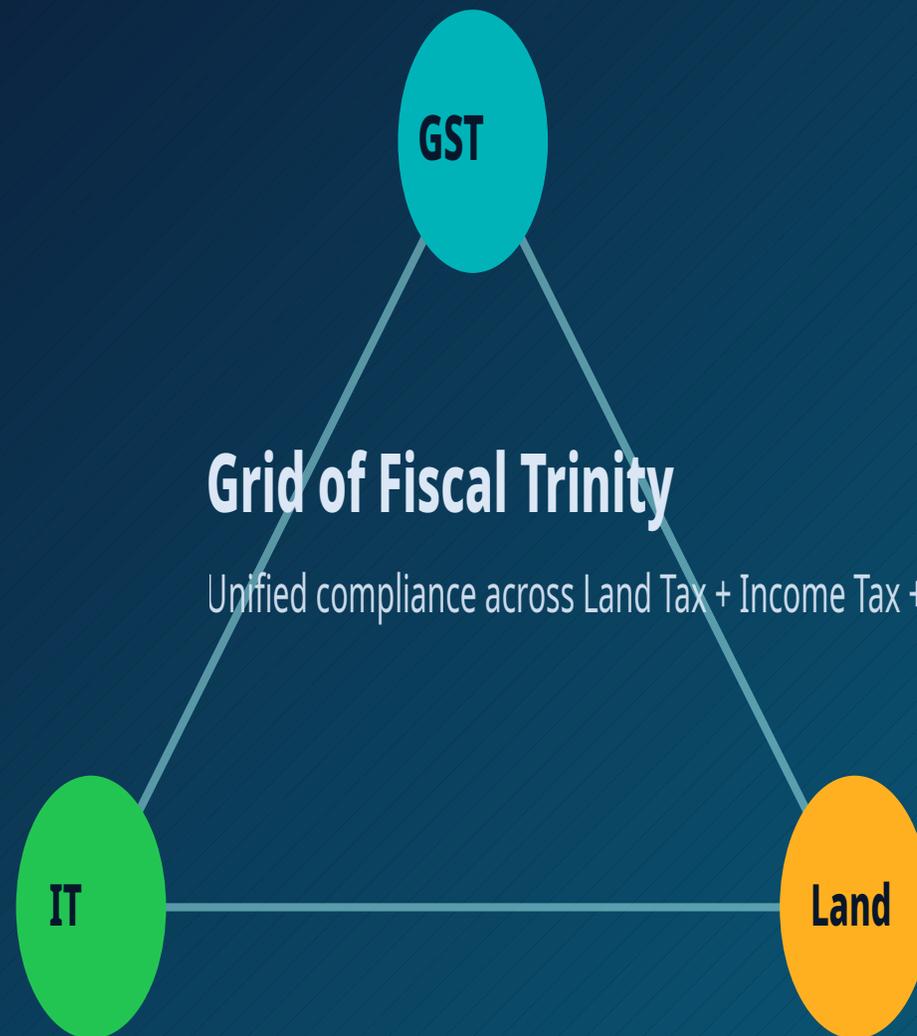
CALI unites Land Tax, Income Tax, and GST into one intelligent compliance grid.

What the grid enables

- Cross-verification: land wealth vs declared incomes (IT)
- Link businesses on land parcels to GST activity
- Expose undervaluation, benami patterns, and leakage
- 360° fiscal identity for citizens, businesses, and land

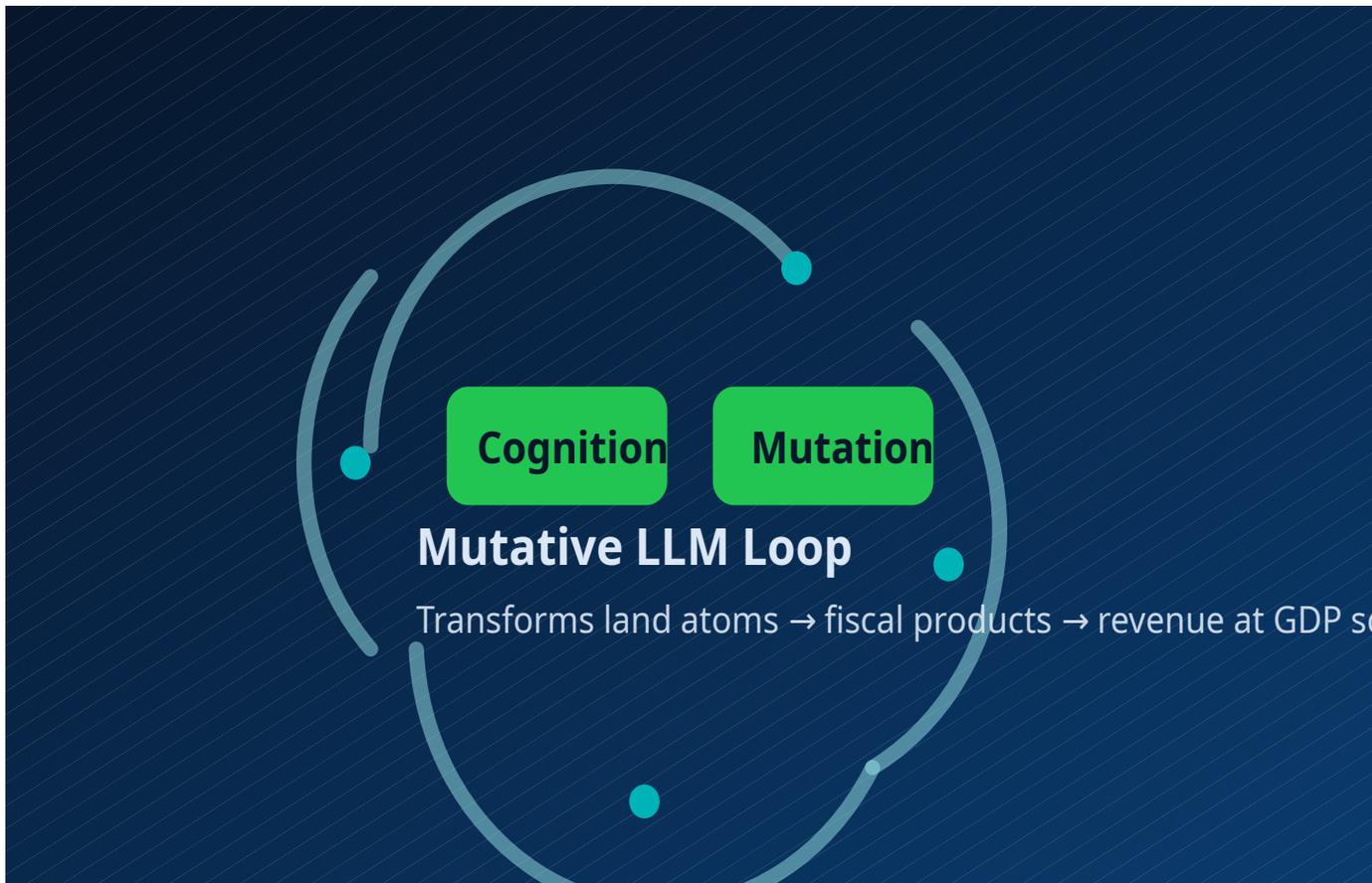
Investor-grade implications

- Structural uplift in tax compliance
- Recurring revenue streams become measurable and auditable
- Creates a national-scale data moat and switching costs
- Exportable template across 190+ countries



Mutative LLM: cognition + mutation loop

Not just answering questions — continuously inventing and deploying new fiscal products.



What “mutation” means in CALI

Generates new questions and new fiscal instruments

- Recombines land rules, disputes, ESG and risk overlays
- Self-learning feedback loop from filings and outcomes
- Outputs revenue outcomes (not just insights) at GDP scale

A vertical moat that frontier models can't replicate

Exclusive parcel-level data + fiscal mutation algorithms + government adoption loops.



Land Atoms + ATOMIC IDs

Unique parcel IDs; interoperable land graph at national scale.



Cognitive LLM Layer

Trained on land filings, legal codes, fiscal data, and geospatial maps.



Synaptic Mutation Engine

Links parcels to tax, ESG, climate and credit—self-reinforcing intelligence.



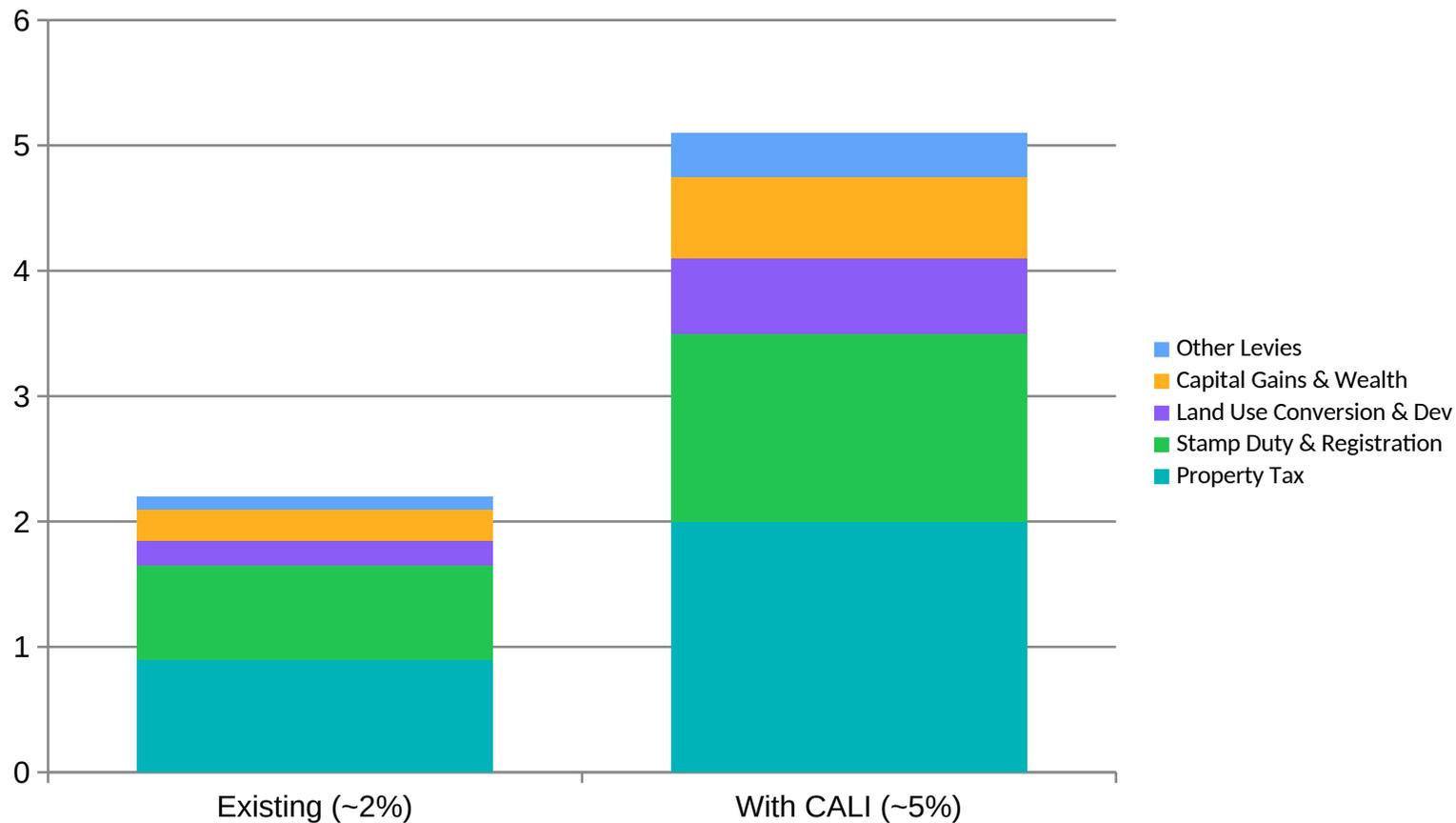
ESG + Climate Overlays

Parcel-level carbon/flood/climate scoring to unlock green finance.

Government adoption loops tie cognition to GDP outcomes → high switching costs and compounding network effects.

CALI expands every land-linked revenue channel

Illustrative breakdown (percent of GDP)



What CALI automates

- Mass valuation & reassessment cycles
- Registry mutation + stamp duty collection
- Concession/conversion fee enforcement
- Capital gains traceability and audits

India: \$2.5B investment → \$1T+ cumulative additional land revenues

A permanent ~\$100B+ annual land-tax dividend from year ~5, driven by tax intelligence.

\$100B+

Average annual additional land revenue (from ~Year 5)

40–50×

ROI on government spend (recurring annual return)

\$1T+

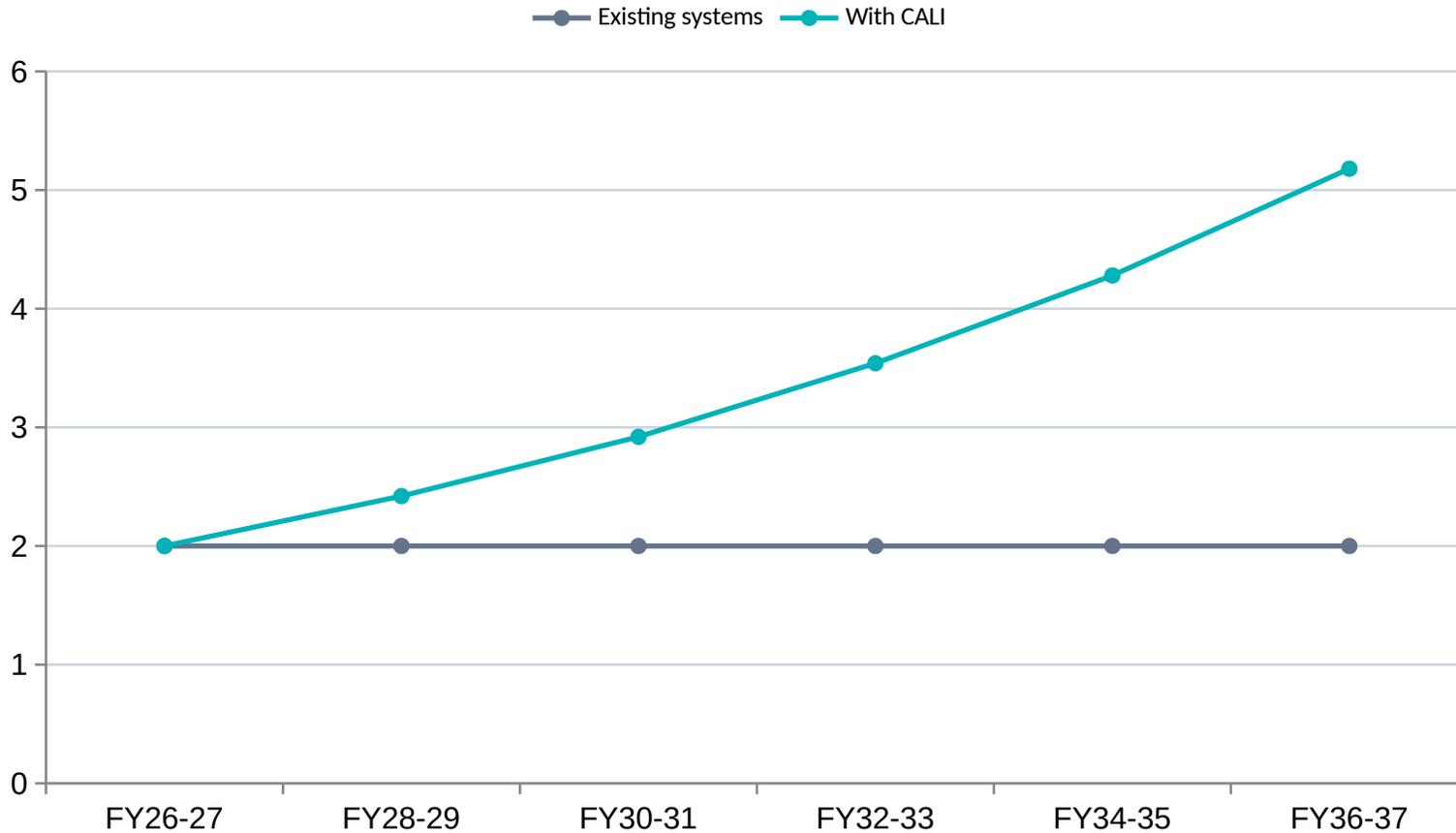
Cumulative incremental land revenues over 10 years

Why this is inevitable

- Digitise once, monetise forever — land atoms become permanent fiscal infrastructure
- A new tax pillar equal to GST collection scale becomes possible
- Revenue uplift comes from visibility, compliance, and automation — not higher rates
- India becomes the export template to 190+ countries

10-year ramp: land-linked revenue rises toward ~5% of GDP

Illustrative pathway based on Executive Summary assumptions (baseline 2% → ramp to ~5%).



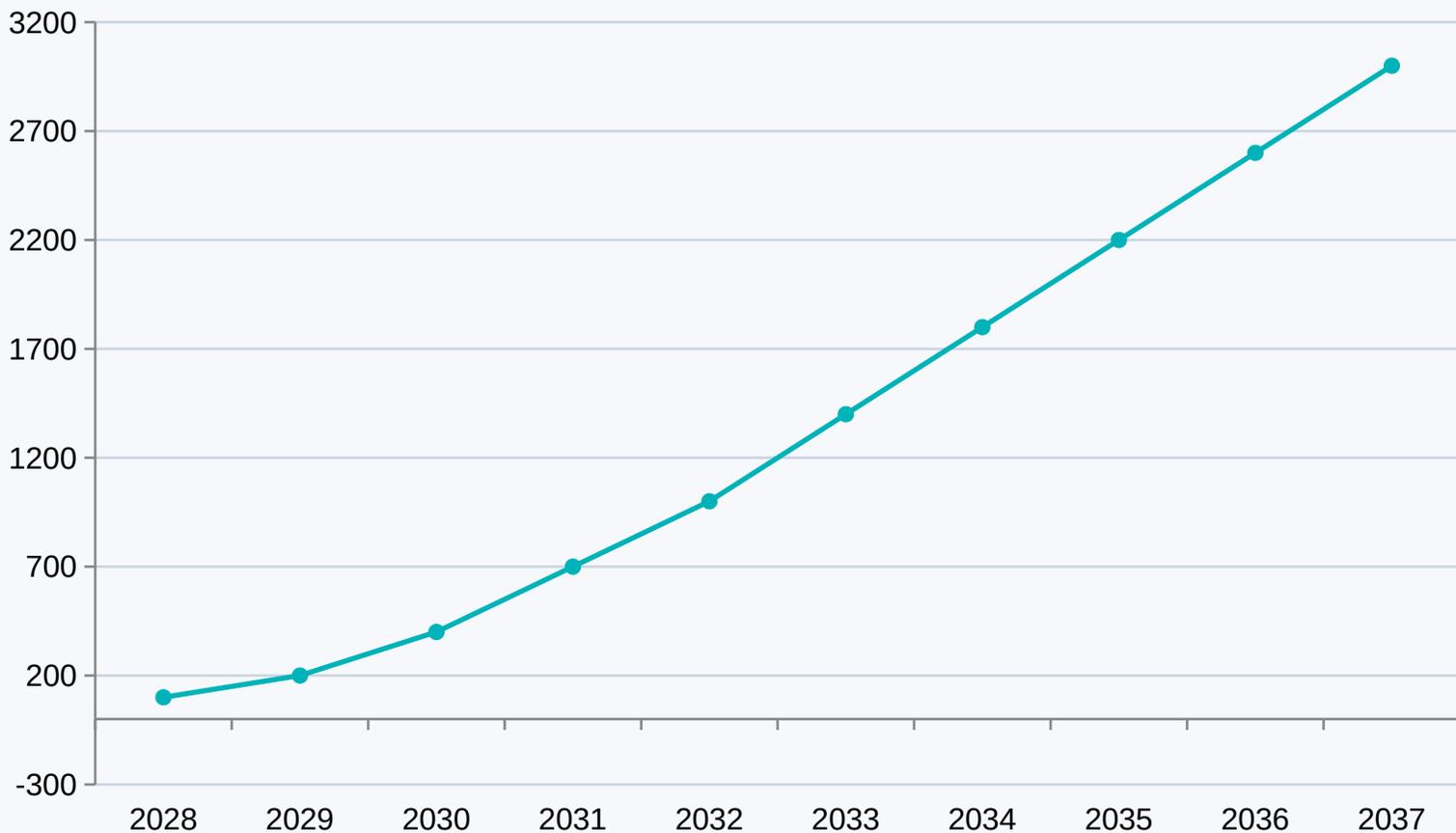
What's embedded in the ramp

- Higher coverage: missing properties added to the roll
- Higher accuracy: machine valuation & audits
- Higher collection: automated workflows
- Cross-tax enforcement via fiscal grid

Result:
Compounding fiscal space

SaaS + transaction engine: visible revenues scale with adoption

Conservative projection based on \$5 per parcel (LTV upside is higher).



Revenue streams

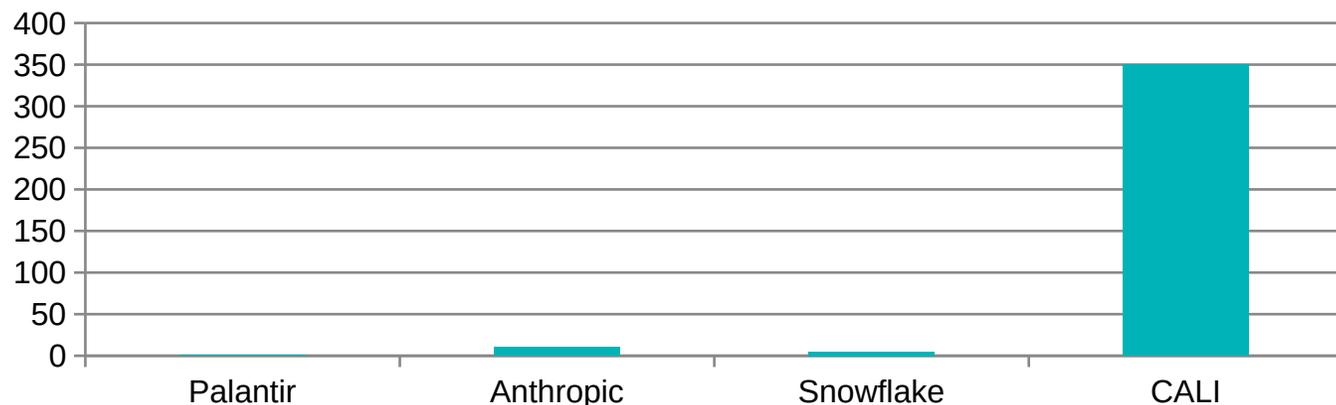
- Government platform subscription
- Per-parcel filings & workflow fees
- Tokenisation + exchange rails
- ESG/climate overlays + APIs

**10-year total:
\$13.4B**

Comparable platforms command infrastructure multiples

CALI targets a larger TAM (\$350T land economy) with government-grade stickiness.

Comparable	Valuation (\$B)	Revenue (\$B)	Rev Multiple	TAM (\$T)
Palantir	40	2.0	20x	1
Anthropic	30	0.2	150x	10
Snowflake	70	1.2	58x	5
CALI (Yr 5 proj.)	20-100	1.0	20x	350



Why CALI commands multiples

- Government lock-in + long-term contracts
- Recurring, measurable revenue streams
- Blue-ocean TAM — largest asset class
- Platform network effects across countries

Build the fiscal-financial OS of land

A category-defining platform for the \$350T land economy — starting with India, scaling to 190+ countries.

Seed / Series A

Deploy pilots in India
Prove uplift + automation
Land atoms + fiscal graph

Series B

Pan-India scale
Integrate IT + GST grid
Token + ESG overlays

Series C+

Export to 190+ countries
Platform network effects
Global land data terminal

Invest in the platform that turns land into money — before every government has to.